

**AUDIT COMMITTEE  
31 JULY 2019**

**ITEM NO.**

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**AUDIT SERVICES ANNUAL AUDIT PLAN 2018/19 – ANNUAL REPORT**

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**SUMMARY REPORT**

**Purpose of the Report**

1. To provide Members with the annual report against the 2018/19 Annual Audit Plan in accordance with Audit Services' role and terms of reference.

**Summary**

2. The report outlines progress to date on audit assignment work, consultancy/contingency activity and performance indicators.
3. The shared service was a new service beginning 1 April 2017 and brought together two teams from different organisations as well as a new approach to delivering the audit opinion.
4. In relation to Audit Services' performance a detailed report is provided with all agreed work completed.

**Recommendation**

5. It is recommended that the annual report against the 2018/19 Annual Audit Plan be noted.

**Reasons**

6. The recommendation is supported to provide the Audit Committee with evidence to reflect on the Council's governance arrangements.

**Andrew Barber  
Audit & Risk Manager**

## Background Papers

- (i) Internal Audit Charter
- (ii) Audit Assignment Executive Summaries

Andrew Barber: Extension 156176

S17 Crime and Disorder	Other than any special investigation work there is no crime and disorder impact.
Health and Well Being	There is no specific health and well being impact.
Carbon Impact	There is no specific carbon impact.
Diversity	There is no specific diversity impact.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not affect the budget or policy framework.
Key Decision	This is not a key decision.
Urgent Decision	This is not an urgent decision.
One Darlington: Perfectly Placed	There is no specific relevance to the strategy beyond a reflection on the Council's governance arrangements.
Efficiency	There is no specific efficiency impact.

## MAIN REPORT

### Information and Analysis

7. The Annual Audit Plan for 2018/19 was approved by the Audit Committee in March 2018.
8. The report should be considered in the context of fulfilling the function to monitor the adequacy and effectiveness of the Council's internal control environment and the Internal Audit service provided.
9. Appendix 1 provides members with detailed feedback on the performance of the service and the position in relation to completion of the audit plan.
10. No changes were made to the original agreed plan.
11. In line with good practice, at an appropriate time, Audit Services follow up with Managers progress on implementation of audit recommendations agreed in audit reports.

12. The Shared Service has also responded to routine requests from Groups for advice and guidance on operational matters.

### **Outcome of Consultation**

13. There was no formal consultation undertaken in production of this report.

# **INTERNAL AUDIT ANNUAL REPORT & OPINION STATEMENTS**

**2018/19**

## **1.0 EXECUTIVE SUMMARY**

### **Introduction**

- 1.1** Under the Accounts and Audit Regulations 2015, the Council is required 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”. For the purposes of the 2017/18 opinion the standards for proper practices for internal audit are laid down in the CIPFA Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards (PSIAS).
- 1.2** The relevant body must conduct a review, at least once a year, of the effectiveness of its system of internal control. Following the review the Council must approve an Annual Governance Statement prepared in accordance with proper practices. The opinions given in this report provides independent and objective assurance on the overall adequacy and effectiveness of the Council’s system of internal control.
- 1.3** It is management’s responsibility to establish and maintain appropriate risk management processes, internal control systems, accounting records and governance arrangements. Internal Audit plays a vital role in advising management that these arrangements are in place and operating properly.

### **Quality Assurance and Improvement Programme**

- 1.4** The Quality Assurance and Improvement Programme (QAIP) required by the PSIAS has been maintained during the year.

### **Planned Coverage and Output**

- 1.5** The 2018/19 Audit Plan was approved by the Audit Committee on 28 March 2018. Best practice requires that audit resources should target those areas that represent the greatest risk to the Council.
- 1.6** In terms of audit engagements delivered by the audit team, the audit plan at the start of the year included 76 audits specific to DBC. The plan has to be flexible to allow for movement in the number of audits in the plan and days delivered to reflect changing client needs. The overall number of audit engagements will always be subject to change over the course of the year as audits may be deferred or no longer be required. Additional audits may be added if concerns are raised about a specific control area.

Original number of planned engagements	76
Unplanned engagements added	0
Planned engagements cancelled /deferred	0
Revised number of audit engagements	76
Engagements completed	74
Engagements ongoing	2

1.7 As can be seen from the table 78 reports have been issued, with two reports to be issued. This is covered in more detail in the audit coverage section of the report.

