Internal Audit Progress Report 25th September 2020

Elizabeth Goodwin, Chief Internal Auditor

1.   Introduction

Internal Audit is a statutory function for all local authorities.

The requirement for an Internal Audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015 as to:

> *Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*

The standards for 'proper practices' are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2016].

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes

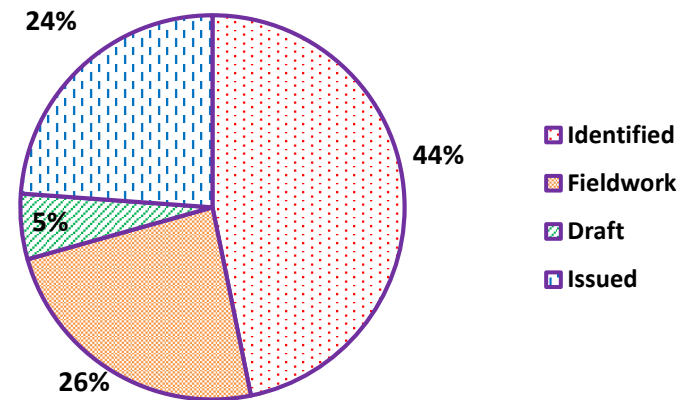This report includes the status against the 2020/21 internal audit plan.

2. Audit Plan Progress as of 7th September 2020

There are 68 Full Audits, 22 Follow ups and 19 2nd Follow up reviews, in the revised plan for 2020/21, totalling 109 reviews.

To date, 58 (53%) have been completed or are in progress as at 7th September 2020. This represents 26 (24%) audits where the report has been finalised, 6 (6%) where the report is in draft and 26 (23%) audits currently in progress.

Status	Audits
Identified	51
Fieldwork	26
Draft Report	6
Final Report	26

Audit Plan Progress as of 7th Septmeber 2020

Portsmouth City Council Internal Audit Service is performed in compliance with the Public Sector Internal Audit Standards (PSIAS). Compliance to the standard was externally assessed in May 2018.

3. Ongoing Internal Audit Involvement

Internal Audit has provided advice, ongoing reviews and involvement work in the following area. (For reference, advice is only recorded when the time taken to provide the advice exceeds one hour):

- Data matching in relation to payroll records and apprentices. Work has been undertaken using data analytics software to identify potential apprentices on the wrong national insurance tax code.
- Regulation of Investigatory Powers Act (RIPA) - authorisations (if applicable) and policy review
- Anti-Money Laundering - monitoring, reporting and policy review
- Financial Rules Waivers
- National Fraud Initiative (NFI) to facilitate national data matching carried out by the Cabinet Office
- National Anti-Fraud Network (NAFN) bulletins and intelligence follow up
- Counter Fraud Programme - proactive work to reduce the risk exposure to the authority
- Policy Hub project to ensure that all Council policies are held in one place and staff are notified of the policies relevant to them
- Governance & Audit & Standards Committee - reporting and attendance
- Audit Planning and Consultation
- Risk Management & Annual Governance Statement
- Performance Management
- 6 special investigations - (excludes Benefit and Council Tax Support cases)
- 13 items of advice, (where the advice exceeds an hours work)

Over the course of this financial year, Internal Audit has also been involved in supporting the organisation in maintaining critical activities during Covid-19, this has included redeployment of some staff and undertaking ad-hoc control and risk management assessments in order for the organisation to flex its governance framework.

Internal Audit & Counter Fraud has also been performed a number of assurance work in relation to COVID 19 this will be presented to committee during the next meeting unless it was included within the scope of an audit scheduled within the Audit Plan.

4. Audit Plan Status/Changes

The following changes have been made to the plan since the revised plan was presented in July 2020.

Audits added to the Audit Plan:

- Mayfield School - School determined
- St Paul's RC Primary School - School determined
- St Jude's Primary School - School determined
- Transforming City Fund - New grant verification
- Covid-19 Bus Services Revenue 31/5023 - New grant verification
- Covid-19 Bus Support Restart 31/5020 - New grant verification (Window 1)
- Covid-19 Bus Support Restart 31/5020 - New grant verification (Window 2)
- Additional Dedicated H2S & College Transport Grant - New grant verification

Amendments made to the plan:

- NHS Digital Submission - Recognised as a follow up on high risks from the 2019/20 audit rather than a full audit.

