

TRAFFORD COUNCIL

Report to: Accounts and Audit Committee
Date: 30 October 2019
Report for: Information
Report of: Audit and Assurance Manager

Report Title

Audit and Assurance Report for the Period April to August 2019.

Summary

The purpose of the report is:

- **To provide a summary of the work of Audit and Assurance during the period April to August 2019.**
- **To provide ongoing assurance to the Council on the adequacy of its control environment.**

Recommendation

The Accounts and Audit Committee is asked to note the report.

Contact person for access to background papers and further information:

Name: Mark Foster – Audit and Assurance Manager
Extension: 1323

Background Papers: None

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TRAFFORD
COUNCIL

Audit and Assurance Service Report April to August 2019

Date: October 2019

1. Purpose of Report

This report summarises the work of the Audit and Assurance Service between April and August 2019 and highlights progress against the 2019/20 Internal Audit Plan to date. At the end of the year, these update reports will be brought together in the Annual Head of Internal Audit Report which will give the opinion on the overall effectiveness of the Council's control environment during 2019/20.

2. Planned Assurance Work

Key elements of the 2019/20 Work Plan include:

- Fundamental Financial Systems reviews.
- Review work in relation to the 2018/19 Annual Governance Statement
- Continued input to and review of risk management arrangements and provision of guidance.
- Review of corporate procurement and value for money arrangements.
- Audit reviews in respect of ICT and information governance.
- Anti-fraud and corruption work, including the National Fraud Initiative.
- School audits and other establishment audit reviews.
- Grant claim certification work
- Audit reviews of other areas of business risk.
- Provision of guidance and advice to services across the Council.

3. Main areas of focus – April to August 2019

Work in this period included a particular focus on the following :

- Audit review work in respect of financial systems including the issue of a number of audit opinion reports.
- Audit reviews undertaken as part of the ICT Audit Plan including follow up of previous review work.
- Completion of a significant part of the schools internal audit plan.
- Facilitating an update of the Strategic Risk Register for the Corporate Leadership Team.
- Input to the review of the Draft Annual Governance Statement prior to it being finalised.
- Continued progression of work supporting the National Fraud Initiative.

(All audit opinion reports completed or in progress are listed in Section 5 and other key areas of audit work undertaken are referred to in Section 6).

4. Summary of Assurances for April to August 2019

There were 17 internal audit opinion reports produced in the period, 9 final reports and 2 draft reports were issued. 6 other audit reports were produced with draft findings shared with management. A listing of audit report opinions issued including overall findings is shown in Section 5.

In respect of the final reports issued, opinions of "Medium" (Adequate) or above were given in relation to all reports. For all final reports issued, where applicable, agreed action plans are in place to implement the recommendations made.

5. Summary of Audit & Assurance Opinions Issued – April to August 2019

(See Appendix 3 for definitions of opinion levels, report levels and report status)

REPORT NAME (DIRECTORATE) / (PORTFOLIO) by Coverage Level (1-4)	-OPINION -R/A/G -Date Issued	COMMENTS
<u>FINAL REPORTS ISSUED</u>		
<u>Level 4 Reports :</u>		
Children Social Care Payments System – Liquid Logic/ContrOCC (Children’s Services) / (Children’s Social Care)	Medium GREEN (17/4/19)	The purpose of the review was to review the effectiveness of the controls in operation in relation to the Liquid Logic / ContrOCC Children’s Social Care payments system, including covering roles and responsibilities; recording of referrals and assessments; payments to providers/carers and service users; and other system aspects including information governance. It is acknowledged there has been ongoing development of procedures and associated guidance since system implementation in April 2017. A number of areas for improvement were reported during the audit and agreed in an action plan including in relation to consistent recording on the system by services; monitoring of the accuracy of care packages recorded, payments made and timeliness of payments.
Purchase Cards (Finance and Systems) / (Finance and Investment)	Medium GREEN (20/6/19)	Purchase cards are used across a number of services, generally to enable one off or low value purchases, online purchasing or from suppliers where payment is required upfront. The cards are administered by the Accounts Payable Team within Financial Management. Overall adequate procedures were found to be in place but areas for improvement in control were identified. This included recommendations to update the guidance manual covering purchase cards and also ensure there are consistent procedures across individual services in maintaining transaction logs supporting expenditure incurred.
iTrent Payroll System IT Audit Review (Finance and Systems) / (Finance and Investment)	Medium /High GREEN (14/8/19)	The Audit & Assurance Service commissioned Salford Internal Audit Services to carry out an internal audit review of the i-Trent payroll software application used by the Greater Manchester Shared Service (GMSS). In general, systems and procedures are effective in minimising risk but to further enhance the control environment, a small number of recommendations were made, mainly in relation to improving IT access control management.
<u>Level 3 Reports :</u>		
Statutory Homelessness Services - Homelessness Reduction Act 2017 (Place) / (Housing and Regeneration)	High GREEN (15/7/19)	The objective of the review was to provide assurance that the Council was complying with obligations in respect of the Homelessness Reduction Act 2017, which came in to effect from April 2018. No issues were identified under the scope of the review for audit recommendations to be made. It was noted that the Council’s Homelessness Strategy approved in March 2019 takes account of requirements of the Act. The Council’s responsibilities and duties under the Act are administered by Housing Options Service Trafford (HOST) currently contracted to Salix Homes. There was evidence of robust monitoring arrangements in place with regular meetings and monitoring of performance measures.