1.8 The plan for 2018/19 was based on 6 full time auditors plus 2 part time auditors and comprised 1,976 Gross Audit Days and 1,350 planned audit days including the unplanned allocation (Productive).

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1.9 During the year the service carried a vacancy for the first two months of the year. Actual time spent on audits has been very carefully monitored to manage this variation.

1.10 These variations have not impacted on the ability of the Head of Internal Audit to provide assurance on the control environment as sufficient audit work has been completed.

### Recommendations Made

1.11 Management continues to respond positively to audit reports and recommendations, with positive action taken to remedy any internal control weaknesses highlighted. The 78 audits completed have resulted in the following summary of recommendations made.

1.12 Analysis of Recommendations made in 2018/2019

Low	Medium	High	Critical	Total
22	49	15	0	86

This is covered in more detail in the output section.

### Assurance Levels

1.13 The 75 completed audits resulted in the following assurance opinions (DBC Only) being made.

Assurance Opinion	Number
Full	31
Substantial	32
Moderate	2
Limited	1
None	0
Opinion not applicable	8
<b>TOTAL</b>	<b>74</b>

### Overall Assurance

1.14 As the Head of Internal Audit, I am required to provide the Council with an opinion on the adequacy and effectiveness of the internal control environment. In giving this opinion, it should be noted that assurance can never be absolute and, therefore, only reasonable assurance can be provided that there are no major weaknesses in these processes. In assessing the level of assurance to be given, I based my opinion on:

- The written reports on all internal audit work completed during the course of the year and the subsequent audit opinions;
- Any follow up exercises undertaken in respect of previous years' internal audit work;
- The proportion of Darlington Borough Council's audit need that has been covered within this period;
- Any limitations which may have been placed on the scope of Internal Audit. (There have been no operational constraints placed upon Internal Audit, apart from agreed budgetary control provisions).

**Opinion on the overall adequacy and effectiveness of the Council's governance, risk and control framework**

From the testing undertaken by the Internal Audit Section over the course of the year I am satisfied that sufficient assurance work has been undertaken to allow me to form a reasonable conclusion on the adequacy and effectiveness of the Council's control environment to support the preparation of the Annual Governance Statement.

It is my opinion that the Council continues to have an appropriate, and overall, an effective system of internal control, upon which it can place reasonable reliance to deliver the Council's objectives, and detect fraud and other malpractice within a reasonable period of time.

Where weaknesses have been identified through internal audit work, we have worked with management to agree appropriate corrective actions and a timescale for introduction.

**Statement of conformance with the PSIAS**

A self-assessment of compliance with the PSIA's has been undertaken using the checklist included in the CIPFA Local Government Application Note to the PSIA's. The checklist runs to 35 pages and contains over 300 conformance targets.

This has been validated by an independent external assessor in-line with the requirements to undertake such a review at least once every 5 years.

The conclusion of the review is that the service conforms with the requirements of the standard. There are minor areas which may warrant further development but they do not have a material impact on the overall opinion.

The areas of non-compliance identified in the self-assessment and validated by the external review are as follows:-

- Feedback is not sought from the Chair of the Audit Committee on the Audit & Risk Manager's performance appraisal,
- Assignments for on-going assurance engagements should be rotated periodically, this is not always possible given the size of the team and some areas that require technical expertise such as ICT.

**Audits are rotated wherever practical. This is mitigated by the code of conduct signed by auditors.**

- **Organisational independence expects the Audit and Risk manager to report to an organisational level equal to or higher than corporate management team. For line management purposes the Audit & Risk Manager reports to the Procurement and Governance Manager however this is mitigated by having a secondary reporting line to the Director of Finance & Business Services and other senior management and the Audit Committee as required.**

**Many of the compliance targets relate to consulting engagements. As the Internal Audit Section does not undertake any such engagements, the answers to these questions have to be “no”.**



## **1 QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME (QAIP)**

### **2.1** Internal Audit is defined in the PSIAS as:-

*“Internal auditing is an independent, objective and consulting activity designed to add value and improve an organisations 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”.*

Adherence to the PSIAS ensures that Internal Audit complies with this definition.

