

Internal Audit Progress Report

Report of the Acting Head of Internal Audit

1.0 Summary

- 1.1 This report outlines the performance of the Internal Audit Section for the period 1 April 2014 to 28 February 2015 against the agreed 2014/15 Annual Internal Audit Plan and provides a summary of the audit work completed.
- 1.2 This report provides a summary of the key issues raised in final audit reports issued since our last report to this Committee and provides the current status on the follow-up on the agreed audit recommendations made in final audit reports.

2.0 Background

- 2.1 Each quarter a report is produced for this Committee which details the Internal Audit Section's performance against the current year of the agreed 3 year Strategic Internal Audit Plan, and summarises the results of audit work carried out.

Internal Audit Performance - 2014/15

- 2.2 The 2014/15 Annual Internal Audit Plan agreed by the Joint Governance & Audit Committee on 20 March 2014 contained 773 days and 66 items of audit work to be undertaken by the Internal Audit Service during the year.
- 2.3 Since approval, the audit plan has been revised to accommodate requests to move audits to different parts of the year and to take account of changes in requirements. The current plan is summarised as:

Period	No of audits planned	No of days planned	% of days planned
Quarter 1 (April – June)	13	134.25	18.6%
Quarter 2 (July – September)	16	187.75	25.9%
Quarter 3 (October – December)	10	156.25	21.6%
Quarter 4 (January – March)	19	242.75	33.9%
	58	724	100

- 2.4 At 28 February, 544.39 days (75.2%) of the planned days had been delivered against revised 724 days. All remaining audits are scheduled for completion in March and April.
- 2.5 Attached at **Appendix 1** is a table showing summarised information on Internal Audit progress as at 28 February against the 2014/15 Audit Plan.

- 2.6 Recommendations made in audit reports are categorised according to their level of priority as follows:

Priority 1	Major issues for the attention of senior management.
Priority 2	Other recommendations for local management action.
Priority 3	Minor matters.

Final Audit Reports

- 2.7 Internal Audit's assurance opinions accord with an assessment of the controls in place and the level of compliance with these controls. During the course of an audit, a large number of controls will be examined for adequacy and compliance. The assurance level given is the best indicator of the system's control adequacy. The assurance levels and their associated explanations are:-

Full Assurance	There is a sound system of control designed to achieve the system objectives and the controls are being consistently applied.
Satisfactory Assurance	While there is a basically sound system, there are weaknesses that put some of the system objectives at risk, and/or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited Assurance	Weaknesses in the system of controls are such as to put the system objectives at risk, and/or the level of non-compliance puts the system objectives at risk.
No Assurance	Control is generally weak, leaving the system open to significant error or abuse, and/or significant non-compliance with basic controls leaves the system open to error or abuse.

- 2.8 The report attached as **Appendix 2** provides a summary of key issues raised in all final reports issued since our last report to this Committee, including those with a Limited Assurance opinion. Since the previous Committee, eight reports have been finalised, of these six were Satisfactory assurance and two were Limited assurance. A total of thirteen P1 recommendations were raised within these reports.

Follow up of Audit Recommendations

- 2.9 In accordance with the Council's Follow-Up Protocol, Internal Audit has continued following-up the status of implementation of recommendations contained in final audit reports.
- 2.10 Follow-up audits are undertaken to ensure that all recommendations raised have been successfully implemented according to the action plans agreed with the service managers. The Follow-up Protocol requires implementation of 80% of all priority 2 and 3 recommendations and 100% of priority 1 recommendations. The performance in relation to these targets as at 28 February is shown in the tables below.

Analysis of status of recommendations 2012/13

	Total Due	Imp	%	Carried Over (Not Implemented)	%	FU & Overdue	%	FU & No Response	%	Total % NOT Implemented	FU Not Due	Total
P1	35	29	82.8%	3	8.6%	3	8.6%	0	0%	17.1%	2	37
P2	179	123	68.7%	31	17.3%	25	14.0%	0	0%	31.3%	6	185
P3	18	14	77.8%	3	16.6%	1	5.6%	0	0%	22.2%	0	18
Other	20	3	15%	0	0%	17	85%	0	0%	85%	8	28
Total	252	169	67.1%	37	14.7%	46	18.2%	0	0%	32.9%	16	268

