

### Audits finalised since the February 2016 meeting of the Audit Committee

<b>Audit Title:</b>	Asset Management						
<b>Date of Report:</b>	February 2016				<b>Materiality/Impact:</b>		High
<b>Number of 'High Priority' Recommendations:</b>	0	<b>Current Audit Opinion:</b>	2	<b>Previous Audit Opinion:</b>	2	<b>Overall Evaluation (Risk):</b>	<b>Moderate</b>
<b><u>Key Recommendations</u></b> There are no key recommendations made as a result of the review:							

<b>Audit Title:</b>	Annual Governance Statement Follow Up - GCSE Attainment						
<b>Date of Report:</b>	March 2016			<b>Materiality/Impact:</b>		High	
<b>Number of 'High Priority' Recommendations:</b>	0	<b>Current Audit Opinion:</b>	N/A	<b>Previous Audit Opinion:</b>	N/A	<b>Overall Evaluation (Risk):</b>	N/A
<p><b><u>Key Recommendations</u></b></p> <p>A follow-up review was carried out of issues raised in last year's Annual Governance Statement that had not already been covered by an internal audit review. One of those areas was GCSE Attainment. The auditor found that significant action has been undertaken to establish a robust governance structure that enables and challenges performance concerning school improvement in Swindon, arising from the Ofsted Inspection on School Improvement that took place in December 2014. However, raising attainment across the Borough is not a quick fix, and time will be needed for the newly established Education Strategy Board to have an impact on a rise in standards.</p> <p>A continued challenge for the Council will also be ensuring the on-going involvement of Academies in contributing to the improvement agenda, especially the secondary schools that have a large impact on overall attainment. Although the Local Authority has responsibility for School Improvement, there is a lack of direct power that can the Council can use to influence the performance of Academies and ultimately, attainment.</p> <p>Although there is evidence of significant mitigating action in place to manage the future risk for GCSE attainment, it remains a current and future risk to the Council.</p>							

## Appendix 1

<b>Audit Title:</b>	Annual Governance Statement Follow Up - Supporting Vulnerable Children (Ofsted Report)						
<b>Date of Report:</b>	March 2016			<b>Materiality/Impact:</b>		High	
<b>Number of 'High Priority' Recommendations:</b>	0	<b>Current Audit Opinion:</b>	N/A	<b>Previous Audit Opinion:</b>	N/A	<b>Overall Evaluation (Risk):</b>	N/A
<b><u>Key Recommendations</u></b> A follow-up review was carried out of issues raised in last year's Annual Governance Statement that had not already been covered by an internal audit review. One of those areas was areas raised in the Ofsted report regarding Supporting Vulnerable Children. The auditor concluded that significant actions have been taken to address the areas for improvement identified in the Ofsted report published in May 2014. An Action Plan was produced in response, for which there has since been significant involvement of Senior Officers and Members in overseeing implementation. This has included regular updates to Corporate Board and the Children's Health, Social Care and Education Overview and Scrutiny, who set up a Task Group to specifically scrutinise implementation of the Action Plan. This has provided assurance that work has been on-going to deliver the improvements necessary for Swindon to be judged as good in a subsequent Ofsted Inspection. At present, a date for future inspection is not known, although it is anticipated this will be sometime in 2017. Outstanding actions have now been incorporated into the Children, Families and Community Health Business Plan, providing a clear strategy for improvement. There is further improvement required, but there is evidence that the risks concerning improvement continue to be managed.							

<b>Audit Title:</b>	Bruce Street Bridges						
<b>Date of Report:</b>					<b>Materiality/Impact:</b>	High	
<b>Number of 'High Priority' Recommendations:</b>	NA	<b>Current Audit Opinion:</b>	NA	<b>Previous Audit Opinion:</b>	NA	<b>Overall Evaluation (Risk):</b>	N/A
<b><u>Key Recommendations</u></b> A consultancy review of the Bruce Street Bridges and Cheney Manor Flood Mitigation projects was requested, following concerns raised in relation to project delays, budget overspends and disruption to the highways network. Following the review we have made several key recommendations, including in relation to: <ul style="list-style-type: none"> <li>• portfolio, programme and project management</li> <li>• design and approval processes</li> <li>• performance / supplier management</li> <li>• future arrangements for scheme health and safety administration</li> </ul>							