### **2.2** In addition to the performance information shown below the following is evidence demonstrating Internal Audit’s compliance with the PSIAS:-

- Independence/no interference – There has been no interference during the year that would require the escalation processes to be invoked.
- Access to records – The service has been provided access to all records/personnel required to undertake the work in the plan.
- Director of Finance and Business Services’ operational responsibility – Appropriate arrangements have been put in place to allow an objective opinion of the other operational services for which the Director of Finance and Business Services has responsibility.
- Staff skills mix – An appropriate mix of staff has been in place throughout the year as defined in the audit competency framework.
- Staff training – Training has been given to staff as required including a staff away day. Staff have also completed a minimum of 20 hours CPD.
- Code of Conduct for Auditors – All auditors have signed up to an audit code of conduct and there is no evidence that this has not been complied with.

### **Performance Indicators**

### **2.3** The PSIAS are unequivocal in that a QAIP must include both internal and external assessments: internal assessments are both ongoing and periodical and external assessments at least once every five years.

### **2.4** An independent external peer review was undertaken to assess the effectiveness of internal audit and compliance with the new standards. The review concluded:-

- The Internal Audit service complies fully with all key requirements of the Standards, and overall the level of compliance is very high.
- On the basis of the assessment and supporting evidence the Internal Audit service is shown to be well managed. It provides a good standard of service covering all key aspects of its remit and is well regarded and effectively utilised by senior management.
- No significant issues have been identified by the assessment process. The opportunities for improvement will improve service delivery and effectiveness, but they do not in themselves represent a material risk to the Internal Audit service or its ability to deliver the audit programme.

### 3 AUDIT PROGRESS

3.1 The plan, approved on 28 March 2018, was based on an audit assessment of risk drawn from a wide variety of sources including:-

- Findings from previous audit reports and knowledge of Council systems
- Input from Corporate Management Team and Heads of Service
- Corporate Risk Register
- Any areas highlighted by special investigations
- Susceptibility to Fraud
- Complexity of systems
- Service Provider
- Political/Media Sensitivity
- Levels of Finance/Budgets

#### Audit Progress by Service Group

Department	Planned Audits	Cancelled Audits	Unplanned Audits	Revised Audits	Completed	In Progress	Under Review	Drafts Issued
Children's and Adult Services	17	0	0	17	17	0	0	0
Economic Growth & Neighbourhood Services	18	0	0	18	17	1	0	0
Resources	6	0	0	6	6	0	0	0
Law & Governance	5	0	0	5	4	1	0	0
Schools	1	0	0	1	1	0	0	0
Xentrall	16	0	0	16	16	0	0	0
Corporate	12	0	0	12	12	0	0	0
Contingency	8	0	0	8	8	0	0	0
SBC Only	2	0	0	2	2	0	0	0
TVCA Only	3	0	0	3	3	0	0	0
<b>Totals</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>88</b>	<b>86</b>	<b>2</b>	<b>0</b>	<b>0</b>

3.2 The Audit Plan is constantly revised during the year to take account of changing requirements. Amendments to the Plan agreed on 28 March 2018 can be summarised as follows:

#### 2018/19 Planned Audits On-Going

Name	Comments
Elections	It was always the intention to split the work so it fell either side of the election, the post-election work has now started.
Business Support & Development	There have been some delays in completing fieldwork but this is expected to be completed shortly.

### **2018/19 Unplanned Audits Added to the Plan**

None

### **3.3 Follow-up Work**

In addition to the audits contained within the Audit Plan for 2018/19, provision is made within the plan for Internal Audit to carry out follow up work on all recommendations that are made. During the year 15 audits were followed-up and of the 68 recommendations made in those audits, 39 were found to have been implemented and 4 were no longer applicable.

### **3.4 Counter Fraud**

The Counter Fraud Strategy was revised during the year and presented to this committee in June 2019.

## 4 AUDIT OUTPUT

### Engagement Opinions

**4.1** For each audit carried out Internal Audit provides an overall conclusion as to whether a sound system of internal control is being maintained. Each opinion is either “Full”, “Substantial”, “Moderate”, “Limited”, or “No” assurance depending on the conclusions reached and the evidence to support those conclusions. “Full” and “Substantial” assurance normally indicates that the area under review has a reliable system of internal control.