Audits removed from the Audit Plan:

- Housing & Council Tax Benefits - Assurance given in previous year and due to additional work in relation to Covid-19 this audit will be re-considered in the 2021/22 Audit Plan.
- Rents & Charges - Medium risk exceptions raised in previous year and due to additional work in relation to Covid-19 this audit will be re-considered in the 2021/22 Audit Plan.
- Sheltered Services Follow-up - No areas to follow up on as no audit was conducted during the 2019/20 financial year. This audit will be re-considered in the 2021/22 Audit Plan.

5. Areas of Concern

There are no new areas of concern to highlight for this reporting period.

6. Assurance Levels

Internal Audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives for the area under review.

Assurance Level	Description / Examples
Assurance	*No issues or minor improvements noted within the audit but based on the testing conducted, assurance can be placed that the activity is of low risk to the Authority*
Reasonable Assurance	*Control weaknesses or risks were identified but overall the activities do not pose significant risks to the Authority*
Limited Assurance	*Control weaknesses or risks were identified which pose a more significant risk to the Authority*
No Assurance	*Major individual issues identified or collectively a number of issues raised which could significantly impact the overall objectives of the activity that was subject to the Audit*
NAT	*No areas tested*

Audits rated No Assurance are specifically highlighted to the Governance and Audits and Standards Committee along with any Director's comments. The Committee is able to request any director attends a meeting to discuss the issues.

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7. Exception Risk Ranking

The following table outline the exceptions raised in audit reports, reported in priority order and are broadly equivalent to those previously used.

Priority Level	Description
Low Risk (Improvement)	*Very low risk exceptions or recommendations that are classed as improvements that are intended to help the service fine tune its control framework or improve service effectiveness and efficiency. An example of an improvement recommendation would be making changes to a filing system to improve the quality of the management trail.*
Medium Risk	*These are control weaknesses that may expose the system function or process to a key risk but the likelihood of the risk occurring is low.*
High Risk	*Action needs to be taken to address significant control weaknesses but over a reasonable timeframe rather than immediately. These issues are not 'show stopping' but are still important to ensure that controls can be relied upon for the effective performance of the service or function. If not addressed, they can, over time, become critical. An example of an important exception would be the introduction of controls to detect and prevent fraud.*
Critical Risk	*Control weakness that could have a significant impact upon not only the system function or process objectives but also the achievement of the Council's objectives in relation to: The efficient and effective use of resources, The safeguarding of assets, The preparation of reliable financial and operational information, Compliance with laws and regulations and corrective action needs to be taken immediately.*

Any critical exceptions found the will be reported in their entirety to the Governance and Audits and Standards Committee along with Director's comments

8. 2020/21 Audits completed to date (7ᵗʰ September 2020)

Payroll/Pension - (Firmstep) - Director of Finance and Recourses

Exceptions Raised

Critical	High	Medium	Low
0	0	2	1

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by April 2021

Assurance Level by Scope Area

Achievement of Strategic Objectives	Assurance
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	Reasonable Assurance

Two medium risk exceptions were raised in relation to copies of planned overtime applications not being sighted for 4/8 overtime claims and the failure to monitor reoccurring overtime claims corporately. One low risk exceptions was also raised as a result of this review.

Purchase Cards - Director of Finance and Recourses

Exceptions Raised

Critical	High	Medium	Low
0	0	4	1

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by April 2021

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT
Post Covid-19 Related Scope	Reasonable Assurance

Four medium risk exceptions were raised in relation to non-compliance with VAT regulations for 5/25 transactions, errors identified in the administration of transaction limits for 2/25 cardholders and 1/25 cardholder self-authorising the transaction limit increase, 3/25 transactions determined as split transactions and 5/25 cardholders not having supporting evidence to suggest line managers or EBS workflow mailer has notified the Payments team of a longer term absence. In addition, testing included a 'Post Covid-19 Related Scope.' The scope included a review of the control and administration of

Purchase Cards during the business critical period and one low risk exception was raised as it was highlighted that 3/25 Covid-19 transactions was not coded to the appropriate Covid-19 account code.