Level 2 Reports:		
STAR Procurement Service: Performance Management (Finance and Systems) / (Finance and Investment)	Moderate ** (GREEN) (15/8/19)	The audit was completed by Stockport Council Internal Audit on behalf of Stockport, Trafford, Tameside and Rochdale Councils. The objective of the audit was to review the appropriateness of the key performance indicators (KPIs) and the robustness of the process for capturing the data for these indicators against the performance management framework and to review the reporting arrangements. It was found that overall, there are adequate arrangements in place for the production of STAR Performance Management information and the KPIs are appropriate. Some recommendations were made to improve processes for the recording and checking of savings achieved.
Level 1 Reports:		
Delamere School (Children's Services) / (Education)	Medium /High GREEN (8/5/19)	Overall, a good standard of internal control and governance was found to be in place across most areas covered by the audit. A small number of recommendations were made such as in relation to the updating of the School's Finance Manual.
Heyes Lane Primary School (Children's Services) / (Education)	Medium GREEN (10/5/19)	Overall, systems, procedures and controls in place were found to be adequate but existing systems and processes could be enhanced in certain areas. A number of recommendations have been made. These include in relation to the processes for recording and approving overtime claims and also administration in relation to school lettings arrangements including up to date lettings agreements.
English Martyrs' RC Primary School (Children's Services) / (Education)	Medium /High* (17/6/19)	Further to an audit previously completed in January 2018 where a Low/Medium level of assurance had been provided, this follow up audit confirmed that significant improvements to internal controls had been made. Out of 47 recommendations originally made, 36 recommendations had been implemented or were no longer applicable, 5 implemented in part with other recommendations not yet implemented but included in an agreed action plan.
Stretford High School (Children's Services) / (Education)	Medium /High (10/7/19)	Overall, a good standard of internal control and governance was found to be in place across most areas covered by the audit. A small number of recommendations were made. These included a recommendation to produce a business continuity plan.
<u>DRAFT REPORTS ISSUED</u>		
Level 4 Reports:		
Council tax (Finance and Systems) (Finance and Investment)		A draft report was issued in August 2019. A final report has since been issued in September 2019 which will be reported in the September to December Audit and Assurance update.
Level 1 Reports:		
St. Hugh of Lincoln RC Primary School (Children's Services)/(Education)		A draft report was issued in August 2019. A final report has since been issued in September 2019 which will be reported in the September to December Audit and Assurance update.
<u>OTHER DRAFT REPORTS</u>		
Level 4 Reports:		
Software Licensing (Finance and Systems) / (Public Safety, Governance and Reform)		Draft findings had been shared with management in August 2019. A final report has since been issued in September 2019 which will be reported in the September to December Audit and Assurance update.