**4.2** These individual opinions are summarised below:-

Opinion	Definition	No.	%
Full Assurance	A sound system of internal controls is currently being applied which will ensure the system achieves its objectives. Whilst not essential there may still be scope for these controls to be enhanced in some areas.	31	41
Substantial Assurance	Overall there is a sound system of internal controls that are operating effectively. The system should achieve its objectives but there are areas where internal controls need to be improved.	32	43
Moderate Assurance	A reasonably sound system of internal controls is being applied, however, there are weaknesses which may put some of the system objectives at risk.	2	3
Limited Assurance	There is either a limited system of internal controls being applied, or there are significant weaknesses in the controls in place, which are posing a substantial risk to the achievement of system objectives.	1	1
No Assurance	The system of internal controls in place is failing and system objectives are not being met. Urgent management attention is required.	0	0
N/A	This classification covers audit work within a small part of a system. Providing an opinion on this work would misrepresent the system as a whole.	9	12
<b>Total</b>		<b>75</b>	

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**4.3** An analysis of the recommendations supporting these opinions by priority is shown below:-

Priority	Definition	No.	%
Critical	Actions that must be taken immediately to manage significant risks that are likely to prevent the Authority achieving one or more of its corporate objectives.	0	0
High	Actions that should be taken as a matter of priority due to the issues identified posing a substantial risk to the achievement of service/system objectives.	15	17
Medium	Required actions to reduce the risk of systems failing to achieve their objectives.	49	57
Low	Beneficial to the improvement of internal controls, which will support the achievement of objectives.	22	26
<b>Total</b>		<b>86</b>	

4.4 The following table shows the breakdown of recommendations by audit area.

**Details of Audits by Service Group**

**2018/2019**

Department	No. of Audits Issued	Opinions						No. of Recs Made	Previous Recommendations			
		Full	Sub	Mod	Lim	None	N/A		Tested	Passed	Failed	N/A
Children's and Adult Services	17	3	8	1	0	0	5	24	6	1	3	2
Economic Growth & Neighbourhood Services	17	5	11	0	0	0	1	25	43	28	12	1
Resources	6	3	2	1	0	0	0	13	0	0	0	0
Law & Governance	4	2	1	0	0	0	1	5	7	2	1	1
Schools	1	1	0	0	0	0	0	0	0	0	0	0
Xentrall	16	13	2	0	0	0	1	3	1	1	0	0
Corporate	12	3	8	0	1	0	0	16	11	7	4	0
Contingency	8	1	0	0	0	0	1	0	0	0	0	0
SBC Only	2	0	0	0	0	0	0	0	0	0	0	0
TVCA Only	3	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>86</b>	<b>31</b>	<b>32</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>9</b>	<b>86</b>	<b>68</b>	<b>39</b>	<b>20</b>	<b>4</b>

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**2017/18**

Department	No. of Audits Issued	Opinions						No. of Recs Made	Previous Recommendations			
		Full	Sub	Mod	Lim	None	N/A		Tested	Passed	Failed	N/A
Children's and Adult Services	15	2	6	0	0	0	6	9	9	3	0	2
Chief Executive	1	0	1	0	0	0	0	0	0	0	0	0
Neighbourhood Services & Resources	23	7	11	0	0	0	3	27	32	22	3	7
Xentrall	13	13	0	0	0	0	0	2	0	0	0	0
Economic Growth	9	2	4	0	0	0	3	8	12	8	2	2
Corporate	3	2	1	0	0	0	0	3	4	3	0	1
Schools	0	0	0	0	0	0	0	0	0	0	0	0
ICT Systems	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>64</b>	<b>26</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>49</b>	<b>57</b>	<b>36</b>	<b>5</b>	<b>12</b>

**2016/17**

Department	No. of Audits Issued	Opinions						No. of Recs Made	Previous Recommendations			
		Full	Sub	Mod	Lim	None	N/A		Tested	Passed	Failed	N/A
Children's and Adult Services	12		10		2			86				
Chief Executive												
Neighbourhood Services & Resources	16		16					97				
Xentrall	12	8	4					3				
Economic Growth	3		2				1	5				
Corporate	2		1				1	3				
<b>Total</b>	<b>45</b>	<b>8</b>	<b>33</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>194</b>				