Analysis of status of recommendations 2013/14

	Total Due	Imp	%	Carried Over (Not Implemented)	%	FU & Overdue	%	FU & No Response	%	Total % NOT Implemented	FU Not Due	Total
P1	10	10	100%	0	0%	0	0%	0	0%	0%	3	13
P2	89	48	53.9%	15	16.8%	15	16.8%	11	12.5%	46.1%	8	97
P3	20	14	70%	3	15%	1	5%	2	10%	30%	2	22
Other	6	0	0%	0	0%	5	83.3%	1	16.7%	0%	0	6
Total	125	72	57.6%	18	14.4%	21	16.8%	14	18.9%	42.4%	13	138

Analysis of status of recommendations 2014/15

	Total Due	Imp	%	Carried Over (Not Implemented)	%	FU & Overdue	%	FU & No Response	%	Total % NOT Implemented	FU Not Due	Total
P1	4	2	50%	0	0%	2	50%	0	0%	50%	14	18
P2	2	2	100%	0	0%	0	0%	0	0%	0%	38	40
P3	1	1	100%	0	0%	0	0%	0	0%	0%	11	12
Other	0	0	0%	0	0%	0	0%	0	0%	0%	0	0
Total	7	5	71.4%	0	0%	2	28.6%	0	0%	28.6%	63	70

2.11 Attached as **Appendices 3, 4 & 5** are tables which summarise the current follow-up status of recommendations made in final audit reports for 2012/13, 2013/14 and 2014/15. The shaded boxes indicate where changes have occurred since our last report. As reported in our last progress report to this Committee, we continue to monitor the recommendations outstanding for 2011/12 audit reports for which the percentage of outstanding recommendations is now 3%.

2.12 At its' last meeting the Committee requested Internal Audit Officers to request written explanations from the relevant officers in respect of those follow-ups where we have reported "no response". This has been completed in respect of 3 audits; IT Asset Management, Data Centre and Crematorium Ashes Probity. However, no written explanation has been received in respect of the IT Asset Management and Data Centre audits to provide an update in respect of the outstanding recommendations.

3.0 Proposals

3.1 That the Committee note the performance of the Internal Audit Section for 1 April 2014 to 28 February 2015 against the 2014/15 Audit Plan.

3.2 That the Committee note the summary of the key issues raised in final audit reports issued since our last report to this committee and the current status on the follow-up on Internal Audit recommendations made as a result of audits completed during 2012/13, 2013/14 & 2014/15.

4.0 Legal

4.1 There are no legal matters arising as a result of this report.

5.0 Financial Implications

5.1 There are no financial implications arising from this report.

6.0 Recommendations

6.1 That the Committee note the performance of the Internal Audit Section for 1 April 2014 to 28 February 2015 against the 2014/15 audit plan.

6.2 That the Committee note the summary of the key issues raised in final audit reports issued since our last report to this Committee and the current status on the follow-up on Internal Audit recommendations made as a result of audits completed during 2012/13, 2013/14 and 2014/15.

Local Government Act 1972

Background Papers: None

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Schedule of Other Matters

1.0 Council Priority

1.1 The report does not seek to meet any particular Council priorities.

2.0 Specific Action Plans

2.1 (A) Matter considered and no issues identified.
(B) Matter considered and no issues identified.

3.0 Sustainability Issues

3.1 Matter considered and no issues identified.

4.0 Equality Issues

4.1 Matter considered and no issues identified.

5.0 Community Safety Issues (SECTION 17)

5.1 Matter considered and no issues identified.

6.0 Human Rights Issues

6.1 Matter considered and no issues identified.

7.0 Reputation

7.1 Matter considered and no issues identified.

8.0 Consultations

8.1 (A) Matter considered and no issues identified.
8.2 (B) Matter considered and no issues identified.

