

Audit Title:	Business Continuity Follow Up						
Date of Report:	July 2016			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	7	Current Audit Opinion:	3	Previous Audit Opinion:	3	Overall Evaluation (Risk):	Of concern

Key Recommendations

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

- The Business Continuity Policy needs to be rolled out to the Organisation, with better overview of business continuity provided on the staff intranet, including links to the new Strategy / Policy and any of the standard business continuity templates (e.g. Data Collection and Impact Analysis Sheets). The Policy and Strategy is also required to be communicated to strategic partners.
- A clearly defined part of the business continuity process that ensures identification of risks outside those prompted on the data gathering sheets should be created (e.g. the Local Resilience Forum Community Risk Register could be used by the business area as a guide in the identification of any additional risks or risks that are specific to their area; a template and guidance should be provided to managers on how to conduct the risk assessment, including examples of the risks that may disrupt services). There should also be a more defined link with Risk Management in the Business Continuity Strategy, to further ensure service areas are aware of when and how to identify and manage business critical risks that are not covered by the current business continuity data gathering process.
- ResilienceDirect is to be used as a central repository for all business continuity plans and guidance, but now needs to be fully rolled out to the Council, together with advice and guidance on how to ensure its effectiveness.
- Business Continuity Plans for individual service areas need to be reviewed in line with the Strategy, to ensure that they contain up-to-date information and remain effective and aligned to the Council's priorities.
- Recovery plans for standard disruptions at a business area or corporate level should be prepared to ensure that the number of staff members required to resume or recover the delivery of the Council's critical activities could be accommodated and would have access to the resources required following a disruptive event.
- Although the Strategy outlines the frequency for conducting testing of business continuity plans and new test documentation is being trialled across the South West, completing testing exercises in line with the strategy still requires completion.
- There is not a clear process of monitoring the effectiveness of the Strategy and individual plans in place across the Council. Although to some extent this is the responsibility of managers, there is a need for a coordinated approach to monitoring business continuity through some form of agreed measures. (For example: No. of Business Continuity Plans out of date; No. of Plans updated within agreed timescales; No. of Priority One/Two/Three Plans that have been tested/passed/outstanding; No of incidents recovered in time / to plan).

Audit Title:	Crowdys Hill School						
Date of Report:	June 2016			Materiality/Impact:		Medium	
Number of 'High Priority' Recommendations:	7	Current Audit Opinion:	3	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate

Key Recommendations

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

- Governors should be provided with information to enable them to fulfil their responsibilities for strategic decisions made at the School. The creation and monitoring of costed School Development, Asset Management and ICT Development plans will assist with this. An ICT Strategy or Improvement Plan including estimated costs should be developed and approved by Governors. Governors should monitor progress made against the plans, seeking explanations for delays, and deviation from the budget.
- The School should create a premises plan which should include cyclical repairs and maintenance in addition to desired projects and estimated costs for these. The plan should be approved by Governors and works prioritised. Progress against the plan should be monitored and reported to the relevant Governor Committee.
- The Governing Body should challenge the assumptions made in budget setting and monitoring to ensure that expenditure is kept within available resources and that it is in line with the School's strategic plan.
- All purchases, with the exception of utilities, emergency purchases and reimbursement payments should have an official order raised, as required by the Financial Regulations for Schools.
- It should be ensured that for the award of contracts for the supply of goods and services over £5,000 Governor approval for the expenditure is obtained, three written quotes are sought and Governors undertake the shortlisting, as per the Financial Regulations for Schools. For the award of contracts over £50,000 a tender exercise should be carried out with at least three suppliers invited to tender.
- Reimbursements of the Head Teacher's expenses should be authorised by the Chair of Governors. Consideration should be given to making use of the School's procurement card for these types of purchases.
- Segregation of duties should be in place for the receipt of all sources of income to the School.
Trading accounts should be established for the School Meals provision and the Breakfast and After School Club in order for the School to fully understand the cost of these provisions.

Audit Title:	Payroll: System Control and Integrity						
Date of Report:	August 2016			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	2	Current Audit Opinion:	2	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u>							
The key recommendations made as a result of the review are:							
<ul style="list-style-type: none"> Access to People Manager should be restricted to SBC managed devices only, to limit the risk of system compromise/information breaches. This can potentially be achieved through an IP range access restriction request to Midland, but this will require appropriate design. The Council should appraise the risks of removing the memorable password requirement from ESS access requirements, and if this can be successfully managed through user education practice in terms of good password management and security practice. 							

Audit Title:	Carbon Reduction Commitment				Date of Report:	20/07/2016	
Number of 'High Priority' Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	N/A
<u>Key Recommendations</u> A review of the Carbon Reduction Commitment was completed satisfactorily to allow the Grant Certification Letter to be signed by the Chief Executive and Head of Internal Audit							

Audit Title:	Youth Engagement Workers / EET Provision								
Date of Report:	July 2016				Materiality/Impact:			Medium	
Number of 'High Priority' Recommendations:	3	Current Audit Opinion:	3	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate		