IT Service Desk (Finance and Systems) / (Public Safety, Governance and Reform)	Draft findings had been shared with management in August 2019. A final report has since been issued in September 2019 which will be reported in the September to December Audit and Assurance update.
<u>Level 2 Reports:</u>	
Licensing (Place) / (Public Safety, Governance and Reform)	Draft findings were shared with management in August 2019. Since then, a draft report was issued in September 2019 and it is expected that a final report will be issued in October 2019, which will be reported in the September to December Audit and Assurance update.
Music Service (People) / (Finance and Investment)	By the end of August, draft findings had been completed for sharing with management. Since then, a draft report was issued in September 2019 and it is expected that a final report will be issued in October 2019, which will be reported in the September to December Audit and Assurance update.
<u>Level 1 Reports:</u>	
Worthington Primary School (Children's Services) / (Education)	Draft findings were shared with the Headteacher in August 2019. It is expected that a final report will be issued in October 2019, which will be reported in the September to December Audit and Assurance update.
St. Matthew's CE Primary School (Children's Services) / (Education)	By the end of August, draft findings had been completed for sharing with the Headteacher. Since then, a draft report was issued in September 2019 and it is expected that a final report will be issued in October 2019, which will be reported in the September to December Audit and Assurance update.
<p><i>*Denotes this is a follow up audit – i.e. the main focus of the review was a follow up of recommendations made as part of a previous internal audit review.</i></p> <p><i>** A "Moderate Opinion" was provided which is considered equivalent to an opinion of "Medium/High" per the Trafford Council framework and the opinion is therefore shown as "Green".</i></p>	

6. Other Assurance Work

There is a significant amount of work undertaken by the Service that does not result in an audit opinion report being issued. Work in the period has included the following:

- Working with CLT to update the strategic risk register with an update report shared with CLT and the Accounts and Audit Committee in July 2019.
- Ongoing work in liaison with other services to follow up data matches provided by the Cabinet Office following submission of data as part of the National Fraud Initiative (An update on outcomes from this work will be reflected in the September to December 2019 Audit and Assurance update).
- Working to support Legal and Democratic Services in the process of compiling the 2018/19 Annual Governance Statement including completing an independent review of a draft version of the statement.
- Completing a number of checks as part of the process for certifying grant claims with work completed in relation to the Additional Highways Maintenance Grant 2018/19 and work planned in relation to the 2018/19 Disabled Facilities Grant.
- In April 2019, further input to the Authority's contract monitoring of the One Trafford Partnership in

respect of the monitoring of a selection of performance indicators through validation of supporting data.

- In April 2019, further liaison with ICT to monitor mobile phone usage with findings shared with ICT to consider appropriateness of contracts in place.
- Following up a number of schools related issues and also providing guidance where applicable. This included an update being provided via the weekly schools e-bulletin in June 2019 setting out examples of commonly made audit recommendations and also guidance was provided to schools in carrying out self-assessment of internal controls.
- A report was issued in June 2019 confirming the findings from an independent assessment by Audit and Assurance which verified the details provided in the Council's annual submission for the NHS Data Protection and Security Toolkit for 2018/19. This submission is mandatory for organisations to complete to access NHS data and systems.

7. Impact of Audit Work – Improvements to the Control Environment

Key indicators of the impact of Audit and Assurance are: (a) Acceptance of Recommendations (b) Implementation of them.

Acceptance of Recommendations

From the final audit opinion reports produced and issued by the Audit and Assurance Service during the period, 98% of recommendations have been accepted (80 out of 82 recommendations made) compared to a service target of 95%.

Implementation of Audit Recommendations

Final audit reports are followed up to assess progress in implementing improvement actions identified through audit recommendations. Recommendations made by the Audit and Assurance Service are followed up by a number of means.

As listed under final reports in Section 5, a follow up audit was completed in relation to one school (English Martyrs' RC Primary School).

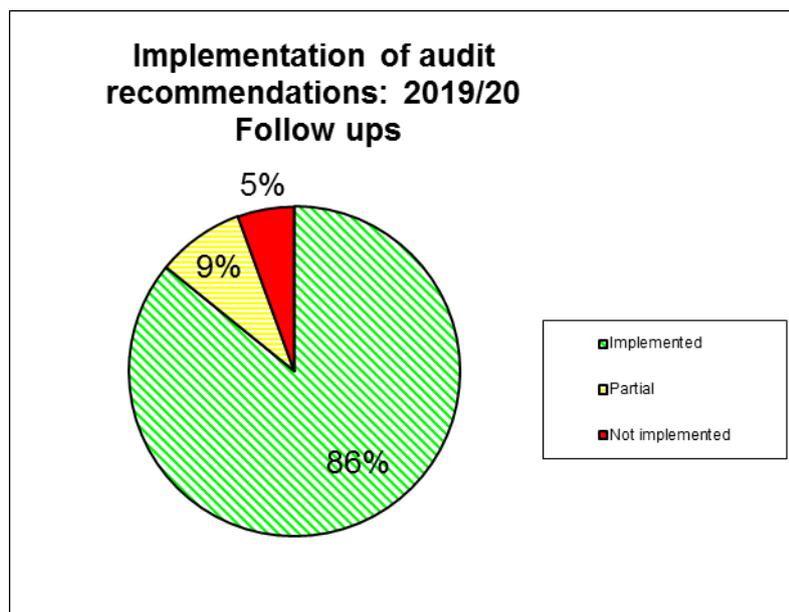
In addition to reports listed in Section 5, a further follow up report was issued in relation to a review of the Chest Procurement Portal maintained by the STAR Procurement Service. A follow up report had been issued in March 2019 as reported in the 2018/19 Annual Head of Internal Audit Report. This reported out of 11 recommendations originally made, 7 had been implemented, with 1 in progress and 3 not yet implemented. The further follow up report issued in July 2019 has highlighted that all recommendations have now been implemented.