**4.5** A further analysis of new recommendations by category is shown below.

Category		Low	Medium	High	Critical
1. Financial Management	Current	2	14	7	0
	Previous	0	1	0	0
2. Information Communication Technology	Current	0	0	0	0
	Previous	1	0	1	0
3. Information Governance / Assurance	Current	6	9	1	0
	Previous	0	4	0	0
4. Procurement	Current	2	1	0	0
	Previous	1	3	1	0
5. Health & Safety	Current	0	1	2	0
	Previous	0	4	0	0
6. Risk Management	Current	1	0	0	0
	Previous	0	0	0	0
7. Asset Management	Current	3	7	1	0
	Previous	1	2	0	0
8. Business Continuity / Disaster Recovery	Current	2	4	0	0
	Previous	0	4	0	0
9. Competencies / Workforce Planning	Current	1	2	0	0
	Previous	0	0	0	0
10. Fraud Management	Current	2	1	1	0
	Previous	0	1	0	0
11. Legislative / Constitutional Compliance	Current	1	4	0	0
	Previous	1	1	2	0
12. Ethical Compliance	Current	0	0	0	0
	Previous	0	0	0	0
13. Performance Management / Service Improvement	Current	1	5	2	0
	Previous	1	0	0	0
14. Partnership / Relationship Governance	Current	0	0	0	0
	Previous	0	0	0	0
15. Authorisation	Current	0	0	0	0
	Previous	0	1	0	0
16. Segregation	Current	0	1	1	0
	Previous	0	0	0	0
17. VAT	Current	1	0	0	0
	Previous	1	1	0	0
18. Safeguarding	Current	0	0	0	0
	Previous	0	0	0	0

**4.6** Shown below is a list of all the audit engagements undertaken during the year together with their assurance opinion.



## 2018/19 Audit Plan Current Position as at 30 June 2019

Department	Audit ID	Name	Status	Assurance	Recommendations						Final Var
					L	M	H	C	Bud	Rem	
Corporate	2602	Financial Management	Complete	Full Assurance	0	0	0	0	5.0		5.0
Corporate	2603	Council Plans	Complete	Substantial Assurance	0	0	0	0	5.0		5.0
Contingency	2604	Risk Management	Complete		0	0	0	0	35.0		22.3
TVCA Only	2605	Concessionary Travel Scheme	Complete		0	0	0	0	15.0		4.7
Corporate	2606	Absence Management	Complete	Substantial Assurance	0	1	0	0	10.0		-0.4
Xentrall	2607	Active Directory	Complete	Full Assurance	0	0	0	0	6.0		-0.4
Children's and Adult Services	2608	Adult Safeguarding	Complete	N/A	0	0	0	0	20.0		8.2
Resources	2609	Communications Unit	Complete	Full Assurance	0	2	0	0	15.0		-2.5
Economic Growth & Neighbourhood Services	2610	Building Control	Complete	Substantial Assurance	1	1	0	0	7.0		0.0
Xentrall	2611	Cloud Computing	Complete	Full Assurance	0	0	0	0	5.0		1.4
Economic Growth & Neighbourhood Services	2612	Asset Register/Asset Management	Complete	Substantial Assurance	1	1	0	0	7.0		0.5
Corporate	2613	Business Continuity & Emergency Planning	Complete	Substantial Assurance	1	1	0	0	10.0		0.2
Economic Growth & Neighbourhood Services	2614	Business Support & Development	In Progress						25.0	19.3	
Children's and Adult Services	2615	Child Placement - Adoption	Complete	Substantial Assurance	0	0	0	0	7.0		3.8