<b>Audit Title:</b>	Care Leaver Payments						
<b>Date of Report:</b>	April 2016			<b>Materiality/Impact:</b>		High	
<b>Number of 'High Priority' Recommendations:</b>	7	<b>Current Audit Opinion:</b>	3	<b>Previous Audit Opinion:</b>	N/A	<b>Overall Evaluation (Risk):</b>	<b>Moderate</b>

### **Key Recommendations**

The key recommendations made as a result of the review are:

- A clear strategy should be established that outlines the Council's approach to providing support for young people in need of developing financial management skills.
- Financial support provided to young people should be clearly recorded in Pathway Plans. The Plan should also highlight any attached conditions, how payments will be made, the frequency of payments and when they will be reviewed.
- Pathway Plans should be reviewed at least every six months (or more often if requested by the young person or the Personal Adviser or where there has been a significant change in the young person's circumstances) in line with the Children, Families and Community Health Procedures Manual.
- It should be clearly recorded in Request for Finance forms and Pathway Plans why alternative financial support is not being received to ensure there is clear justification for the Council providing a young person with support.
- The legality of withholding the leaving care grant from young people who are provided with an advance (or alternatively where the leaving care grant is used to offset debts or costs incurred by the young person) should be resolved as a matter of urgency. If considered legal, these terms and conditions should be clearly referenced in any information provided to young people regarding financial support.
- Sensitive information relating to children and young people should be held securely.
- A payment of £1,325 reviewed during testing, was paid to a young person to purchase an intensive driving course. However, despite the young person receiving the money in August 2015, driving lessons had still not been booked. It was recommended that the young person's Personal Advisor should support them to purchase driving lessons. Where this is not possible, or the urgency for an intensive course is no longer needed, the money paid to the young person should be reclaimed by the Care Leaver Team. In future, where similar funding is agreed, purchasing should be overseen by the Personal Advisor to ensure the young person is in receipt of the support agreed.

<b>Audit Title:</b>	Health and Wellbeing Board Governance Arrangements – follow up review				<b>Date of Report:</b>	29/02/16		
<b>Number of ‘High Priority’ Recommendations:</b>	1	<b>Current Audit Opinion:</b>	n/a	<b>Previous Audit Opinion:</b>	n/a	<b>Overall Evaluation (Risk):</b>	n/a	

## Key Recommendations

The audit considered progress made in implementing agreed recommendations made during an earlier audit consultancy review of the Health and Wellbeing Board when it was in 'shadow' status. Of the eighteen recommendations made, three have not been implemented of which two are high priority.

The status of these outstanding high priority recommendations are:

1. A formal project plan is not in place to support six monthly monitoring and review of the Joint Health and Wellbeing Strategy or an annual revision by reflecting on the latest Joint Strategic Needs Assessment. The steps necessary to review and approve the new Joint Health and Wellbeing Strategy from 1st January 2017 is also not set out in a project plan. However, the Health and Wellbeing Board forward work programme includes two items for the Director of Public Health:
  - October 2016 – draft the Joint Health and Wellbeing Strategy 2017-2010
  - December 2016 – sign off the Joint Health and Wellbeing Strategy.

The six monthly reviews or an annual revision as referred to in the meeting terms of reference are not included.

2. A risk register is not in place at the Health and Wellbeing Board from which to evaluate, monitor and manage emerging risks and issues at meetings i.e. including update of the JSNA, preparation of the Joint Health and Wellbeing Strategy and achievement of the latter's outcomes and priorities. In the absence of a risk register at the Health and Wellbeing Board there is no effective process to link any escalating risks to the Council's Corporate Risk Register.

One additional recommendation was made - that a Local Government Association 2015/16 self-assessment process be conducted within three months of an Officer being appointed to and taking up the post of Chief Executive for Swindon Borough Council. The Local Government Association has refreshed its self-assessment tool for Health and Wellbeing Boards for 2015/16. The assessment tool is non-chargeable. The new tool includes the offer of a facilitator for a day to work through the self-assessment with the Health and Wellbeing Board. Contact details for the Local Government Association have been provided to the Director of Public Health.

