

Internal Audit Progress Report

Report of the Acting Head of Internal Audit

1.0 Summary

- 1.1 This report notes the performance of the Internal Audit Section up to the 31st August 2016.
- 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 Annual Internal Audit Plan and summarises the results of audit work carried out.

Internal Audit Performance - 2015/16

- 2.2 As reported to the previous meeting of this committee, the 2015/16 Annual Internal Audit Plan was revised to 645.5 days and 45 items of work by the end of the year. Six audits from this plan were postponed to the current year and as at the 31st August, 584 days (90.5%) of the planned days had been delivered. The remaining 61.5 days relates to five audits still to be conducted, three of which are due to start in September.

Internal Audit Performance - 2016/17

- 2.3 The 2016/17 Annual Internal Audit Plan presented to the Joint Governance Committee on 22 March 2016 contained 514 days and 38 items of audit work to be undertaken by the Internal Audit Service during the year.
- 2.4 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) | 6 | 81 | 15.8% |
| Quarter 2 (July – September) | 10 | 120 | 23.3% |
| Quarter 3 (October – December) | 12 | 170 | 33.1% |
| Quarter 4 (January – March) | 10 | 143 | 27.8% |
| | 39 | 514 | 100 |

- 2.5 At 31st August, 131.32 days (27.5%) of the planned days had been delivered against the plan. Attached as **Appendix 1** is a summary of the current status of audits in the plan.

Final Audit Reports

- 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. |

- 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, twelve reports have been finalised; of these ten were Satisfactory assurance and two were Limited assurance. Ten 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 31st August is shown in the tables below.

2.11 The Audit App, delivered to us by the Digital Team, is now live and we are in the process of providing audit owners and owners of audit recommendations with information and training to allow them to update the system. Going forward the App will be used to produce statistical information on the implementation of audit recommendations, but in the interim, we will continue to manually calculate the information provided to this Committee as detailed in the tables below.

Analysis of status of recommendations 2013/14

| | Total Due | Imp | % | Carried Over (Not Impl'd) | % | FU & Overdue | % | FU & No Response | % | Total % NOT Impl'd | FU Not Due | Total |
|--------------|------------|------------|--------------|---------------------------|--------------|--------------|--------------|------------------|-----------|--------------------|------------|------------|
| P1 | 16 | 12 | 75% | 1 | 6.3% | 3 | 18.7% | 0 | 0% | 25% | 0 | 16 |
| P2 | 111 | 75 | 67.6% | 24 | 21.6% | 12 | 10.8% | 0 | 0% | 34.2% | 0 | 111 |
| P3 | 23 | 17 | 73.9% | 5 | 21.7% | 1 | 4.4% | 0 | 0% | 26.1% | 0 | 23 |
| Other | 6 | 6 | 100% | 0 | 0% | 0 | 0% | 0 | 0% | 0% | 0 | 6 |
| Total | 156 | 110 | 70.5% | 30 | 19.2% | 16 | 10.7% | 0 | 0% | 30.8% | 0 | 156 |

Analysis of status of recommendations 2014/15

| | Total Due | Imp | % | Carried Over (Not Impl'd) | % | FU & Overdue | % | FU & No Response | % | Total % NOT Impl'd | FU Not Due | Total |
|--------------|------------|------------|------------|---------------------------|-------------|--------------|--------------|------------------|-----------|--------------------|------------|------------|
| P1 | 37 | 25 | 67.6% | 1 | 2.7% | 11 | 29.7% | 0 | 0% | 32.4% | 0 | 37 |
| P2 | 131 | 95 | 72.5% | 15 | 11.5% | 21 | 16% | 0 | 0% | 27.5% | 0 | 131 |
| P3 | 31 | 19 | 61.3% | 3 | 9.7% | 9 | 29% | 0 | 0% | 38.7% | 0 | 31 |
| Other | 7 | 1 | 14.3% | 0 | 0% | 6 | 85.7% | 0 | 0% | 85.7% | 0 | 7 |
| Total | 206 | 140 | 68% | 19 | 9.2% | 47 | 22.8% | 0 | 0% | 32% | 0 | 206 |

Analysis of status of recommendations 2015/16

| | Total Due | Imp | % | Carried Over (Not Impl'd) | % | FU & Overdue | % | FU & No Response | % | Total % NOT Impl'd | FU Not Due | Total |
|--------------|-----------|-----------|--------------|---------------------------|-----------|--------------|-------------|------------------|------------|--------------------|------------|------------|
| P1 | 32 | 30 | 93.7% | 0 | 0% | 0 | 0% | 2 | 6.3% | 6.3% | 9 | 41 |
| P2 | 54 | 11 | 20.4% | 0 | 0% | 6 | 11.1% | 37 | 68.5% | 79.6% | 33 | 87 |
| P3 | 10 | 2 | 20% | 0 | 0% | 0 | 0% | 8 | 80% | 80% | 8 | 18 |
| Total | 96 | 43 | 44.8% | 0 | 0% | 6 | 6.2% | 47 | 49% | 55.2% | 50 | 146 |

2.12 Attached as **Appendices 3, 4 & 5** are tables which summarise the current follow-up status of recommendations made in final audit reports from audits contained in the 2013/14, 2014/15 and 2015/16 Audit Plans. The shaded boxes indicate where changes have occurred since our last report.