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Children's and Adult Services	2616	Independent Living - Remote Monitoring	Complete	Substantial Assurance	3	4	1	0	20.0		-9.9
Xentrall	2617	Creditors	Complete	Full Assurance	0	0	0	0	20.0		-11.2
Corporate	2618	Cash Offices & Cash Holdings	Complete	Substantial Assurance	2	2	5	0	25.0		-29.2
Children's and Adult Services	2619	Better Care Fund	Complete	Substantial Assurance	0	0	0	0	20.0		20.0
Resources	2620	Client Financial Services	Complete	Substantial Assurance	1	2	0	0	12.0		-0.4
Law & Governance	2621	Complaints Review	Complete	Full Assurance	0	0	0	0	9.0		-5.7
Children's and Adult Services	2622	Community Transport	Complete	Moderate Assurance	0	0	1	0	7.0		-7.6
Xentrall	2623	Change Control	Complete	Full Assurance	0	0	0	0	6.0		-1.4
Law & Governance	2624	Democratic & Development Services	Complete	Full Assurance	2	0	0	0	10.0		-1.8
Economic Growth & Neighbourhood Services	2625	Security & Surveillance	Complete	Substantial Assurance	1	4	1	0	20.0		-8.2
Economic Growth & Neighbourhood Services	2626	Car Parking	Complete	Substantial Assurance	0	1	0	0	10.0		-9.1
Law & Governance	2627	Elections	In Progress						20.0	9.2	
Xentrall	2628	ICT Project Management	Complete	Full Assurance	0	0	0	0	10.0		0.8
SBC Only	2629	Members Payments and Allowances/Travel and Subsistence	Complete		0	0	0	0	15.0		9.2
Economic Growth & Neighbourhood Services	2630	Dolphin Leisure Centre	Complete	Substantial Assurance	3	6	1	0	15.0		-4.5
SBC Only	2631	Heating, Ventilation, Electrical & Building Services	Complete		0	0	0	0	20.0		3.0
Economic Growth & Neighbourhood Services	2632	Housing Benefits	Complete	Substantial Assurance	0	0	0	0	18.0		-3.1
Xentrall	2633	Remote Access	Complete	Full Assurance	0	0	0	0	10.0		0.3
Xentrall	2634	Debtors	Complete	Full Assurance	0	0	0	0	16.0		-8.7

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Economic Growth & Neighbourhood Services	2635	Highways Maintenance Operational	Complete	Substantial Assurance	0	0	1	0	13.0		9.2
Resources	2636	Customer Services	Complete	Substantial Assurance	0	4	0	0	25.0		6.7
Corporate	2637	Information Management	Complete	Substantial Assurance	0	0	0	0	10.0		9.3
Corporate	2638	Inventories	Complete	Limited Assurance	0	0	1	0	10.0		-2.4
Children's and Adult Services	2639	Harewood Hill Lodge	Complete	Substantial Assurance	0	3	0	0	5.0		-6.7
Economic Growth & Neighbourhood Services	2640	Housing Rents	Complete	Substantial Assurance	1	4	0	0	15.0		-0.3
Economic Growth & Neighbourhood Services	2641	Dolphin Centre Catering	Complete	Substantial Assurance	1	5	0	0	10.0		-6.8
Law & Governance	2642	Land Charges	Complete	Substantial Assurance	0	3	0	0	6.0		-6.6
Economic Growth & Neighbourhood Services	2643	Highways Maintenance Management	Complete	Full Assurance	0	0	0	0	10.0		-2.8
Economic Growth & Neighbourhood Services	2644	Highways Inspection	Complete	Full Assurance	0	0	0	0	7.0		-2.1
Xentrall	2645	Hardware Controls	Complete	Substantial Assurance	1	1	0	0	10.0		-1.2
Children's and Adult Services	2646	Leaving Care	Complete	Full Assurance	0	0	0	0	7.0		-14.2
Economic Growth & Neighbourhood Services	2647	Flooding Risk Management	Complete	N/A	0	0	0	0	5.0		5.0
Children's and Adult Services	2648	First Contact	Complete	Substantial Assurance	0	0	0	0	3.0		-0.4