9.0 Risk Assessment

9.1 Matter considered and no issues identified.

10.0 Health & Safety Issues

10.1 Matter considered and no issues identified.

11.0 Procurement Strategy

11.1 Matter considered and no issues identified.

12.0 Partnership Working

12.1 Matter considered and no issues identified.

Quarter	Audit Title	Risk Level	Authority to which audit relates			Work Complete	Draft Issued	Final Issued	Assurance level	Assurance at previous audit
			Joint	ADC only	WBC only					
1	ADC - Annual Governance Statement	H		*		Y	Y	N/A	N/A	N/A
1	WBC - Annual Governance Statement	H			*	Y	Y	N/A	N/A	N/A
1	Insurance	M	*			Y	Y	Y	Satisfactory	Satisfactory
1	Petty Cash	L	*			Y	Y	Y	Satisfactory	
1	Agency Staff Arrangements	M	*			Y	Y	Y	Satisfactory	No previous audit
1	Staff Loans	L	*			Y	Y	Y	Satisfactory	
1	Housing Maintenance	M		*		Y	Y	Y	Satisfactory	
1	Home Improvement Assistance	L	*			Y	Y			
1	Health & Safety	H	*			Y	Y			
1	Budgetary Control	H	*			Y	Y	Y	Satisfactory	Satisfactory
1	Facilities Management	M	*			Y	Y			
1	Complaints	M	*			Y	Y	Y	Limited	Limited
1	Probity - Inventories	L	*			Y	Memo	N/A	Not given for probity work	N/A
2	Davison Leisure Centre	M			*	Y	Y			
2	External Funding	M	*			Y	Y			
2	Pool Cars	L	*			Y	Y	UR		
2	Housing Homelessness, Advice & Allocations	H	*			Y	Y	Y	Limited	No previous comparable audit
2	Data Protection & Information Governance	H	*			Y	Y	Y	Limited	
2	Pension Scheme- local administration	M	*			Y	Y	Y	Full	No previous audit
2	Car Parks	H	*			Y	Y	Y	Satisfactory	No previous comparable audit
2	Estates	M	*			Y	Y			
2	Probity - Cash Floats	L	*			Y	Memo	N/A	Not given for probity work	N/A
2	Contract Variations - extended follow-up	H	*			Y	UR			
2	Register of Electors	M	*			Y	Y			
2	Corporate Governance	H	*			Y	Y			
2	Sickness Recording & Monitoring	M	*			Y	UR			
2	Business Rates - Forecasting & income projection	H	*			Y	Y	Y	Satisfactory	No previous audit
2	Void Management	M		*		Y	Y			
3	Hackney Carriage & Private Hire	L	*			Y	UR			
3	Desktop Printing & Reprographics	L	*			Y	UR			
3	Creditors	H	*			Y	Y	UR	Satisfactory	Satisfactory
3	Debtors	H	*			Y	Y	Y	Satisfactory	Satisfactory
3	Emergency Planning/Business Continuity (including Flood	H	*			Y	UR			
3	Probity -security company invoices	L	*			Y	UR			
3	Housing Rents	M		*		Y	UR			
3	General Ledger	H	*			Y	Y	Y	Satisfactory	Satisfactory
3	WBC Revenues (Council Tax & NDR)	H		*		Y	UR			
3	WBC Benefits	H		*		Y	UR			
3	Decent Homes Contract Management	H		*		Y	UR			
4	Cashiering	H	*			WIP				
4	Risk Management	H	*			Y	UR			
4	Payroll	H	*			WIP				
4	Beach Huts	M	*			Y	UR			
4	Field Place	M		*		Y	UR			
4	Capital Expenditure & Fixed Assets	M	*			WIP				
4	HMS Application	H		*		WIP				
4	Disaster Recovery	H	*			WIP				
4	Treasury Management	M	*			WIP				
4	Service Desk (ITIL)	H	*			P				
4	Land Drainage	L	*			P				
4	Third Party Commissioning	H	*			P				
4	Manpower Planning	M	*			P				
4	Technology & Business Solutions	H	*			P				
4	Vertical - Multi Storey Car Park Barriers	H		*		WIP				
4	Term Maintenance Contract - Keith Long Electrical	H	*			WIP				
4	CenSus - Benefits	H		*		WIP				
4	Construction Contract (Technical Services)	H	*			WIP				