3.0 Proposals

3.1 That the Committee note the performance of the Internal Audit Section.

3.2 That the Committee note the summary of the key issues raised in final audit reports issued and the current status on the follow-up on Internal Audit recommendations.

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.

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.

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.

APPENDIX 1

| | Project | Joint | ADC only | WBC only | Field Work complete | Draft Issued | Final Issued | Assurance level | Assurance at previous audit |
|---|-----------------------------------------------------------|-------|----------|----------|---------------------|--------------|--------------|-----------------|-----------------------------|
| 1 | Local Land Charges | * | | | Y | Y | Y | Satisfactory | Satisfactory |
| 1 | Fleet and Transport Management | * | | | Y | UR | | | |
| 1 | Fire Risk Management | * | | | Y | UR | | | |
| 1 | Invest to Save Schemes | * | | | Y | Y | | | |
| 1 | Management of the Council's Commercial Property Portfolio | * | | | WIP | | | | |
| 1 | Disability Awareness | * | | | WIP | | | | |
| 2 | Medium Term Financial Strategy | * | | | Y | Y | | | |
| 2 | Splashpoint Gym Equipment Fact Find | | | * | Y | UR | | | |
| 2 | Voluntary and Community - Contract Procurement | * | | | WIP | | | | |
| 2 | Corporate Governance | * | | | WIP | | | | |
| 2 | Cyber Security | * | | | | | | | |
| 2 | Disaster Recovery (Extended Follow up) | * | | | WIP | | | | |
| 2 | Programme Management | * | | | WIP | | | | |
| 2 | Contract Management Audit - Mobile Phones | * | | | WIP | | | | |
| 2 | Firewall Security | * | | | | | | | |
| 2 | Final Accounts | * | | | WIP | | | | |
| 3 | Contact Centre | * | | | P | | | | |
| 3 | Rent Collection and Collection of Arrears | | * | | | | | | |
| 3 | WBC Leisure Trust - Contract Management | | | * | P | | | | |
| 3 | Right to Buy | | * | | | | | | |
| 3 | WBC Revenues (Council Tax and NDR) | | | * | | | | | |
| 3 | WBC Benefits | | | * | | | | | |
| 3 | Census NDR | | * | | | | | | |
| 3 | General Ledger | * | | | | | | | |
| 3 | Creditors | * | | | | | | | |
| 3 | Penetration testing | * | | | | | | | |
| 3 | Debtors | * | | | | | | | |
| 3 | Telephony | * | | | | | | | |
| 4 | Property Management | * | | | P | | | | |
| 4 | Sheltered Accommodation | | * | | | | | | |
| 4 | Fixed Assets | * | | | | | | | |
| 4 | Compliance with the Housing and Planning Bill | * | | | | | | | |
| 4 | Capital Accounting | * | | | | | | | |
| 4 | Treasury Management | * | | | | | | | |
| 4 | Payroll | * | | | | | | | |
| 4 | Cashiering | * | | | | | | | |
| 4 | Risk Management | * | | | | | | | |
| 4 | Operating System Review | * | | | | | | | |
| 4 | Remote Access Protocols/VPN | * | | | | | | | |
| 4 | Welfare Reform - support to claimants | * | | | | | | | |