Travel and Expenses - Director of Finance and Recourses

Exceptions Raised

Critical	High	Medium	Low
0	2	4	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by April 2021

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	Assurance
Post Covid-19 Related Scope	Assurance

Two high risk exceptions were raised as a result of this review as it was highlighted from a sample of 25, 12 expense claimants have not completed the relevant iExpenses assessment and from responses received from line managers, 2 from a sample of 25 did not have valid business insurance and 3 from a sample of 25 was not able to supply the relevant information to internal audit within the timescales provided. Four medium risk exceptions were also raised as a result of this review. Expenses claimed during the business critical period was included within the scope and no exceptions were raised under this control header. Due to the momentary value of the transactions compared to the full population and the improvement from previous years, Travel and Expenses has been given a reasonable assurance rating.

Compliance Safety Checks (Council Assets - excludes Schools) - Director of Housing, Neighbourhood and Building Services

Exceptions Raised

Critical	High	Medium	Low
0	0	1	1

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by October 2020

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

One medium risk exception was raised in relation to 1 from a sample of 25 Electrical Installation Condition checks was overdue by three months. One low risk exception was also raised as a result of this review.

Milton Park Primary - Director of Children, Families and Education

Exceptions Raised

Critical	High	Medium	Low
0	0	3	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are ongoing

Assurance Level by Scope Area

Achievement of Strategic Objectives	Assurance
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	Assurance

Three medium risk exceptions were raised in relation to a lack of complete management trail from receipt of income through to banking for the on-site income payments, no evidence of a Full Governing Body approval for the School Business Recovery Plan and an omission for 1 from a sample of 3 school employees on the Single Central Record - purpose. (The record of all safeguarding checks for school employees).

Cottage Grove Primary - Director of Children, Families and Education

Exceptions Raised

Critical	High	Medium	Low
0	2	2	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by October 2020

Assurance Level by Scope Area

Achievement of Strategic Objectives	Limited Assurance
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	Assurance

Two high risk exceptions were raised in relation to the Governing Board minutes not always reflecting the budgetary work which is being conducted outside of the committee forum, no evidence that key Governing Body annual ratification and approval duties are carried out or evidenced by the full board. In addition the retention of recruitment documents in the Single Central Record (The record of all safeguarding checks for school employees). This is a breach of the General Data Protection Regulations 2018. Two medium risk exceptions were also raised as a result of this review.

Cumberland Infant School - Director of Children, Families and Education

Exceptions Raised

Critical	High	Medium	Low
0	1	2	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by September 2020

Assurance Level by Scope Area

Achievement of Strategic Objectives	Reasonable Assurance
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Reasonable Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

One high risk exception was raised as it was highlighted that it was not possible to locate the relevant invoices for 2/6 purchase orders at a total value of 2,535.12. A review of the EBS Payments system confirmed that both orders were paid. Two medium risk exceptions were also raised as a result of this review in relation to the Full Governing Body Annual Ratification / Approval requirements and the lack of internal control for the administration of school assets.

Brambles Infant School & Nursery - Director of Children, Families and Education

Exceptions Raised

Critical	High	Medium	Low
0	0	0	0

Overall Assurance Level

Assurance

Assurance Level by Scope Area

Achievement of Strategic Objectives	Assurance
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	Assurance

No exceptions were raised as a result of this review.

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Orpheus Grant - Director of Port

Grant Verification - Testing was able to evidence sufficient capital expenditure to allow the Chief Internal Auditor to sign the declaration confirming the grant conditions had been complied with.

Department of Transport Grant - Director of Port

Grant Verification - Testing was able to evidence sufficient capital expenditure to allow the Chief Internal Auditor to sign the declaration confirming the grant conditions had been complied with.

Local Transport Capital Grant - Director of Regeneration

Grant Verification - Testing was able to evidence sufficient capital expenditure to allow the Chief Internal Auditor to sign the declaration confirming the grant conditions had been complied with.

Bus Subsidy Grant - Director or Regeneration

Grant Verification - Testing was able to evidence sufficient capital expenditure to allow the Chief Internal Auditor to sign the declaration confirming the grant conditions had been complied with.

Transforming Cities Grant - Director of Finance and Recourses

Grant Verification - Testing was able to evidence sufficient capital expenditure to allow the Chief Internal Auditor to sign the declaration confirming the grant conditions had been complied with.