In respect of six other audits previously completed, management were requested to provide an update on progress in implementing recommendations made. There was a particular focus in this period in following up previous school audit reviews. (A number of reviews regarding a range of other service areas are planned for the remainder of the year). Outcomes from this period are as follows:

- Registration Service (Governance and Community Strategy) – Of the 4 recommendations previously made, 3 have been implemented and the remaining action is included in the service plan for review.
- Broadheath Primary School (Education) - Of the 12 recommendations previously made, 11 have either been implemented or are no longer applicable, with 1 recommendation in the process of being implemented.
- Wellfield Junior School (Education) – Of the 26 recommendations previously made, 24 have either been implemented or are no longer applicable, with 2 recommendations in the process of being implemented.
- Wellfield Infant and Nursery School (Education) – Of the 34 recommendations previously made, 29 have been implemented or are no longer applicable, 3 are in progress and 2 others are not yet implemented but planned to be implemented shortly.
- Bowdon School (Education) – Of the 26 recommendations previously made, 23 have been implemented and the remaining 3 have been implemented in part.

- Well Green Primary School – All 14 recommendations previously made have been implemented.

An overall analysis of audit recommendations followed up in 2019/20 (up to 31 August 2019) is shown on the following chart.



8. Performance against Audit & Assurance Annual Work Plan

Appendix 1 shows an analysis of time spent to date against planned time for the 2019/20 Operational Internal Audit Plan

As at 31 August 2019, 295 audit days were spent against 354 planned allocated days. The difference is accounted for by one of the audit staff being on a secondment to the Trafford CCG Finance team during the current financial year and also two audit staff leaving the service in July 2019 (Senior Audit and Assurance Officer and Audit and Assurance Officer posts). This has been partly mitigated by the use of the contingency time included within the Plan. During August 2019, a recruitment process took place and a Senior Audit and Assurance Officer was appointed who is due to start work in October 2019. The other vacancy is currently under review.

Given the staff departures, there was some rescheduling of work - in relation to schools, some visits were brought forward so a number of visits were completed by July 2019. A greater amount of actual time compared to planned was therefore spent on schools in this period but it is anticipated that actual time on schools in September to December will be less than originally planned.

At this stage, there are no changes as a result of the above to the overall 2019/20 Plan. It is anticipated that some audit reviews originally due to commence in 2019/20 may be rescheduled to commence in 2020/21 but any details will be considered during the second half of the year and as part of the audit planning process for 2020/21. Any further updates on this will be given as part of future reports for September to December 2019 and for January to March 2020.

As part of the Internal Audit Plan, a target of 38 audit opinion reports was set to be produced during 2019/20 to final or draft stage (excluding reports issued by other partner authorities in relation to STAR Procurement). As at 31 August 2019, excluding STAR reports, 16 audit opinion reports were produced and a further 3 reports were in progress. (By the end of September 2019 (half year stage) a total of 19 opinion reports had been produced).

A number of other reviews are due to commence from September 2019 with further reports to be issued between October and December 2019. (See Appendix 2 for listings of reports issued and planned). Details of further progress will be provided in an update for work completed between September and December 2019.