Key issues from finalised audits

Appendix 2

Audit Title	Risk Level	Assurance Level & Number of Issues	Summary of key issues raised
Debtors (14/15)	H	Satisfactory (Two Priority 3 recommendations)	No Priority 1 recommendations were raised.
Petty Cash (1415)	L	Satisfactory (Two Priority 2 recommendations)	No Priority 1 recommendations were raised.
Staff Loans (14/15)	L	Satisfactory (One Priority 1, One Priority 2 and One Priority 3 recommendations)	The Priority 1 recommendation related to the confirmation of car ownership and insurance arrangements.
Business Rates – Forecasting & Income Projection (14.15)	H	Satisfactory (One Priority 2 recommendation)	No Priority 1 recommendations were raised.
Housing Maintenance (14/15)	M	Satisfactory (One Priority 1 and Three Priority 2 recommendations)	The Priority 1 recommendation relates to the automation of asbestos management records.
Housing (Homelessness, Advice & Allocations)	H	Limited (Ten Priority 1, Eighteen priority 2 and One Priority 3 recommendations)	<p>The Priority 1 recommendations relate to:</p> <ul style="list-style-type: none"> Review & approval of the Homelessness Strategy. Reviewing the effectiveness of initial contact arrangements. Reviewing and clarifying the process for identifying clients who may be homeless/ threatened with homelessness. Minimising the amount if time families spend in emergency accommodation Progressing cases requiring decisions and clearing decision backlog. Investigate clients in temporary accommodation for more than 3 years. Progress and clear the Housing register applications backlog. Investigate using void properties to house clients on the Emergency Accommodation List. Nominations agreement & timeliness of nominations. Accuracy and timeliness of PIE Submissions.
Data Protection & Information Governance	H	Limited (One Priority 1, Four Priority 2 and Four Priority 3 recommendations)	The Priority 1 recommendation relates to the lack of an Information Asset Register.
General Ledger	H	Satisfactory (Two Priority 2 and One Priority 3 recommendations)	No Priority 1 recommendations were raised.

Audit Title	Joint Audit	Final Report Date	Assurance level	Recs not applicable for follow up	Total No of Recs	1	2	3	Other	Number of agreed recs completed	1	2	3	Other	Percentage of recs completed	Recs carried over into next audit	Percentage of recs carried over	Number of agreed recs outstanding	1	2	3	Other	Percentage of recs outstanding	Comments	Date Further Follow-up due	
Chief Executive																										
Delivery of Corporate Vision & Priorities	*	Mar-13	Satisfactory	3	2	0	2	0	0	2	0	2	0		100%				0							
Risk Management	*	May-13	Satisfactory	1	9	0	8	1	0	5	0	5	0		56%	4	44%									
Communications	*	Oct-13	Satisfactory		7	0	7	0	0	2	0	2	0		29%			5	0	5	0	0	71%	Detailed response to FU received from Head of Communications on 3/3/15 O/S recs still in progress	May-15	
Strategic Director (JM)																										
Equalities	*	Jul-12	Satisfactory		7	0	6	1	0	7	0	6	1		100%											
IT Project Management & Governance (CenSus contract)	*	Jun-13	Satisfactory		1	0	1	0	0									1	0	1	0	0	100%	Recommendation relates to the development of an ICT Strategy - we were advised in June 14 that this was in progress but have yet to be provided		
Exec Head of Adur Homes																										
ADC - Leasehold Management		Nov-12	Satisfactory		1	0	1	0	0	1	0	1	0		100%											
ADC - Housing Rents		Jan-13	Satisfactory		1	0	1	0	0	1	0	1	0		100%											
ADC - Right to Buy		Mar-13	Full		0																					