KEY

- P In Planning stage
- WIP Work In Progress
- UR Under review

Key issues from finalised audits

Appendix 2

| Audit Title | Risk Level | Assurance Level & Number of Issues | Summary of key issues raised |
|---------------------------------------|------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate Governance (2015/16) | H | Satisfactory (Two Priority 2 recommendations) | No Priority 1 issues were raised. |
| Use of Consultants (2015/16) | H | Limited (Five Priority 1 and six Priority 2 recommendations) | <p>There were no minimum business case requirements for the engagement of a Consultant.</p> <p>During testing one instance was identified where there was a lack of evidence to support compliance with Contract Standing Order requirements in respect of quotations for contracts over £25,000.</p> <p>For one case examined we were unable to confirm that there had been consultation with the Executive as required by the Councils' Officer Employment Rules, when a Consultant was recruited to a permanent post.</p> <p>Signed contracts or letters of engagement were not found to be in place, before the commencement of work, for some of the Consultants tested.</p> <p>The Procurement Team does not regularly monitor expenditure on Consultants or investigate instances where the engagement of Consultants had not been notified to them.</p> |
| Local Development Framework (2015/16) | M | Satisfactory (Two Priority 2 recommendations) | No Priority 1 issues were raised. |
| Housing Rents (2015/16) | M | Satisfactory (One Priority 1 and three Priority 2 recommendations) | There is no policy for dealing with historic arrears some of which dated back to 1999/2000 and were for very small amounts. |
| Public Health (2015/16) | M | Satisfactory (Four Priority 2 and one Priority 3 recommendations) | No Priority 1 issues were raised. |
| Empty Property Management (2015/16) | M | Satisfactory (Three Priority 2 and one Priority 3 recommendations) | No Priority 1 issues were raised. |
| WBC Benefits (2015/16) | H | Satisfactory (One Priority 1, one Priority 2 and one Priority 3 recommendations) | Write offs of less than £2,500 were being processing through Academy without approval of the Chief Financial Officer as is required by Financial Regulations. |
| Electoral Services (2015/16) | H | Limited (Three Priority 1, ten Priority 2 and three Priority 3 recommendations) | <p>Right to Work in the UK checks are not being performed on all staff employed by the Returning Officer to work on elections.</p> <p>There is no documented agreed policy relating to Council staff working on election duties during normal working hours.</p> <p>A lack of documents and records existed to</p> |

| Audit Title | Risk Level | Assurance Level & Number of Issues | Summary of key issues raised |
|------------------------------|------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| | | | support payments made to Electoral Services staff from the "clerical fund". |
| General Ledger (2015/16) | H | Satisfactory (Four Priority 2 and one Priority 3 recommendations) | No Priority 1 issues were raised. |
| Cashiering (2015/16) | H | Satisfactory (Two Priority 2 recommendations) | No Priority 1 issues were raised. |
| Creditors (2015/16) | H | Satisfactory (One Priority 2 and one Priority 3 recommendations) | No Priority 1 issues were raised. |
| Local Land Charges (2016/17) | H | Satisfactory (Four Priority 2 recommendations) | No Priority 1 issues were raised. |