Key Recommendations

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

- A joint strategy between Economy and Skills and Children, Families and Community Health should be produced and agreed. This should determine the responsibilities for EET outcomes and individual actions that will improve EET performance. Where necessary, this should incorporate recommendations made elsewhere in this report, including: Agreement of consolidated EET outcomes and targets; involvement of Youth Engagement Workers outside of Early Help; an agreed performance framework for EET; risk management; workforce development.
- Outcomes for EET / RPA should be agreed. The process of reviewing performance against these should be determined and agreed between Economy and Skills and CFCH. Any targets will need to take into account exactly what Youth Engagement Workers will have an influence on, as currently they do not engage with some cohorts (i.e. CSE, LAC, YOT). There may also be a need to determine outcomes and measurement of EET performance for Teams outside of Youth Engagement Workers in order for measures to be effective. Some involvements will involve incremental outcomes for clients (e.g. a child getting out of bed before 2pm may be the first milestone in returning them to EET). A framework for defining and measuring performance of these complex outcomes will be needed to demonstrate the overall effectiveness of EET provision. It should also be determined what the level of tolerance in performance is that will be accepted, and the procedures to be taken in the event this falls below agreed levels.
- It should be considered whether EET services should be provided wider than only Early Help, across Children, Families and Community Health. The referral criteria for Youth Engagement Worker involvement should also be reviewed in this context, to ensure services are prioritised towards the most appropriate cohort, in line with EET strategies.

Audit Title:	Bus Lane PCN Complaint					Date of Report:	05/07/2016	
Number of 'High Priority' Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	N/A	

Key Recommendations

A review was undertaken after a complaint was received regarding a bus lane PCN. Appropriate recommendations were highlighted.

Audit Title:	Creditors 2015/16						
Date of Report:	15/07/2016				Materiality/Impact:		High
Number of 'High Priority' Recommendations:	2	Current Audit Opinion:	2	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> Managers should be reminded of the use of Council's official purchase orders to ensure adequate segregation of duties and a prior approval is received from the budget manager before making any purchase. It should be ensured that all changes to bank details are verified with the supplier before they are actioned, and that this is evidenced by the Invoicing Services Team. 							

Audit Title:	Treasury Management 2016/17				Date of Report:	March 2015	
Number of 'High Priority' Recommendations:	0	Current Audit Opinion:	1	Previous Audit Opinion:	1	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> There are no key recommendations made as a result of the review.							

Audit Title:	Troubled Families Claim August 2016				Date of Report:	16/8/2016	
Number of 'High Priority' Recommendations:	N/A	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	N/A
<u>Key Recommendations</u> The Troubled Families claim for August 2016 was reviewed and found to be accurate by the Auditor. No significant recommendations were made.							

Audit Title:	Parking Admin						
Date of Report:	June 2016			Materiality/Impact:		Medium	
Number of 'High Priority' Recommendations:	7	Current Audit Opinion:	3	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate

Key Recommendations

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

- All staff that are able to raise parking permits and collect income for them should be provided with sufficient training and guidance on the use of the Chipside system and Paye.net.
- Management checks, on the record of temporary permits and one hour operational permits used, should be carried out to identify any gaps in the sequence of serial numbers. Checks should be carried out on a sample of temporary permits issued to ensure that they relate to valid permits.
- All barrier passes issued should have a record entered on the Chipside system and all amendments should also be recorded. Reports should be run on a regular basis i.e. monthly, to identify any barrier pass records that have not been entered or updated on Chipside.
- Reports from Chipside should be run and reviewed on a regular basis to identify any permits raised without full payment made, or overpayments made. Reconciliations of income due for permits not raised on Chipside, to income received should be carried out to identify permits raised without payment.
- The Officer responsible for certifying payment schedules for refunds should check to confirm that each is for a genuine permit or PCN and is supported by a request from the customer or another officer within the Council. This person should be someone who has access to the necessary systems, and has the time to carry out the required checks to enable them to spot errors or attempted fraud.
- The ability for staff to enter payments manually against PCNs should be removed, if possible.
- Reminders to managers on the requirement to get parking permits for leavers should be communicated from time to time. Parking Admin should receive a monthly leavers report so that permit can be cancelled on the system. CEOs should be notified of any permits that have been cancelled and not returned so that penalty charges can be issued if they continue to use the permit.

Audit Title:	Capita One						
Date of Report:	July 2016			Materiality/Impact:		NA	
Number of 'High Priority' Recommendations:	NA	Current Audit Opinion:	NA	Previous Audit Opinion:	NA	Overall Evaluation (Risk):	NA
<p>As part of a consultancy review, Internal Audit was requested to help map the current Capita One system modules and interdependencies in the system. We were also asked to speak to system stakeholders to identify and appraise how well the current system meets stakeholder/user needs and where improvements could be made.</p> <p>Along with a map of system modules the audit identified a number of areas for review, including in relation to potential enhanced system functionality, the underlying infrastructure that supports the system, where processes could be improved to increase efficiency/effectiveness of tasks undertaken and opportunities to enhance data quality.</p>							

Audit Title:	Garage Strategy						
Date of Report:	July 2016				Materiality/Impact:		NA
Number of 'High Priority' Recommendations:	NA	Current Audit Opinion:	NA	Previous Audit Opinion:	NA	Overall Evaluation (Risk):	NA
<u>Key Recommendations</u> <p>As part of the overall Housing Asset Management plan, a refreshed garage strategy is planned. An audit consultancy review was commissioned by the Head of Housing Services to help inform the production of the Garage Strategy. As part of this, councils with similar garage stock provision were identified and research was carried out in to their new strategies and how they had been implemented.</p> <p>The audit made several recommendations to inform the production of a refreshed Garage Strategy for the Council, incorporating lessons learned from other councils' experiences.</p>							