Langstone Harbour Board - External

Audit Results reported to an external board

9. Follow-up Action Categorisation

The following table outlines the follow up categories used to describe the outcome of follow up testing completed.

Follow Up Categories	Description
Open	*No action has been taken on agreed action.*
Pending	*Actions cannot be taken at the current time but steps have been taken to prepare.*
In Progress	*Progress has been made on the agreed action however they have not been completed.*
Implemented but not Effective	*Agreed action implemented but not effective in mitigating the risk.*
Closed: *Verified*	*Agreed action implemented and risk mitigated, verified by follow up testing.*
Closed: *Not Verified*	*Client has stated action has been completed but unable to verify via testing.*
Closed: *Management Accepts Risk*	*Management has accepted the risk highlighted from the exception.*
Closed: *No Longer Applicable*	*Risk exposure no longer applicable.*

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10. 2020/21 Follow-up Audits to date (7ᵗʰ September 2020)

Edge of Care - Director of Children, Families and Education

Original Exceptions Raised

Critical	High	Medium	Low
0	1	1	0

Latest implementation date scheduled during the original audit was in March 2020.

Original Assurance Level

Limited Assurance

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Follow-up Assurance Level

Reasonable Assurance

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	1 (High)	0	1 (Medium)	0	0	0

Follow up testing confirmed that the medium risk has been closed and verified and the high risk remains in progress and relates to an action where refresher workshops around restorative circles are to be carried out; however, follow up testing confirmed that the workshops did not take place due to the Covid-19 lockdown. The revised implementation date is dependent on Covid-19 restrictions.

IS Helpdesk and Desktop Management - Director of Corporate Services

Original Exceptions Raised

Critical	High	Medium	Low
0	1	2	0

Latest implementation date scheduled during the original audit was in January 2020.

Original Assurance Level

Reasonable Assurance

➡️

Follow-up Assurance Level

Assurance

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	0)	0	1 (High) 2 (Medium)	0	0	0

Follow up testing confirmed that all three exceptions have been closed and verified.

Learning and Development - Director of Corporate Services

Original Exceptions Raised

Critical	High	Medium	Low
0	1	0	1

Latest implementation date scheduled during the original audit was in August 2019

Original Assurance Level

Reasonable Assurance ➡ **Follow-up Assurance Level** Reasonable Assurance

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0)	0	1 (Low)	1 (High)	0	0	0	0

Follow up testing has confirmed the actions for the high risk has been implemented but not effective. This is in relation to the completion of mandatory training. In addition one low risk exception remains in progress in relation to references to the old 'Managed Learning Environment' on the intranet. The new revised implementation date for new actions is September 2020.

Apprenticeship Levy - Director of Corporate Services

Original Exceptions Raised

Critical	High	Medium	Low
0	1	4	0

Latest implementation date scheduled during the original audit was in April 2020.

Original Assurance Level

Reasonable Assurance ➡ **Follow-up Assurance Level** Reasonable Assurance

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
1 (High) 1 (Medium)	0	2 (Medium)	0	0	1 (Medium)	0	0

Follow up testing has confirmed that one medium risk has been closed and verified. One high risk remains open and this relates to the failure to evidence complete apprenticeship application forms for 2 out of 25 apprentices within the sample. Eight out of 9 apprentices which were highlighted as not having an apprenticeship agreement form during original audit testing. This has not been actioned due to the responsible officer being redeployed during the Covid-19 business critical period. One medium risk exception also remains open and this relates to a Workforce Planning Strategy not including reference

to monitoring apprentices in line with the Council Strategy. This remains open due to the events of Covid-19 and the potential for a second wave which means the organisations position on workforce and recruitment is in review and therefore the strategy is not in a positon to be finalised. Two medium risk exceptions remain in progress. The new revised implementation date for new actions is December 2020.

Guildhall - Director of Culture, Leisure & Regulatory Services

Original Exceptions Raised

Critical	High	Medium	Low
0	1	2	0

Latest implementation date scheduled during the original audit was in July 2020.