9. Planned Work for September to December 2019

Areas of focus include :

- Issue of final audit reports (to include agreed action plans) in relation to the reviews listed in Section 5 where reports are at draft stage.
- Progression of other audit reviews as listed in Appendix 2.
- Certification of grant claim in respect of the 2018/19 Disabled Facilities Grant.
- Ongoing liaison with relevant services to progress data matching as part of the National Fraud Initiative (with an update on outcomes to be included within the September to December Audit and Assurance update).
- Arranging in liaison with Human Resources and STAR Procurement for an e-learning module on the Council's Contract Procedure Rules to be rolled out to all existing budget holders for completion.
- Supporting CLT in updating the Strategic Risk Register with a report due to be shared with the Accounts and Audit Committee in October 2019.

2019/20 Operational Plan: Planned against Actual Work (as at 31 August 2019)

Category	Details	Planned Allocated Days 2019/20	Planned Days (up to 31/8/19)	Actual Days (as at 31/8/19)
Fundamental Systems	Completion of fundamental financial systems reviews: (See Appendix 2 for opinion reports issued and planned to be issued).	180	74	50
Governance	<p>Corporate Governance / AGS - to provide support and advice to Legal and Democratic Services. Complete a review of the content of the draft AGS with reference to the CIPFA/SOLACE Governance framework and guidance.</p> <p>Gifts and hospitality follow-up audit review.</p> <p>Advice / assurance in respect of governance issues.</p> <p>A review was completed as planned of the Draft AGS in May 2019 with findings fed back to Legal and Democratic Services before the document was finalised.</p> <p>The gifts and hospitality audit review is planned to commence in Quarter 3. (See Appendix 2 under Governance).</p>	25	12	8
Corporate Risk Management	<p>Facilitating the updating of the Council's strategic risk register.</p> <p>Actions to support the Council's Risk Management Strategy including provision of guidance, independent review of existing risk management arrangements and, where applicable, recommend areas for development.</p> <p>Follow-up audit of business continuity management arrangements.</p> <ul style="list-style-type: none"> - Work to date and planned: Strategic Risk update report completed and reviewed by CLT and the Accounts and Audit Committee in July 2018. (Further refresh of the risk register commenced in September with a report to CLT and the Accounts and Audit Committee due in October 2019. A further update will commence in January 2019 with a report to CLT and the Accounts and Audit Committee in March 2020). - Further work including business continuity follow-up due to commence in Quarter 4. 	30	9	6

Anti-Fraud and Corruption	<p>The Service will continue to support the National Fraud Initiative (NFI) and will liaise with other services to ensure the Council provides data in accordance with the requirements of the NFI 2018/19 exercise.</p> <p>Investigation of referred cases of suspected theft, fraud or corruption.</p> <p>Other work to support the Anti-Fraud and Corruption Strategy, including where applicable working with other relevant services to review existing policies and guidance supporting the overarching strategy.</p> <p>Summary of work completed during the year to be set out in Annual Head of Internal Audit Report and reflected where applicable in updates. An update on outcomes from work supporting the National Fraud Initiative will be included in the September to December 2019 Audit and Assurance update.</p>	80	32	30
Procurement / Contracts/ Value for money	<p>Review of procurement / contract management arrangements including systems in place and associated arrangements to secure value for money (Work will include liaison with the STAR Procurement Service and partner authority auditors).</p> <p>See Appendix 2 for reports completed and planned.</p>	80	19	10
ICT / Information Governance Audit	<p>ICT Audit reviews and advice conducted by Salford Internal Audit Services.</p> <p>ICT related investigations where applicable.</p> <p>Information Governance audit reviews</p> <p>See Appendix 2 for reports completed and planned and Section 6 - Other Assurance Work.</p>	90	35	31
Schools	<p>Providing assurance on the control environment within schools, supporting schools in ensuring awareness of requirements within the DfE Schools' Financial Value Standard.</p> <p>Audit reviews of schools – at least 14 school audit visits to be undertaken during the year.</p> <p>See Appendix 2 for audit opinion reports issued and planned. (As at 31/8/19, 8 reports completed or in progress - 4 final reports issued; 1 draft report issued, 2 draft reports completed for sharing with management and 1 draft report in progress).</p> <p>Also see Section 6 (Other Assurance Work) and Section 7 for follow-up audit work undertaken.</p>	180	77	94
Assurance – Other Business Risks	<p>Audits selected on the basis of risk from a number of sources including senior managers' recommendations, risk registers and internal audit risk assessments. Reviews include authority wide issues and areas relating to individual services, establishments and</p>	235	58	44