<b>Audit Title:</b>	Lydiard House and Park						
<b>Date of Report:</b>	March 2016			<b>Materiality/Impact:</b>		Medium	
<b>Number of 'High Priority' Recommendations:</b>	6	<b>Current Audit Opinion:</b>	3	<b>Previous Audit Opinion:</b>	3	<b>Overall Evaluation (Risk):</b>	<b>Moderate</b>

### **Key Recommendations**

The key recommendations made as a result of the review are:

- The Council should prepare a strategy/vision for Lydiard House and Park to set out what it would like to achieve through delivering this service to users and how the service subsidy can be reduced. This should link into the Swindon Heritage Strategy where appropriate. Consideration should be given to the best way to co-ordinate management of the service to deliver this new strategy, including re-establishment of an overall service manager. Once the structure to deliver the service is determined, job descriptions for staff should be revisited to ensure they are clearly aligned to achievement of objectives.  
Relevant work based objectives should be set and reviewed regularly as part of the performance appraisal process.
- A business plan that sets out measurable objectives should be prepared. Progress toward achieving these objectives should be monitored using key performance indicators that clearly underpin achievement of objectives.
- As part of the Lydiard, Community Assets and Libraries change programme, a business case should be produced that appraises the potential increased income that could be generated across Lydiard, Steam and other relevant sites. The additional income should be considered against potential costs of increasing service capacity and against risks of fluctuations in potential income received.  
Any business case should take into account and appraise current commitments at sites, for example Swindon Park Run and Wiltshire League Football.
- When the strategy for Lydiard has been produced, a review of the service business plan and supporting budgets should be carried out to ensure that there is alignment of available resources to intended plans and strategies. In the interim, options for cost reduction (or additional income generation) where possible, should be explored.  
Responsibility for overall budget management to reduce costs and maximise income should be assigned to the overall service manager.
- An official order should be raised prior to the order being placed with the supplier (with the exception of utilities, periodic payments such as rent or rates, and petty cash purchases) and the goods services received checked to the order.  
It should be ensured that authorisation for payment of invoices is carried out by officers who have correct level of authorisation for the cost centre code.
- It should be ensured that fire drills are carried out at the stable block and visitor centre on a timely basis to comply with the health and safety requirements.

<b>Audit Title:</b>	Stores and Equipment Management						
<b>Date of Report:</b>	April 2016			<b>Materiality/Impact:</b>		High	
<b>Number of 'High Priority' Recommendations:</b>	6	<b>Current Audit Opinion:</b>	3	<b>Previous Audit Opinion:</b>	3*	<b>Overall Evaluation (Risk):</b>	<b>Of concern</b>

### **Key Recommendations**

The key recommendations made as a result of the review are:

- All Teams using equipment should be required to identify the items of tool and plant under their control (i.e. issued to their staff) together with information regarding the date it was last inspected. This should be compared to the central register currently held on DATAstox to establish discrepancies. Missing equipment should be investigated and where necessary, written off or removed from the register to enable a cleansed version of the equipment register.
- Wherever possible, all stock should be brought together and stored securely in one location. Where this is not possible, suitable access controls or other preventative measures should be taken to reduce the risk of theft from these areas (i.e. adequate CCTV coverage, stock access only by Stores staff, etc.).
- The main store area has a number of access points that are not entirely secure and controls should be put in place to ensure access is restricted (the shutter door should be open only for deliveries; side door access should be restricted to Stores personnel only; consideration should be given to implementing further access controls (i.e. swipe access) and removing counter access.
- The access controls for the Waterside Depot (in general), particularly for doors leading to offices or sensitive areas should be reviewed to establish where there are exposures to unauthorised access. Depending on the level of exposure, a solution should be sought to improve controls, balanced with the cost of implementing the control.
- Quotes should be obtained for CCTV in the main stores and for other gaps identified in the Depot and a decision made whether to improve coverage in these areas.
- A review of the use of the DATAstox system should be conducted to determine whether it is the most appropriate software for use at the Depot. If it is, then this should be properly backed up and supported. Going forward, access to the DATAstox software (or equivalent) should be properly controlled with specific User IDs and passwords given to staff with instructions not to share access. More than one member of staff should be trained in using the system.