Original Assurance Level

Limited Assurance

Follow-up Assurance Level

Limited Assurance

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	1 (High) 2 (Medium)	0	0	0	0	0

Follow up testing has confirmed that one high and two medium risk exceptions remain in progress, this relates to current practices not reflecting those specified under the Partnership Funding Agreement, no Terms of References in place for a monitoring or review group and the Guildhall Trust not achieving profitability and sustainability. The actions remain in progress due to the delay in time taken to establish how the consultation with PCC Legal Services would be funded. Although meetings progressed in January 2020, there was no further progression due to the impact of the Covid-19 pandemic. The new revised implementation date for new actions is December 2020.

Modern Slavery - Executive

Original Exceptions Raised

Critical	High	Medium	Low
0	1	4	0

Latest implementation date scheduled during the original audit was in June 2020

Original Assurance Level

Limited Assurance ➡ **Follow-up Assurance Level** Limited Assurance

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	1 (High) 3 (Medium)	0	1 (Medium)	0	0	0

Follow up testing has confirmed one medium risk exception has been closed and verified. One high and three medium risk exception remains in progress. This is in relation to no evidence of Modern Slavery risks being considered across all directorates, lack of appropriate training for key areas across the council, lack of KPI inclusion specific to modern slavery and finally, non-compliance with required Act statements. Follow up testing found that due to the Covid-19 pandemic, resources were prioritised elsewhere which meant that issues around risk assessments, compliance with the Modern Slavery Act and staff / councillors training have not yet been fully addressed. The revised implementation date for new actions is December 2020.

Homes in Multiple Occupations - Director of Housing, Neighbourhood and Building Services

Original Exceptions Raised

Critical	High	Medium	Low
0	2	0	0

Latest implementation date scheduled during the original audit was in September 2019.

Original Assurance Level

Limited Assurance ➡ **Follow-up Assurance Level** Assurance

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	0	0	2 (High)	0	0	0

Follow up testing confirmed two high risks have now been closed and verified.

NHS Digital Submission - Director of Public Health

Original Exceptions Raised

Critical	High	Medium	Low
0	0	1	0

Latest implementation date scheduled during the original audit was in July 2020

Original Assurance Level

Reasonable Assurance

➡️

Follow-up Assurance Level

Assurance

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	0	0	1 (Medium)	0	0	0

Follow up testing confirmed that one medium risk exception has now been closed and verified.

11. 2020/21 2ⁿᵈ Follow-up Audits to date (7ᵗʰ September 2020)

As raised during the July 2020 Governance & Audits & Standards meeting. Internal Audit has scheduled in 2ⁿᵈ follow-up reviews for all areas where a 1ˢᵗ review highlighted risk exposure still unmitigated. The audits below detail the position as at a 2ⁿᵈ review. It should be noted that whilst some have moved Covid-19 has had an impact on agreed implementation date.

Appointeeships - Director of Adult Social Care

Original Exceptions Raised

Critical	High	Medium	Low
0	1	1	0

Original Follow-up Assurance Level

Reasonable Assurance

1ˢᵗ Follow-up Assurance Level

Reasonable Assurance

2ⁿᵈ Follow-up Assurance Level

Reasonable Assurance

Latest implementation date scheduled during the 1ˢᵗ follow-up was in May 2020

2ⁿᵈ Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	1 (High) 1 (Medium)	0	0	0	0	0

The initial follow-up confirmed that one high risk exception was in progress and one medium risk exceptions had the actions implemented but not effective. The 2nd follow up review confirmed both exceptions are in progress and have been impacted by the Covid-19 pandemic which has delayed procuring a new IT system. The new revised implementation date is October 2020.

Fostering Services - Director of Children's, Families and Education

Original Exceptions Raised

Critical	High	Medium	Low
0	1	1	0

Original Follow-up Assurance Level

Reasonable Assurance → **1st Follow-up Assurance Level** Reasonable Assurance → **2nd Follow-up Assurance Level** Reasonable Assurance

Latest implementation date scheduled during the 1st follow-up was in March 2020

Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	1 (High)	0	1 (Low)	0	0	0

The initial follow up review confirmed that one high and one low risk exceptions remained open. The 2nd follow up review has now confirmed that the low risk exception has been closed and verified and that the high risk is in progress and this relates to an investigation regarding annual carer review flags. This remains in progress as a new Service Lead has been appointed for Fostering, who was unaware of an investigation that was due to be conducted. The new Service Lead will be monitoring weekly report on required statutory checks (which include annual reviews) upon the implementation of 'Mosiac.' The new revised implementation date is September 2020.