| Audit | Final Report Date | Assurance level | Total No of Recs | Number of agreed recs completed | % of recs completed | Recs carried over into next audit | % of recs carried over | Number of recs outstanding | 1 | 2 | 3 | % of recs outstanding | Comments | Comments re outstanding Priority 1 recommendations |
|----------------------------------------------|-------------------|-----------------|------------------|---------------------------------|---------------------|-----------------------------------|------------------------|----------------------------|---|---|---|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| Director of Digital & Resources | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | |
| Annual Governance Statement (control issues) | N/A | N/A | N/A | | | | | | | | | | N/A | |
| General Ledger | May-14 | Satisfactory | 7 | 5 | 71% | 2 | 29% | | | | | | Recs were followed up as part of 14/15 audit - 2 were reiterated in 14/15 report | |
| Cashiering | Jun-14 | Satisfactory | 4 | 3 | 75% | 1 | 25% | | | | | | Self assessment received 7/11/14 - remaining recs were as part of 14/15 annual audit - one complete & one reiterated in 14/15 report | |
| Creditors | May-14 | Satisfactory | 2 | 2 | 100% | | | | | | | | Recommendations followed up as part of 14/15 annual audit. | |
| Debtors | May-14 | Satisfactory | 3 | 2 | 67% | 1 | 33% | | | | | | Recommendation relates to review of procedures | |
| Capital Expenditure & Fixed Assets | Dec-14 | Satisfactory | 7 | | | 7 | 100% | | | | | | Recommendations were followed up a part of annual audit. All were reiterated in 14/15 report | |
| Treasury Management | Jun-14 | Satisfactory | 2 | 2 | 100% | | | | | | | | COMPLETE | |
| Staff expenses (inc car mileage) | May-14 | Satisfactory | 2 | 2 | 100% | | | | | | | | COMPLETED before FU due | |
| Probity - Staff discounts & Concessions | Mar-14 | N/A | 5 | 5 | 100% | | | | | | | | COMPLETE | |
| Probity - Underbankings | N/A | N/A | N/A | | | | | | | | | | N/A | |
| Probity audit - Stores | Oct-12 | N/A | 1 | 1 | 100% | | | | | | | | COMPLETE - Manager requested to note bolt stock in next year end stock report | |
| Legal Services | | | | | | | | | | | | | | |
| Corporate Governance | Mar-14 | Limited | 10 | 5 | 50% | 5 | 50% | | | | | | | |
| DBS checks & requirements | Oct-13 | Satisfactory | 3 | 2 | 67% | | | 1 | 0 | 1 | 0 | 33% | Have requested an update from HR re the outstanding DBS check | |
| Legal Services | Dec-13 | Limited | 7 | 7 | 100% | | | | | | | | COMPLETE | |
| Business & Technical Services | | | | | | | | | | | | | | |
| Building Maintenance | May-15 | Limited | 7 | 2 | 29% | 2 | 29% | 3 | 0 | 2 | 1 | 43% | Recent update provided by Head of Bus Serv & Tech Services. 3 recs still in progress | |
| Digital & Design | | | | | | | | | | | | | | |
| Risk Management | Jul-14 | Satisfactory | 9 | 2 | 22% | 7 | 78% | | | | | | | |
| Director of Economy | | | | | | | | | | | | | | |
| Growth | | | | | | | | | | | | | | |
| Bailiffs | Nov-14 | Limited | 3 | 3 | 100% | | | | | | | | COMPLETE | |
| Director of Communities | | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | | |
| Housing Rents | May-14 | Satisfactory | 2 | 1 | 50% | 1 | 50% | | | | | | | |
| Property Buy Back | Mar-14 | Satisfactory | 1 | 1 | 100% | | | | | | | | Updated provided on 5 Oct confirms this scheme is no longer going to take place therefore O/S rec no longer applicable. | |
| Wellbeing | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | |
|--------------------------------------------|--------|--------------|-----|-----|------|----|-----|----|---|----|---|-----|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Local Strategic Partnership | Apr-15 | Satisfactory | 4 | 4 | 100% | | | | | | | | | | | COMPLETE | |
| Safer Communities Partnership | Jun-14 | Satisfactory | 3 | 3 | 100% | | | | | | | | | | | COMPLETE | |
| Community Wellbeing | Mar-14 | Limited | 3 | 3 | 100% | | | | | | | | | | | COMPLETE | |
| Anti Social Behaviour Management | Jun-14 | Satisfactory | 4 | 4 | 100% | | | | | | | | | | | COMPLETE | |
| Environment | | | | | | | | | | | | | | | | | |
| Foreshore Service | Apr-14 | Satisfactory | 6 | 5 | 83% | 1 | 17% | | | | | | | | | | Over 80% complete so no further FU required. O/s rec was partly implemented. |
| Cemeteries & Churchyards | May-14 | Satisfactory | 1 | 1 | 100% | | | | | | | | | | | | COMPLETE |
| Grounds Maintenance | May-14 | Limited | 5 | 3 | 60% | | | 2 | 1 | 1 | 0 | 40% | | | | 2 recs outstanding 3.1 - GM Strategy & 3.2 - working procedures (WIP) update provided confirmed both are still in progress - procedures now due for completion by Dec 16 | P1 rec re GM Strategy will be completed as part of Parks & Open Spaces Strategy - revised completion date is now Dec 16 |
| Parks Income Management | Oct-13 | Satisfactory | 5 | 5 | 100% | | | | | | 0 | | | | | | COMPLETE |
| Probity - Crematorium Ashes Procedure | Apr-14 | Satisfactory | 6 | 6 | 100% | | | | | | | | | | | | COMPLETE |
| Director of Customer Services | | | | | | | | | | | | | | | | | |
| Revenues & Benefits | | | | | | | | | | | | | | | | | |
| Benefits | Jun-14 | Satisfactory | 3 | 2 | 67% | 1 | 33% | | | | | | | | | | Rec relates to DR plans |
| Revenues (Council Tax & NDR) | May-14 | Satisfactory | 3 | 2 | 67% | 1 | 33% | | | | | | | | | | O/s rec relates to updating procedures |
| WBC - Business Improvement District | Dec-13 | Satisfactory | 2 | 2 | 100% | | | | | | | | | | | | COMPLETE |
| CenSus NDR | Jun-14 | Satisfactory | 9 | 8 | 89% | 1 | 11% | | | | | | | | | | 89% complete - no further FU required |
| Waste & Cleansing | | | | | | | | | | | | | | | | | |
| AWCS - Vehicle Maintenance | May-14 | Satisfactory | 2 | 2 | 100% | | | | | | | | | | | | COMPLETE |
| Building Control & Land Charges | | | | | | | | | | | | | | | | | |
| Local Land Charges | Apr-14 | Satisfactory | 1 | 1 | 100% | | | | | | | | | | | | COMPLETE |
| Computer Audits | | | | | | | | | | | | | | | | | |
| Joint website - content & workflow | Nov-13 | Satisfactory | 2 | 2 | 100% | | | | | | | | | | | | Part of OS rec cannot be implemented due to functionality of T4 system - no further FU req'd. |
| Network (LAN & WAN) | Apr-15 | Limited | 10 | 4 | 40% | | | 6 | 2 | 4 | 0 | 60% | | | | | OS recs referred to new CenSus Site Manager on 8/9/16 |
| Data Centre | Nov-13 | Satisfactory | 4 | 4 | 100% | | | | | | | | | | | | COMPLETE |
| House on the Hill | Mar-14 | Satisfactory | 8 | 4 | 50% | | | 4 | 0 | 4 | 0 | 50% | | | | | OS recs referred to new CenSus SiteManager on 8/9/16 |
| | | | 156 | 110 | 71% | 30 | 19% | 16 | 3 | 12 | 1 | 10% | | | | | |