*\*Audit last conducted in 2007.*

## Appendix 1

<b>Audit Title:</b>	ID Badges					<b>Date of Report:</b>	10/3/16		
<b>Number of 'High Priority' Recommendations:</b>	4	<b>Current Audit Opinion:</b>	4	<b>Previous Audit Opinion:</b>	N/A	<b>Overall Evaluation (Risk):</b>	Of Concern		

## Key Recommendations

The key recommendations made as a result of the review are:

- A monthly leavers report should be requested from HR to allow the Team to remove or disable leavers promptly and keep the Tru-Time database up to date. All active users in the Tru-Time system should be compared against Council employees within ESS to identify leavers that still have live ID badges.
- Additional training should be requested from ISYS to ensure users can operate the system fully. This should include the amendment of service area and employee structures
- Staff requiring replacement badges should be given the relevant cost code and asked to pay the badge replacement fee of £5 directly into Cashiers who will issue a receipt for the payment. This receipt can be kept as evidence of the payment in order for the replacement badge to be issued.

Volunteer badges should be clearly identifiable to show the difference to Council staff badges e.g. 'volunteer' printed in large letters across the front of the badge. Volunteers should be differentiated on the Tru-Time system so reports can be run to show volunteers with active badges. A periodic check of active volunteers' badges should be conducted to ensure that they are still necessary. The officer requesting a volunteer badge should be recorded on Tru-Time and be given guidance on their responsibility for ensuring the ID badge is used appropriately and recovered when necessary.

<b>Audit Title:</b>	Debtors				<b>Date of Report:</b>	29/02/16	
<b>Number of 'High Priority' Recommendations:</b>	0	<b>Current Audit Opinion:</b>	1	<b>Previous Audit Opinion:</b>	1	<b>Overall Evaluation (Risk):</b>	<b>Moderate</b>
<b><u>Key Recommendations</u></b> <ul style="list-style-type: none"> <li>No key recommendations were made as part of this review.</li> </ul>							

## Key Recommendations

- No key recommendations were made as part of this review.

## Appendix 1

<b>Audit Title:</b>	Allotments	<b>Date of Report:</b>				15/02/2016	
<b>Number of 'High Priority' Recommendations:</b>	N/A	<b>Current Audit Opinion:</b>	N/A	<b>Previous Audit Opinion:</b>	N/A	<b>Overall Evaluation (Risk):</b>	N/A
<p><b><u>Key Recommendations</u></b></p> <p>A consultancy review of service process, income and expenditure was carried out therefore no audit opinion was given as part of the review. Recommendations have been made in relation to producing a clear vision for allotments in Swindon and an allotment strategy, that links to delivery of wider corporate objectives (for example promotion of healthy living, increasing community cohesion and meeting physical and mental health care needs).</p> <p>A number of models of Council provision of allotments were researched and options for future service delivery have been presented to service management as part of the report. These include retention of the service by the Council, working with Parish Councils to explore alternative means of providing allotment sites and other models of provision based on management of sites by community groups.</p> <p>The Council contribution to running allotments sites has been estimated and recommendations have been made in relation to potential cost savings from streamlining current processes. Prices charged for services have been benchmarked to other council's, to provide management with information for decision-making in relation to charging.</p>							

<b>Audit Title:</b>	Swindon Mind				<b>Date of Report:</b>	25/02/2016	
<b>Number of 'High Priority' Recommendations:</b>	N/A	<b>Current Audit Opinion:</b>	N/A	<b>Previous Audit Opinion:</b>	N/A	<b>Overall Evaluation (Risk):</b>	N/A
<b><u>Key Recommendations</u></b> The piece of work was carried out as a consultancy review to provide additional contract management support to Swindon Borough Council Commissioners and Swindon Mind. The review appraised processes for financial and performance management. Recommendations made are being implemented.							



## Appendix 1

<b>Audit Title:</b>	Treasury Management						
<b>Date of Report:</b>	14/3/2016				<b>Materiality/Impact:</b>		High
<b>Number of 'High Priority' Recommendations:</b>	0	<b>Current Audit Opinion:</b>	1	<b>Previous Audit Opinion:</b>	1	<b>Overall Evaluation (Risk):</b>	Moderate
<b><u>Key Recommendations</u></b> No key recommendations were made as part of this review.							