Children's Residential Homes - Director of Children's, Families and Education

Original Exceptions Raised

Critical	High	Medium	Low
0	5	1	0

Original Follow-up Assurance Level

Limited Assurance ➡

Latest implementation date scheduled during the 1st follow-up was in August 2019

1st Follow-up Assurance Level

Reasonable Assurance ➡

2nd Follow-up Assurance Level

Assurance

2nd Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	0	0	5 (High) 1 (Medium)	0	0	0

The initial follow up review confirmed that 2 high risk exceptions remained open. The second follow up review has evidenced that both exceptions are now closed and verified.

Contaminated Land - Director of Regeneration

Original Exceptions Raised

Critical	High	Medium	Low
0	1	0	0

Original Follow-up Assurance Level

Limited Assurance ➡

1st Follow-up Assurance Level

Limited Assurance ➡

2nd Follow-up Assurance Level

Assurance

Latest implementation date scheduled during the 1st follow-up was in September 2019

2nd Follow Up Action

Open	Pending	In Progress	Implemented but Not Effective	Closed: Verified	Closed: Not Verified	Closed: Management Accepts Risks	Closed: No Longer Applicable
0	0	0	0	1 (High)	0	0	0

The initial follow up review confirmed that 1 high risk exceptions remained open. The second follow up review has evidenced that the exception is now closed and verified.

12. Audits in Draft to date (7ᵗʰ September 2020)

Audit	Directorate	Draft	Projected Issue Date	Revised	Comments
City Twinning	Culture, Leisure & Regulatory Services	11/09/2020	31/10/2020		
International Visits	Executive	11/09/2020	31/10/2020		
Right to Buy	Housing, Neighbourhood and Building Services	20/08/2020	31/10/2020		
CCTV Portico	Portico	02/09/2020	31/10/2020		
ABP contract for Pilots	Port	11/09/2020	31/10/2020		
Hire Cars	Regeneration	21/08/2020	31/10/2020		

13. Audits in Progress to Date (7ᵗʰ September 2020)

Audit	Directorate	Delayed	Projected Issued Date	Revised Issued Date	Comments
Direct Payments	Adult Social Care	N/A	November 2020		
Supplier Due Diligence	Adult Social Care	N/A	November 2020		
Deprivation of Liberties	Adult Social Care	N/A	November 2020		
Troubled Families Grant	Children, Families and Education	N/A	November 2020		
No Recourse to Public Funds	Children, Families and Education	N/A	November 2020		
Care Leavers	Children, Families and Education	N/A	November 2020		
Youth Offending Team	Children, Families and Education	N/A	November 2020		
Mayfield School	Children, Families and Education	N/A	November 2020		
Information Governance (Data Security)	Corporate & IT	N/A	November 2020		
Back-up and recovery Disaster recovery/Business Continuity	Corporate & IT	N/A	November 2020		
Volunteering & Social Action	Culture, Leisure & Regulatory Services	N/A	November 2020		
Outdoor Centre	Culture, Leisure & Regulatory Services	N/A	November 2020		

Registrars	Culture, Leisure & Regulatory Services	N/A	November 2020		
Associations (Community Centres)	Culture, Leisure & Regulatory Services	N/A	November 2020		
Budget Monitoring & Delegated Authority	Finance	N/A	November 2020		
Claims Housing (Insurance)	Housing, Neighbourhood and Building Services	N/A	November 2020		
Budget Monitoring	Portico	N/A	November 2020		
Accounts Receivable	Portico	N/A	November 2020		
Training	Portico	N/A	November 2020		
Accounts Payable	Portico	N/A	November 2020		
Income Dues Brittany	Port	N/A	November 2020		
Income Dues Portico	Port	N/A	November 2020		
Alcohol Treatment Capital	Public Health	N/A	November 2020		
Ravlin	Regeneration	N/A	November 2020		
Payroll / Expenses	SLEP	N/A	November 2020		
Infection Control Grant	Finance	N/A	November 2020		

14. Exceptions

Of the 2020/21 full audits completed, 44 exceptions have been raised.

Risk	Total
Critical Risk	0
High Risk	12
Medium Risk	28
Low Risk - Improvement	4