ADC - Sheltered Accommodation		Oct-13	Satisfactory	1	1	0	1	0	0	1	0	1	0		100%									OS rec related to Care & Support Strategy - update provided in Jan 15 confirms strategy being developed by WSCC & councils have no bearing on.		
ADC - Community Alarm		Nov-13	Satisfactory		2	1	1	0	0	2	1	1	0		100%											
Exec Head of Corporate & Cultural Services																										
Corporate Governance	*	Dec-12	Satisfactory		6	1	5	0	0	0						6	100%								FU performed as part of 13/14 audit confirmed none of recs were implemented and all have been reiterated in 13/14 report	
Freedom of Information	*	Feb-13	Limited		12	4	8	0	0	12	4	8	0		100%											
Bribery Act	*	Feb-13	Satisfactory		2	0	2	0	0	1	0	1	0		50%			1	0	1	0	0	50%	O/S rec partly implemented - further follow up required	Apr-15	
Worthing Leisure Centre - Catering Income & Stock Control		Mar-13	Limited	6	19	4	13	2	0	19	4	13	2		100%									Testing found that 6 still O/S. No further FU to be completed as L Centre transfers to Trust on 1 May - Memo to be sent to new Finance Manager to make her aware of outstanding issues.		
WBC - Museum		May-13	Satisfactory		10	0	9	1	0	9	0	8	1		90%	1	10%								90% complete & last rec (due Dec 13) was in progress. No further FU required.	
WBC Theatres (Catering Income & Stock control)		Apr-14	Limited		12	3	8	1	0	10	3	6	1		83%			2	0	2	0	0	17%	FU self assessment suggests that 10/12 have been completed - visit to be undertaken to confirm.		
WBC Commidea Application		Apr-13	Limited		6	2	3	1	0	3	1	1	1		50%			3	1	2	0	0	50%	3 recs still outstanding & update requested from ICT		
Election Expenses	*	Sep-13	Satisfactory		5	1	4	0	0	5	1	4	0	N/A	100%											
Members Allowances & Equipment	*	Jan-14	Satisfactory	1	7	1	6	0	0	6	1	5	0	N/A	86%	1	14%								86% complete - no further FU req'd	
Exec Head of Customer Services																										
AWCS	*	Jul-12	Satisfactory		2	0	2	0	0									2	0	2	0	0	100%	Update provided in Mar 15 which confirms Legal have now provided advice re SLA so that rec is	Apr-15	
Worthing Crematorium		Aug-12	Limited		7	2	5	0	0	6	2	4	0		86%	1	14%								86% complete - no further FU req'd	
WBC - Benefits		Mar-13	Satisfactory		1	0	1	0	0	1	0	1	0		100%											
WBC Revenues (Council Tax & NDR)		Jun-13	Satisfactory		4	0	2	2	0	3	0	2	1				1	25%							O/S rec reiterated in 13/14 audit report	
Exec Head of Housing, Health &																										
Licensing	*	Jul-13	Satisfactory		2	0	2	0	0	2	0	2			100%											
Partnership Arrangements - Family Interventio	*	Feb-13	Satisfactory		6	0	6	0	0	6	0	6			100%											
Strategic Director (AG)																										
ADC - Annual Governance Statement		N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			N/A	N/A	N/A	N/A	N/A	N/A			
WBC - Annual Governance Statement		N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			N/A	N/A	N/A	N/A	N/A	N/A			
Exec Head of Financial Services																										
Medium Term Financial Planning	*	Sep-12	Satisfactory		1	0	1	0	0	1	0	1	0	N/A	100%											
Contract Variations	*	Dec-12	Limited		6	5	1	0	0	5	4	1	0	N/A	83%	1	17%									
Axis Income Management Application	*	Dec-12	Satisfactory	1	8	0	8	0	0	7	0	7	0	N/A	88%	1	12%								Further FU confirmed one rec addressed/ we have considered that the one relating to disaster recovery plans is being addressed as part of current work & DR is subject to a current audit. The last one will be addressed when the next upgrade to the system is implemented but will not be followed up further as 80% completion achieved.	