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Economic Growth & Neighbourhood Services	2649	Sale of Council Houses	Complete	Substantial Assurance	0	4	0	0	10.0		-0.9
Children's and Adult Services	2650	Independent Sector Assessment & Payments	Complete	Substantial Assurance	1	2	2	0	15.0		-3.6
Contingency	2651	Anti-Fraud Management	Complete	N/A	0	0	0	0	35.0		13.2
Xentrall	2652	Bank Reconciliation	Complete	Full Assurance	0	0	0	0	12.0		6.8
Corporate	2653	DBS Procedures	Complete	Substantial Assurance	0	2	0	0	6.0		-6.5
Economic Growth & Neighbourhood Services	2654	Development Services	Complete	Substantial Assurance	0	2	0	0	9.4		-12.2
Children's and Adult Services	2655	Referral & Assessment - Childrens	Complete	N/A	0	0	0	0	15.0		9.8
Children's and Adult Services	2656	Early Years & Complex Needs	Complete	N/A	0	0	0	0	8.0		1.5
Xentrall	2657	Virtualisation	Complete	Full Assurance	0	0	0	0	6.0		2.1
Children's and Adult Services	2658	Emergency Duty Team	Complete	Full Assurance	0	0	0	0	3.0		0.3
Children's and Adult Services	2659	Looked After Children	Complete	Substantial Assurance	0	0	2	0	12.0		8.4
Corporate	2660	Officer Payments - Mileage	Complete	Full Assurance	0	0	0	0	8.0		-2.0
Xentrall	2661	Network Management	Complete	Substantial Assurance	0	0	0	0	10.0		-0.5
Xentrall	2662	PCI Compliance	Complete	N/A	0	0	0	0	10.0		9.5
Xentrall	2663	Pension Payments/Early Retirement	Complete	Full Assurance	0	0	0	0	10.0		-0.7
Resources	2664	Treasury Management	Complete	Full Assurance	4	0	0	0	7.0		-0.3
Resources	2665	VAT	Complete	Full Assurance	0	0	0	0	6.0		-5.7
Economic Growth & Neighbourhood Services	2666	Taxation	Complete	Full Assurance	0	0	0	0	12.0		-16.0
Corporate	2667	Recruitment Services	Complete	Full Assurance	0	0	0	0	6.0		2.1
Xentrall	2668	Server Operating Systems	Complete	Full Assurance	0	0	0	0	5.0		3.2
Corporate	2669	Performance Management Framework	Complete	Substantial Assurance	0	0	0	0	15.0		15.0

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Resources	2670	Personal Budgets & Direct Payments	Complete	Moderate Assurance	0	0	0	0	7.0		-5.3
Children's and Adult Services	2671	Troubled Families Initiative	Complete	Full Assurance	0	0	0	0	16.0		-3.9
Xentrall	2672	Firewalls	Complete	Full Assurance	0	0	0	0	6.0		-0.6
Children's and Adult Services	2673	Referral & Assessment - Adults	Complete	N/A	0	0	0	0	12.0		0.6
Xentrall	2674	Payroll & Absence Recording	Complete	Full Assurance	0	1	0	0	26.0		-15.6
Corporate	2675	Workforce Development	Complete	Substantial Assurance	0	1	0	0	12.0		-3.8
Economic Growth & Neighbourhood Services	2676	Environmental Health	Complete	Full Assurance	0	0	0	0	6.0		-1.8
Economic Growth & Neighbourhood Services	2677	Enforcement	Complete	Full Assurance	0	0	0	0	7.0		-6.4
Law & Governance	2678	Mayor's Charity Fund	Complete	N/A	0	0	0	0	2.0		0.0
Children's and Adult Services	2679	Youth Offending and Prevention	Complete	N/A	0	0	0	0	8.0		2.0
Children's and Adult Services	2680	Early Years, Children's Centres & Childcare	Complete	Substantial Assurance	0	5	0	0	8.0		-8.5
Schools	2681	Schools	Complete	Full Assurance	0	0	0	0	25.0		9.1
Contingency	2682	Grants Contingency	Complete	Full Assurance	0	0	0	0	25.0		-13.7
TVCA Only	2683	Investment Plan	Complete		0	0	0	0	13.0		13.0
TVCA Only	2684	Core Systems	Complete		0	0	0	0	7.0		7.0
Contingency	2685	Procurement/Contract Management	Complete		0	0	0	0	62.0		22.6
Contingency	2686	ICT Individual Systems	Complete		0	0	0	0	66.0		40.3
Contingency	2687	Continuous Contingency	Complete		0	0	0	0	65.0		28.0
Contingency	2689	Audit Liaison & Planning	Complete		0	0	0	0	20.0		-15.6
Contingency	2690	Advice & Guidance	Complete		0	0	0	0	50.0		23.0

### Trend Analysis