	<p>functions. Includes:</p> <ul style="list-style-type: none"> - Audit reviews - Follow up reviews including further audits and gaining assurance from service updates. <p>See Appendix 2 for audit opinion reports issued and other work completed / planned and Section 7 for follow up audit work undertaken.</p>			
Grant claims checks / Data Quality	<p>Internal audit checks of grant claims / statutory returns and other data quality checks as required:</p> <p>Grant check completed:</p> <ul style="list-style-type: none"> - Local Transport Capital Funding: Additional Highways Maintenance Grant 2018/19 <p>Planned to be completed by October 2019:</p> <ul style="list-style-type: none"> - Disabled Facilities Grant 2018/19 <p>Planned time also includes planning for audit review in relation to the Stronger Families programme.</p>	30	11	7
Service Advice / Projects	<p>General advice and guidance, both corporately and across individual service areas. Support and advice to the organisation in contributing to working groups and projects in relation to governance, risk and control issues.</p> <p>Referred to in Appendix 6 – Other Assurance Work.</p>	70	27	15
TOTAL		1000*	354	295

* Note there was a further contingency of 75 days within the 2019/20 Plan.

Audit Opinion Reports Issued and Planned 2019/20 (as at 31 August 2019)

Category	Audit Opinion Reports	Status (where progressed by 31/8/19)	2019/20 IA Plan
Fundamental Systems	<ul style="list-style-type: none"> - Liquid Logic/ContrOCC – Children’s Social Care Payments System (Children’s Services) - Accounts Payable (Finance and Systems) - Treasury Management (Finance and Systems) - Council Tax (Finance and Systems) - Business Rates (Finance and Systems) - Housing Benefits / Council Tax Reduction (Finance and Systems) - Accounts Receivable / Debt Recovery (Finance and Systems) - Budgetary Control (Finance and Systems/Authority-wide) - Payroll (People) - Direct Payments (Adult Services) - Liquid Logic/ContrOCC – Adult Social Care Payments System (Adult Services) - Direct Payments (Children’s Services) 	<ul style="list-style-type: none"> Final report issued 17/4/19 Final report issued 20/6/19 re Purchase Cards. Accounts Payable audit in progress. In progress Draft report issued 29/8/19 - - - - - - - - - 	<ul style="list-style-type: none"> Completed (and to be followed up in Quarter 4 (Q4) 2019/20). Completed re Purchase Cards. Final report to be issued Q3 re Accounts Payable; Final report issued in September 2019. Final report issued in September 2019. Review to commence in Q3. Review to commence in Q3. Review to commence by Q4. Planning commenced in September 2019. Review to commence by Q4. Review to commence by Q4. Review to commence in Q3. Review to commence by Q4.
Governance	<ul style="list-style-type: none"> - Gifts and hospitality follow-up audit review (Governance and Community Strategy/Authority-wide) 	<ul style="list-style-type: none"> - 	<ul style="list-style-type: none"> Review to commence in Q3.
Risk Management	<ul style="list-style-type: none"> - Business Continuity Management follow-up audit (Authority-wide) 	<ul style="list-style-type: none"> - 	<ul style="list-style-type: none"> Review to commence by Q4.
Procurement /Contracts /Value for money	<ul style="list-style-type: none"> - STAR Performance management (STAR Authorities – Stockport lead) (Finance and Systems) - Social Value in Procurement (STAR authorities – Trafford lead) (Finance and Systems) - New vendor requests (STAR Authorities – Rochdale lead) (Finance and Systems) - Contract Procedure Rules follow-up audit – Stockport lead) - Other work added to Plan re STAR: Chest Procurement Portal (further follow up audit) (STAR Authorities – Rochdale lead) (Finance and Systems) - One Trafford Partnership – contract monitoring (Place) - Commissioning of children’s external residential placements (Children’s 	<ul style="list-style-type: none"> Final report issued 15/8/19 - - In progress Further follow-up final report issued 4/7/19 Performance indicator validation checks (April 2019). Initial coverage as part of Budgetary Control audit. 	<ul style="list-style-type: none"> Completed. Review to commence in Q4. Review to commence in Q3. Final report to be issued in Q3. Completed. To be agreed To be agreed