Probity - Ebay Sales	*	Feb-13	N/A		8	0	0	0	8							8	0	0	0	8	100%	EHFS advised on 26/11/13 that ebay sales suspended until policy & procedures in place but this would be a while. Confirmed ebay still not being used.			
BACSESS IP	*	Feb-13	Limited	12	0																	Bacsess system was replaced following our audit and new system Paygate was purchased. Recs from Bacsess report no longer valid for follow up but have been considered during implementation of the new system and Audit has been kept up to date with these developments.			
ADC CenSus C Tax		Apr-13	Satisfactory		8	1	6	1	0	3	0	2	1	N/A	38%	3	38%	2	0	2	0	0	25%	2 recs still outstanding - one will not be completed until June 15	Jul-15
Probity - Corporate Credit Cards	*	May-13	N/A		2	0	0	0	2	2	0	0	0	2	100%								COMPLETE		
Creditors	*	May-13	Satisfactory		6	0	5	1	0	4	0	3	1	N/A	67%	2	33%						Recs were followed up during 13/14 annual audit		
Debtors	*	May-13	Limited	1	11	2	9	0	0	9	2	7	0	0	82%	2	18%						Recs were followed up during 13/14 annual audit		
General Ledger	*	May-13	Satisfactory	1	7	2	5	0	0	3	2	1	0	N/A	43%	4	57%						Recs were followed up during 13/14 annual audit		
Cashiering	*	May-13	Satisfactory		5	0	4	1	0	4	0	4	0	N/A	80%	1	20%						Recs were followed up during 13/14 annual audit		
Treasury Management	*	Aug-13	Satisfactory		7	0	3	4	0	4	0	0	4	N/A	57%	3	43%						Recs were followed up during 13/14 annual audit		
IT Asset Management	*	Oct-13	Satisfactory		7	0	6	1	0									7	0	6	1		100%	In response to instructions issued at last committee this was raised with Director and written response requested - now being actively pursued by C Stephenson on behalf of Director but no response still received from auditee.	Apr-15
Anti Fraud Approach	*	Nov-13	N/A	1	18	0	0	0	18	1	0	0	0	1	6%			17	0			17	94%	Further FU into OS recs confirmed NFA. S Gobey to take up with Corp Fraud Unit & new audit due in 15/16.	May-15
Payroll	*	N/A	N/A																				Report not finalised before 13/14 audit so issues in draft report being considered as part of 13/14 audit.		
Capital Expenditure & Fixed Assets	*	Jan-14	Satisfactory		6	0	6	0	0							6	100%						Recs were followed up during 13/14 annual audit		
Exec Head of Planning, Regeneration & Wellbeing																									
Local Development Framework	*	Feb-13	Full		0																		NO FOLLOW UP REQD		
Economic Development	*	Apr-13	Limited	1	6	3	3	0	0	3	2	1	0	N/A	50%			3	1	2	0	0	50%	FU response received - changes in management have effected - outstanding recs to be included in new Head of Service - Further FU required	Apr-15
Planning	*	May-13	Satisfactory	1	2	0	2	0	0	2	0	2	0		100%								COMPLETE		
ADC Pot of Gold		Jul-13	Satisfactory	2	5	1	4	0	0	2	0	2	0	0	40%			3	1	2	0	0	60%	2 outstanding recs had not been addressed - issues have been raised with Manager	
Exec Head of Technical Services																									
Coastal Protection	*	Mar-13	Satisfactory		5	1	3	1	N/A	5	1	3	1		100%								COMPLETE		
Procurement Strategy, Governance & Communications	*	Nov-13	Limited		10	2	8	0	N/A	2	0	2	0	N/A	20%			8	2	6	0	0	80%	Self assessment follow up received in Nov 14 confirmed 2 completed and rest in progress. Detailed follow up planned as part of 15/16 plan	Apr-15
Allotments	*	Jan-14	Limited	2	8	1	7	0	N/A	8	1	7	0	N/A	100%										
WBC - Crematorium contract																									
					268	37	185	18	28	169	29	123	14	3	63%	37	14%	62	5	31	1	25	23%		