| Audit | Final Report Date | Assurance level | Total No of Recs | Number of agreed recs completed | % of recs completed | Recs carried over into | % of recs carried over | Number of recs outstanding | 1 | 2 | 3 | Other | % of recs outstanding | Comments | Comments re Outstanding Priority 1 recs |
|--------------------------------------------------------------|-------------------|-----------------|------------------|---------------------------------|---------------------|------------------------|------------------------|----------------------------|-----|-----|-----|-------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Director of Digital & Resources | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | |
| 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 | | No Follow up required | |
| Budgetary Control | Dec-14 | Satisfactory | 1 | 1 | 100% | | | | | | | | | COMPLETE | |
| General Ledger | Mar-15 | Satisfactory | 3 | | | 3 | 100% | | | | | | | All recommendations made in 2014/15 have been reiterated in 15/16 audit so none had been implemented | |
| Cashiering | May-15 | Satisfactory | 4 | 3 | 75% | 1 | 25% | | | | | | | 15/16 audit has confirmed 3 recommendations from 2014/15 audit have been completed - one (re procedures) is being reiterated in 15/16 report. | |
| Creditors | Apr-15 | Satisfactory | 2 | 1 | 50% | 1 | 50% | | | | | | | 15/16 audit confirmed P1 recommendation has been completed - one (re duplicate payment reports) is being reiterated in 15/16 report. | |
| Debtors | Feb-15 | Satisfactory | 2 | 2 | 100% | | | | | | | | | COMPLETE | |
| Insurance | Oct-14 | Satisfactory | 2 | 2 | 100% | | | | | | | | | COMPLETE | |
| Payroll | Sep-15 | Satisfactory | 5 | 2 | 40% | 3 | 60% | | | | | | | 15/16 audit has confirmed 2 recommendations from 2014/15 audit have been completed - 3 are being reiterated in 15/16 report. | |
| Treasury Management | May-15 | Satisfactory | 2 | 2 | 100% | | | | | | | | | COMPLETE | |
| Petty Cash | Jan-15 | Satisfactory | 2 | 1 | 50% | | | 1 | 0 | 1 | 0 | 0 | 50% | Update requested 13/9/16 | |
| Staff Loans | Jan-15 | Satisfactory | 3 | 3 | 100% | | | | | | | | | COMPLETE | |
| Probity audits - inventories | Aug-15 | N/A | 6 | | | | | 6 | 0 | 0 | 0 | 6 | 100% | Issues to be addressed by Chief Financial Officer during next review of Financial Regulation requirements. Update requested 13/9 | |
| Probity - cash floats | Oct-14 | N/A | 1 | 1 | 100% | | | | | | | | | COMPLETE | |
| Business Rates - Forecasting & Income Projection | Feb-15 | Satisfactory | 1 | 1 | 100% | | | | | | | | | COMPLETE | |
| Pension Scheme- local administration | Oct-14 | Full | 0 | | | | | | | | | | | No Follow up required | |
| Legal Services | | | | | | | | | | | | | | | |
| Corporate Governance | May-15 | Satisfactory | 6 | 6 | 100% | | | | | | | | | COMPLETE | |
| Business & Technical Services | | | | | | | | | | | | | | | |
| Desktop Printing & Reprographics | | | | | | | | | | | | | | | |
| Facilities Management & Security | May-15 | Satisfactory | 15 | 4 | 27% | | | 11 | 0 | 8 | 3 | 0 | 73% | Head of Bus & Tech emailed on 8/9 to request update. | |
| Health & Safety | Sep-15 | Limited | 7 | 6 | 86% | | | 1 | 1 | 0 | 0 | 0 | 14% | Update received from Corp H & S Officer confirmed 1 rec (3.4) is still outstanding. | |
| Pool Car Pilot | May-15 | Satisfactory | 5 | 5 | 100% | | | | | | | | | COMPLETE | |
| Term Maintenance Contract Management - Keith Long Electrical | Mar-16 | Limited | 8 | | | | | 8 | 6 | 2 | 0 | 0 | 100% | Met with HoB&TS to discuss recommendations- further information requested 8/9 | |
| Construction Contract - MTC Adaptations | | | | | | | | | | | | | | | |
| Land Drainage | Jul-15 | Satisfactory | 5 | 4 | 80% | 1 | 20% | | | | | | | 80% complete - no further follow up - one P2 rec had not been addressed | |
| Shoreham Centre | Mar-16 | Satisfactory | 1 | | | | | 1 | 0 | 1 | 0 | 0 | 100% | Request for further information sent to HoB&TS 8/9/16. | |
| Digital & Design | | | | | | | | | | | | | | | |
| Risk Management | Jun-15 | Satisfactory | 14 | 5 | 36% | 9 | 64% | | | | | | | Meeting held on 21/1 with CPO - remaining recs were in progress and further FU would be performed as part of 15/16 audit | |
| People | | | | | | | | | | | | | | | |
| Agency Staff Arrangements | Dec-14 | Satisfactory | 4 | 1 | 25% | | | 3 | 0 | 3 | 0 | 0 | 75% | Update confirmed P1 rec as complete. Request for further update sent on 23 May re o/s recs but no response - now referred to new Strategic Head of HR. | |
| Sickness Recording & Monitoring | | | | | | | | | | | | | | | |
| Director of Economy | | | | | | | | | | | | | | | |
| Place & Investment | | | | | | | | | | | | | | | |
| External Funding | Apr-15 | Limited | 10 | 8 | 80% | | | 2 | 0 | 0 | 2 | 0 | 20% | Update provided on 10 Sept confirmed 8 recs as completed and 2 due for completion by 30 Sept. | |

| | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------|--------|--------------|-----|-----|------|----|-----|----|----|----|---|---|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|
| Growth | | | | | | | | | | | | | | | | | | |
| MSCP Plate Recognition Barrier System - Procurement | Nov-15 | Satisfactory | 2 | | | | | 2 | 0 | 2 | 0 | 0 | 100% | Self Assessment issued 29/2 - no response. Requests for updates sent 24/5 & 8/9 | | | | |
| Capital Expenditure & Fixed Assets | N/A | N/A | | | | | | | | | | | | 14/15 audit was not finalised - 15/16 audit focussed on Fixed Assets only as this is the area where all recommendations have been made in recent audits | | | | |
| Director of Communities | | | | | | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | | | | | | |
| Housing Rents | May-15 | Satisfactory | 3 | 3 | 100% | | | | | | | | | COMPLETE | | | | |
| Housing Maintenance | Oct-14 | Satisfactory | 3 | 3 | 100% | | | | | | | | | COMPLETE | | | | |
| Void Management | Apr-15 | Limited | 9 | 9 | 100% | | | | | | | | | COMPLETE - Self Assessment response received which indicates all recommendations have been implemented. | | | | |
| Housing - Homelessness, Advice & Allocations | Jan-15 | Limited | 29 | 29 | 100% | | | | | | | | | COMPLETE | | | | |
| Wellbeing | | | | | | | | | | | | | | | | | | |
| Hackney Carriage & Private Hire | Jul-15 | Satisfactory | 4 | 4 | 100% | | | | | | | | | COMPLETE | | | | |
| Third Party Commissioning | Nov-15 | Satisfactory | 1 | 1 | 100% | | | | | | | | | COMPLETE - Commissioning Strategy from 2014 being included within new Procurement Strategy | | | | |
| Environment | | | | | | | | | | | | | | | | | | |
| Beach Huts | May-15 | Limited | 11 | 11 | 100% | | | | | | | | | COMPLETE | | | | |
| Director of Customer Services | | | | | | | | | | | | | | | | | | |
| Revenues & Benefits | | | | | | | | | | | | | | | | | | |
| WBC Benefits | Apr-15 | Satisfactory | 1 | 1 | 100% | | | | | | | | | COMPLETE | | | | |
| WBC Revenues (Council Tax & NDR) | May-15 | Satisfactory | 5 | 5 | 100% | | | | | | | | | COMPLETE | | | | |
| CenSus - Benefits | Nov-15 | Satisfactory | 4 | 3 | 75% | 1 | 25% | | | | | | | Updated provided by Benefits Manager confirmed 2 recs completed. 15/16 audit confirmed 2 further recs actioned but the P1 rec re WO authorisation was re-raised in 15/16 report | | | | |
| Customer Contact & Engagement | | | | | | | | | | | | | | | | | | |
| Complaints | Dec-14 | Limited | 7 | 6 | 86% | | | 1 | 0 | 1 | 0 | 0 | 14% | Update re outstanding rec provided on 24/5 - will be addressed by June 16 - update requested 14/9 | | | | |
| Register of Electors | Jul-15 | Satisfactory | | | | | | | | | | | | No follow up required | | | | |
| Car Parks | Oct-14 | Satisfactory | 1 | 1 | 100% | | | | | | | | | COMPLETE - the service has accepted that the 2 P1 recommendations re reconciliations could not be implemented as processes did not allow. The entire process for collecting car park income has therefore been revised instead. | | | | |
| Computer Audits | | | | | | | | | | | | | | | | | | |
| Disaster Recovery | Jul-15 | Limited | 3 | | | | | 3 | 3 | 0 | 0 | 0 | 100% | Discussed with new Site Service Delivery Manager on 8/9 - Computer Auditors currently undertaking detailed follow up work to establish extent of any progress. | | | | |
| HMS Application | Sep-15 | Satisfactory | 3 | 3 | 100% | | | | | | | | | COMPLETE | | | | |
| Data Protection & Information Governance | Mar-15 | Limited | 9 | 3 | 33% | | | 6 | | 2 | 4 | 0 | 67% | Update provided 7/6 confirmed o/s recs still in progress but moving forward. Update provided 31/8 confirmed P1 rec implemented - further updated requested 14/9 | | | | |
| Service Desk (ITIL) | Sep-15 | Limited | 2 | | | | | 2 | 1 | 1 | 0 | 0 | 100% | Updated received 31/5 - 2 os recs still in progress. Now referred to new Site Delivery Manager | | | | |
| | | | 206 | 140 | 68% | 19 | 9% | 47 | 11 | 21 | 9 | 6 | 23% | | | | | |