	Services).		
Information Governance / ICT Audit	<ul style="list-style-type: none"> - Cyber Security (Finance and Systems) - HR/Payroll IT system follow-up audit (People / Finance and Systems) - IT Service Management (Finance and Systems) - IT Service desk follow-up (Finance and Systems) - Software Licensing - follow up (Finance and Systems) (Any other IT Audit work added to the 2019/20 Internal Audit Plan be reflected in the September to December 2019 update) - Subject Access Requests (Governance and Community Strategy / Authority-Wide) - Data breaches follow-up audit (Governance and Community Strategy/Authority-Wide) 	<ul style="list-style-type: none"> - Final report issued 14/8/19 - Draft findings completed Draft findings completed - - 	<ul style="list-style-type: none"> Review to commence in Q3. Completed. Review to commence in Q4. Final report issued in September 2019 Final report issued in September 2019 Review to commence in Q4. Review to commence in Q4.
Schools	<p>14 Opinion Reports to be issued as per below (Education):</p> <ul style="list-style-type: none"> - Delamere School - English Martyrs' RC Primary School (follow-up audit visit) - Stretford High School - Heyes Lane Primary School - St Hugh of Lincoln RC Primary School - St. Matthew's CE Primary School. - Worthington Primary School - Kings Road Primary School - The Firs Primary School (follow-up audit) - Highfield Primary School - Egerton High School - At least 3 other schools audits to be arranged later in 2019/20 (schools to be confirmed). 	<ul style="list-style-type: none"> Final report issued 8/5/19 Final report issued 17/6/19 Final report issued 10/7/19 Final report issued 10/5/19 Draft report issued 19/8/19 Draft findings completed Draft findings completed In progress - - - 	<ul style="list-style-type: none"> Complete Complete Complete Completed. Final report issued in September 2019 Final report to be issued Q3. Final report to be issued Q3. Final report to be issued Q3. Review to commence in Q3. Audit visit to be arranged. Audit visit to be arranged. 3 other Audit visits to be arranged for Q4.
Assurance – Other Key Business Risks	<ul style="list-style-type: none"> - Licensing (Place) - Statutory Homelessness Services (Place) - Section 17 Payments (Children's Services) - Planning Enforcement (Place) - Development Management (Planning Control) (Place) - Strategic Growth Team (Place) - Tree Unit (Place) - Altrincham Library (Governance and Community Strategy) - Sale Waterside Arts Centre (Governance and Community Strategy) - Flixton House (People) - Music Service (People) - Recruitment Processes (People) - Out of Borough Education Placements 	<ul style="list-style-type: none"> Draft findings completed Final report issued 15/7/19 Coverage to be included in other review work. - - - - - - - Draft findings completed - - 	<ul style="list-style-type: none"> Final report due to be issued in October 2019. Completed. N/A Review to commence in Q3. Review to commence in Q3. Timing to be agreed. Final report to be issued in Q3. Timing to be agreed. Timing to be agreed.

	(Children's Services) - Home to School Transport (Children's Services) - Aids and Adaptations (Adult Services)	- -	Timing to be agreed. Initial work in Q3 as part of Disabled Facilities Grant certification work.
Data Quality	- Stronger Families Programme (Children's Services)	-	Review to commence in Q3

POINTS OF INFORMATION TO SUPPORT THE REPORT:

Audit Opinion Levels (RAG reporting) :

Opinion – General Audits

High – Very Good	Green
Medium / High – Good	Green
Medium – Adequate	Green
Low / Medium - Marginal	Amber
Low – Unsatisfactory	Red

An opinion is stated in each audit report to assess the standard of the control environment.

Report Status:

Draft reports:

These are issued to managers prior to the final report to provide comments and finalise agreed responses to audit recommendations.

Final reports:

These incorporate management comments and responses to audit recommendations, including planned improvement actions.

Breadth of coverage of review (Levels 1 to 4)

Provides an indication as to the nature / breadth of coverage of the review in terms of which aspects of the organisation's governance and control environment it relates to. Levels are as follows:

- **Level 4: Key strategic risk or significant corporate / authority wide issue** - Area under review directly relates to a strategic risk or a significant corporate / authority wide issue or area of activity.
 - **Level 3: Directorate wide** - Area under review has a significant impact within a given Directorate.
 - **Level 2: Service wide** - Area under review relates to a particular service provided or service area which comprises for example a number of functions or establishments.
 - **Level 1: Establishment / function specific** - Area under review relates to a single area such as an establishment.
-