Audit	Joint Audit	Final Report Date	Assurance level	Recs not applicable for follow	Total No of Recs	1	2	3	Other	Number of agreed recs completed	1	2	3	Other	Percentage of recs completed	Recs carried over	Percentage of recs carried over	Number of recs outstanding	1	2	3	Other	Percentage of recs outstanding	Dates carried forward recs should have been implemented by	Comments	Date Further Follow-	
Chief Executive																											
Social Media	*																										
Risk Management	*	Jul-14	Satisfactory		9	0	8	1	N/A	2	0	2	0	N/A	22%	7	78%							5 - Oct 14, 1 14/15 financial year, 1 14/15 municipal year			
Local Strategic Partnership	*																										
Safer Communities Partnership	*	Jun-14	Satisfactory		3	0	2	1	N/A	1	0	0	1	N/A	33%			2	0	2	0	N/A	67%		Update received Mar 15 - 2 still in progress	May-15	
Strategic Director - Andrew Gardiner																											
Annual Governance Statement (control issues)	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A									N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	
Financial Services & Audit																											
General Ledger	*	May-14	Satisfactory	1	7	0	2	5	N/A	5	0	1	4	N/A	71%	2	29%								Both were 'ongoing'		
Cashiering	*	Jun-14	Satisfactory	1	4	0	4	0	N/A	2	0	2	0	N/A	50%			2	0	2	0	N/A	50%		Self assessment received 7/11/14 - remaining recs to be covered as part of 14/15 annual audit currently in progress		
Creditors	*	May-14	Satisfactory		3	1	2	0	N/A	3	1	2	0	N/A	100%												
Debtors	*	May-14	Satisfactory		3	0	2	1	N/A	2	0	2	0	N/A	67%	1	33%								Ongoing	Recommendation relates to review of procedures	
Payroll	*																										
Capital Expenditure & Fixed Assets	*	Dec-14	Satisfactory	1	7	0	5	2	N/A									7	0	5	2	N/A	100%		Recommendations are being followed up a part of annual audit currently in progress.		
Treasury Management	*	Jun-14	Satisfactory		2	0	2	0	N/A	2	0	2	0	N/A	100%											COMPLETE	
Fees & Charges	*																										
Staff expenses (inc car mileage)	*	May-14	Satisfactory		2	0	2	0	N/A	2	0	2	0	N/A	100%											COMPLETED before FU due	
Probity - Staff discounts & Concessions	*	Mar-14	N/A		5	0	0	0	5									5	0	0	0	5	100%		Response received and work in progress to implement recs		
Probity - Underbankings	*	N/A	N/A		N/A	N/A	N/A	N/A										N/A	N/A	N/A	N/A	N/A			N/A		
Probity - Crematorium Ashes Procedure	*	Apr-14	Satisfactory		6	0	4	2	N/A	5	0	3	2	0	83%			1	0	1	0	N/A	17%		In response to instructions issued at last committee this was raised with the auditee and a written response requested - response received o/s rec is still in progress	Apr-15	
Probity audit - Stores	*	Oct-12	N/A		1	0	0	0	1									1	0	0	0	1	100%		FU due Mar 15		
Technical Services																											
Cemeteries & Churchyards	*	May-14	Satisfactory		1	0	1	0	N/A									1	0	1	0	N/A	100%		Response received & procedures provided - 2 still to produce & will be completed by 31	Apr-15	
Foreshore Service	*	Apr-14	Satisfactory		6	1	4	1	N/A	4	1	3	0	N/A	67%			2	0	1	1	N/A	33%		OS recs will not be addressed until end of FY	Apr-15	
Bailiffs	*	Nov-14	Limited	4	3	1	2	0	N/A									3	1	2	0	N/A	100%		FU Due Mar 15		
Grounds Maintenance	*	May-14	Limited		5	3	2	0	N/A	3	2	1	0	N/A	60%			2	1	1	0	N/A	40%		Detailed response received confirms 2 o/s recs still in progress - Further FU required.	Apr-15	
Parks Income Management	*	Oct-13	Satisfactory		5	0	4	1	N/A	5	0	4	1	N/A	100%			0	0	0	0	N/A	0%		COMPLETE		
Building Maintenance	*																										
Planning, Regeneration & Wellbeing																											
Community Wellbeing	*	Mar-14	Limited	1	3	1	2	0	N/A	3	1	2	0	N/A	100%											COMPLETE	
Adur Homes																											
Housing Rents	*	May-14	Satisfactory		2	0	1	1	N/A	1	0	0	1	N/A	50%	1	50%								Ongoing		
Private Sector Leasing/ Temporary Accommodation	*																										
Property Buy Back	*	Mar-14	Satisfactory		2	0	2	0	N/A	1	0	1	0	N/A	50%			1	0	1	0	N/A	50%		self assessment confirmed one rec actioned & other still outstanding - Further FU required	Mar-15	
Customer Services																											
Benefits	*	Jun-14	Satisfactory		3	0	3	0	N/A	2	0	2	0	N/A	67%	1	33%								December 2014	Rec relates to DR plans	
Revenues (Council Tax & NDR)	*	May-14	Satisfactory		3	1	1	1	N/A	2	1	0	1	N/A	67%	1	33%							Ongoing	O/s rec relates to updating procedures		
WBC - Business Improvement District	*	Dec-13	Satisfactory		2	0	1	1	N/A	2	0	1	1	N/A	100%										COMPLETE		
AWCS - Vehicle Maintenance	*	May-14	Satisfactory		2	0	2	0	N/A									2	0	2	0	N/A	100%		1 rec has been partly addressed & is in progress. The other relates to MOTs which has been impacted by a staff issue and will be addressed when possible		
CenSus NDR	*	Jun-14	Satisfactory		9	2	5	2	N/A	6	1	3	2	N/A	67%			3	1	2	0	N/A	33%		further FU required re os recs	Apr-15	
Corporate & Cultural Services																											
Corporate Governance	*	Mar-14	Limited		10	1	9	0	N/A	5	1	4	0	N/A	50%	5	50%								1 June 14, 3 July 14 & 1 Sept 14		
Leisure Trust - Contract Management	*																										
Democratic & Civic Services	*																										
Human Resources	*																										
DBS checks & requirements	*	Oct-13	Satisfactory	1	3	0	3	0	N/A									3	0	3	0	N/A	100%		have met with HR - 3 recs still not fully implemented	Apr-15	
Local Land Charges	*	Apr-14	Satisfactory		1	0	1	0	N/A	1	0	1	0	N/A	100%										COMPLETE		