| Audit | Final Report Date | Assurance level | Total No of Recs | Number of agreed recs completed | % of recs completed | Recs carried over into next audit | % of recs carried over | Number of recs outstanding | 1 | 2 | 3 | % of recs outstanding | Comments | Comments re Outstanding Priority 1 recs |
|-----------------------------------------------------|-------------------|-----------------|------------------|---------------------------------|---------------------|-----------------------------------|------------------------|----------------------------|---|---|---|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Chief Executive | | | | | | | | | | | | | | |
| Corporate | | | | | | | | | | | | | | |
| Delivery of Corporate Priorities & Surf's Up Agenda | May-16 | Satisfactory | 3 | | | | | 3 | 0 | 1 | 2 | 100% | Update requested for recs 3.2 & 3.3 on 14/9. Rec 3.1 not due until Dec 16 | |
| Annual Governance Statements | N/A | N/A | | | | | | | | | | | N/A | |
| Corporate Governance | Jul-16 | Satisfactory | 1 | | | | | 1 | 0 | 1 | 0 | 100% | FOLLOW UP DUE OCT 16 | |
| Risk Management | May-16 | Satisfactory | 3 | | | | | 3 | 0 | 2 | 1 | 100% | Update requested for recs ON 14/9 | |
| Project Management | | | | | | | | | | | | | | |
| New Ways of Working implementation | | | | | | | | | | | | | | |
| Use of Consultants | Jun-16 | Limited | 11 | | | | | 11 | 5 | 6 | 0 | 100% | All recommendations due by 31 Dec 16 - follow up notifications enabled to allow for automatic reminders when rec is due | |
| Communications | | | | | | | | | | | | | | |
| Communications | Mar-16 | Limited | 8 | | | | | 8 | 0 | 8 | 0 | 100% | Update requested 14/9 | |
| Director for Economy | | | | | | | | | | | | | | |
| Culture | | | | | | | | | | | | | | |
| Venues | | | | | | | | | | | | | | |
| Place & Investment | | | | | | | | | | | | | | |
| Growth | | | | | | | | | | | | | | |
| Fixed Assets | | | | | | | | | | | | | | |
| Planning Services | Sep-15 | Satisfactory | 2 | 2 | 100% | | | 2 | 0 | 2 | 0 | 100% | COMPLETE | |
| Local Development Framework | Aug-16 | Satisfactory | 2 | | | | | 2 | 0 | 2 | 0 | 100% | FOLLOW DUE NOV 16 | |
| Community Infrastructure Levy | May-16 | Satisfactory | 3 | 1 | 33% | | | 2 | 0 | 2 | 0 | 67% | Update requested 14/9 | |
| Director for Communities | | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | | |
| Housing Rents | Jun-16 | Satisfactory | 4 | 2 | 50% | | | 2 | 0 | 2 | 0 | 50% | Update provided on 29/7 confirmed 1 rec completed - P1 rec confirmed as actioned 14/9. request for update sent 14/9 re 2 outstanding recs. | |
| Adur Building Services DSO | Mar-16 | Limited | 15 | 13 | 87% | | | 2 | 0 | 2 | 0 | 13% | Update requested 14/9 re 2 os recs | |
| Wellbeing | | | | | | | | | | | | | | |
| Public Health | Aug-16 | Satisfactory | 5 | | | | | 5 | 0 | 4 | 1 | 100% | FOLLOW UP DUE NOV 16 | |
| Empty Property Management | Jul-16 | Satisfactory | 4 | | | | | 4 | 0 | 3 | 1 | 100% | follow up not due until Nov 16 but update requested 14/9 re 3 recs | |
| Environment | | | | | | | | | | | | | | |
| Dog Control | | | | | | | | | | | | | | |
| Director for Customer Services | | | | | | | | | | | | | | |
| Revenues & Benefits | | | | | | | | | | | | | | |
| WBC Benefits | Jun-16 | Satisfactory | 3 | | | | | 3 | 1 | 1 | 1 | 100% | FOLLOW UP DUE OCT 16 - all recs relate to finance processes - update requested 14/9 | |
| WBC Revenues (Council Tax & NDR) | | | | | | | | | | | | | | |
| CenSus - Council Tax | Mar-16 | Satisfactory | 4 | 2 | 50% | | | 2 | 0 | 1 | 1 | 50% | 1 rec confirmed as complete - request for update sent 14/9 | |
| Waste & Cleansing | | | | | | | | | | | | | | |
| AWCS | Oct-15 | Satisfactory | 1 | | | | | 1 | 0 | 1 | 0 | 100% | update provided 25/5 rec in progress - further update requested 14/9 | |
| Fixed Penalty Notices | | | | | | | | | | | | | | |
| Customer Contact & Engagement | | | | | | | | | | | | | | |
| Customer Services | | | | | | | | | | | | | | |
| Electoral Services | Aug-16 | Limited | 14 | | | | | 14 | 3 | 8 | 3 | 100% | FOLLOW UP DUE NOV 16 | |
| On Street Parking enforcement | | | | | | | | | | | | | | |
| Building Control & Land Charges | | | | | | | | | | | | | | |
| Building Control | Nov-15 | Satisfactory | 5 | 1 | 20% | | | 4 | 0 | 2 | 2 | 80% | Request for update sent 24 May & reminder 14/9 | |
| Director of Digital & Resources | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | |
| General Ledger | Jun-16 | Satisfactory | 5 | | | | | 5 | 0 | 4 | 1 | 100% | Recs not due for implementation until Apr 17 | |