Follow Up of Recommendations 2014/15 Audit Plan

Audit	Joint Audit	Final Report Date	Assurance level	Recs not applicable for follow	Total No of Recs	1	2	3	Other	Number of agreed recs completed	1	2	3	Other	Percentage of recs completed	Recs carried over	Percentage of recs carried over	Number of recs outstanding	1	2	3	Other	Percentage of recs outstanding	Comments	Date Further Follow-
Annual Governance Statements	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A					N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
Corporate Governance	*																								
Risk Management	*																								
Change Management	*																								
Director of Digital & Resources																									
Finance																									
Budgetary Control	*	Dec-14	Satisfactory		1	0	0	1	0									1	0	0	1	0	100%	FU due Apr 15	
General Ledger	*	Mar-15	Satisfactory		3	0	2	1	0									3	0	2	1	0	100%	FU due Jul 15	
Cashiering	*																								
Creditors	*																								
Debtors	*	Feb-15	Satisfactory		2	0	0	2	0									2	0	0	2	0	100%	FU due June 15	
Insurance	*	Oct-14	Satisfactory		2	1	1	0	0	2	1	1	0	0	100%									COMPLETE	
Payroll	*																								
External Funding	*																								
Capital Expenditure & Fixed Assets	*																								
Treasury Management	*																								
Petty Cash	*	Jan-15	Satisfactory		2	0	2	0	0									2	0	2	0	0	100%	FU due May 15	
Staff Loans	*	Jan-15	Satisfactory		3	1	1	1	0									3	1	1	1	0	100%	FU due May 15	
Probity audits - inventories	*																								
Probity - cash floats	*																								
Probity - AP Security invoices	*																								
Business Rates - Forecasting & Income Projection	*	Feb-15	Satisfactory		1	0	1	0	0									1	0	1	0	0	100%	FU due Jun 15	
Pension Scheme- local administration	*	Oct-14	Full		0																			No Follow up required	
Business & Technical Services																									
Emergency Planning/Business Continuity	*																								
Desktop Printing & Reprographics	*																								
Facilities Management & Security	*																								
Health & Safety	*																								
Pool Car Pilot	*																								
Term Maintenance Contract Management - Keith Long Electrical	*																								
Construction Contract (Technical Services)	*																								
Contract Variations - follow up	*																								
Digital & Design																									
Technology & Business Solutions	*																								
Human Resources																									
Manpower Planning	*																								
Agency Staff Arrangements	*	Dec-14	Satisfactory		4	1	3	0	0									4	1	3	0	0	100%	FU due Apr 15	
Sickness Recording & Monitoring	*																								
Director of Economy																									
Culture																									
Field Place		WBC																							
Davison		WBC																							
Growth																									
Estates	*																								
Car Parks	*	Oct-14	Satisfactory		3	2	1	0	0	1	0	1	0	0	33%			2	2	0	0	0	67%	rec implemented, 1 partly imp & 1 WIP	Mar-15
Land Drainage	*																								
MSCP Plate Recognition Barrier System - procurement		WBC																							
Director of Communities																									
Housing																									
Housing Rents		ADC																							
Housing Maintenance		ADC	Oct-14	Satisfactory	4	1	3	0	0									4	1	3	0	0	100%	FU due Feb 15	
Void Management		ADC																							
Housing - Homelessness, Advice & Allocations	*	Jan-15	Limited		29	10	18	1	0									29	10	18	1	0	100%	FU due Apr 15	
Home Improvement Assistance		ADC																							
Decent Homes - Contract Management		ADC																							
Wellbeing																									
Hackney Carriage & Private Hire	*																								
Third Party Commissioning	*																								
Environment																									
Beach Huts	*																								
Director of Customer Services																									
Revenues & Benefits																									
WBC Benefits		WBC																							
WBC Revenues (Council Tax & NDR)		WBC																							
CenSus - Benefits		ADC																							
Customer Services																									

Complaints	*	Dec-14	Limited	2	7	1	4	2	0	2	1	0	1	0	29%			5	0	4	1	0	71%	FU due Mar 15
Register of Electors	*																							
Computer Audits																								
Disaster Recovery	*																							
HMS Application	*																							
Data Protection & Information Governance	*	Mar-15	Limited		9	1	4	4	0									9	1	4	4	0	100%	FU due Jun 15
Service Desk (ITIL)	*																							
				2	70	18	40	12	0	5	2	2	1	0	7%	0	0%	65	16	38	11	0	93%	