| | | | | | | | | | | | | | |
|-----------------------------------------------|--------|--------------|-----|----|-----|---|----|-----|----|----|----|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cashiering | Aug-16 | Satisfactory | 2 | | | | | 2 | 0 | 2 | 0 | 100% | FOLLOW UP DUE NOV 16 |
| Creditors | Jul-16 | Satisfactory | 2 | | | | | 2 | 0 | 1 | 1 | 100% | FOLLOW UP DUE OCT 16 |
| Debtors | Apr-16 | Satisfactory | 2 | | | | | 2 | 0 | 2 | 0 | 100% | Request for update sent 14/9 |
| Payroll | Apr-16 | Satisfactory | 4 | | | | | 4 | 0 | 3 | 1 | 100% | Request for update sent 14/9 |
| Corporate Fraud Management | May-16 | Satisfactory | 2 | | | | | 2 | 0 | 2 | 0 | 100% | Request for update sent 14/9 |
| Treasury Management | | | | | | | | | | | | | |
| Legal | | | | | | | | | | | | | |
| Freedom of Information | Nov-15 | Limited | 5 | 2 | 40% | | | 3 | 1 | 2 | 0 | 60% | Update provided 6/6 - 3 recs OS - update sought from D Briggs |
| Design & Digital | | | | | | | | | | | | | |
| Performance Management | Oct-15 | Satisfactory | 5 | | | | | 5 | 1 | 3 | 1 | 100% | Request for update sent 24 May & 14/9 |
| Delivery of Digital Strategy | | | | | | | | | | | | | |
| Business & Technical Services | | | | | | | | | | | | | |
| Decent Homes - report from 14/15 fact funding | Mar-16 | Nil | 28 | 20 | 71% | | | 8 | 0 | 8 | 0 | 29% | Recommendations being used as checklist for new contract being let from 1 June - Based on report top JGC 7 June al; P1 recs confosered as complete - awaiting update re |
| Computer Audits | | | | | | | | | | | | | |
| IT Resilience | | | | | | | | | | | | | |
| Public Services Network | Sep-15 | Satisfactory | 3 | | | | | 3 | 0 | 3 | 0 | 100% | Update provided 31/5 - all 3 still outstanding but work is in progress - referred to new Site Delivery Manager on 8/9 for update |
| Cloud Computing | | | | | | | | | | | | | |
| Google Mail post implementation review | | | | | | | | | | | | | |
| | | | 146 | 43 | 29% | 0 | 0% | 103 | 11 | 76 | 16 | 71% | |