



WALSALL COUNCIL

INTERNAL AUDIT PROGRESS REPORT

Audit Committee – 23rd September 2019

Status of our reports

This report ("Report") was prepared by Mazars LLP at the request of Walsall Council and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of Walsall Council and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix 5 of this report for further information about responsibilities, limitations and confidentiality.

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Introduction

This progress report to the Audit Committee covers the work carried out since the last audit committee by Mazars LLP.

Appendix 1 outlines progress to date against the 2019/20 Internal Audit Plan.

Background

The purpose of the internal audit plan is to identify the work required to achieve a reasonable level of assurance to be provided by Mazars LLP in compliance with the Code of Practice for Internal Audit.

The fundamental role of Internal Audit is to provide senior management and Members with independent assurance on the adequacy, effectiveness and efficiency of the system of internal control, and to report major weaknesses together with recommendations for improvement. This role is fulfilled by carrying out appropriate audit work, normally in accordance with a strategic plan and an annual operational plan, as approved by the Chief Finance Officer and the Audit Committee.

As internal audit is a major source of assurance that the Council is effectively managing the principal risks to the achievement of its corporate objectives, a key rationale for the development of the internal audit plan was the Council's own Strategic and Directorate Risk Registers and how the internal audit plan can provide this assurance.

Progress to Date

Progress against the 2019/20 Internal Audit Plan is shown in Appendix 1.

We have issued the following 2019/20 Draft reports since the last meeting of the Audit Committee:

- Walsall Wood Primary School
- Leamore Primary School
- New Art Gallery

We have issued the following 2019/20 Final reports since the last meeting of the Audit Committee:

- Sunshine Infant & Nursery School (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)
- Little Bloxwich CE Primary School (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)
- St Mary's the Mount Catholic Primary School (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)
- Carbon Reduction Commitment Energy Efficiency Scheme (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)

Progress to Date Follow-up of Recommendations

2016/17, 2017/18, 2018/19, 2019/20

The table below highlights the number of recommendations raised in the final audit reports for 2016/17, 2017/18, 2018/19 and 2019/20. It should be noted that progress in implementing recommendations raised is due for follow up as part of the 2019/20 audit plan, and summary of findings to date is shown in the table below:

Year	Total Recommendations	Implemented and no longer relevant	%	Implemented, no longer relevant or partly implemented	%
2016/17	418	415	99%	415	99%
2017/18	375	353	94%	357	95%
2018/19	333	248	75%	259	78%
2019/20	63	44	70%	45	71%

The table below highlights the number of outstanding high priority actions:





Year	Partly Implemented	Not Implemented	Not Yet Due	Superceded
2017/18		1		
2018/19	3	4	5	
2019/20				

Appendix 4 provides details of outstanding high priority actions and a summary of the status of all 2016/17, 2017/18, 2018/19 and 2019/20 recommendations where the proposed implementation date was at or before 31st August 2019.

Definition of Assurance & Priorities

Audit assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used:

Level	Symbol	Adequacy of system design	Effectiveness of operating controls
Good		There is a sound system of internal control designed to achieve the system objectives.	The controls are being consistently applied.
Substantial		Whilst there is a basically sound system of internal control design, there are weaknesses in design which may place some of the system objectives at risk.	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited		Weaknesses in the system of internal control design are such as to put the system objectives at risk.	The level of non-compliance puts the system objectives at risk.
Nil		Control is generally weak leaving the system open to significant error or abuse.	Significant non-compliance with basic controls leaves the system open to error or abuse.

The assessment gradings provided here are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Good' does not imply that there are no risks to the stated control objectives.

Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Level	Definition
Priority 1	Recommendations which are fundamental to the system and upon which the organisation should take immediate action.
Priority 2	Recommendations which, although not fundamental to the system, provide scope for improvements to be made.
Priority 3	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.

Priority 1 Recommendations

No Priority 1 recommendations have been raised in the final reports issued since the last Audit Committee meeting.

Appendix 1 – Status of Audit Work 2019/20

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
Core Financial Systems	Housing Benefit and Local Council Tax Support	<ul style="list-style-type: none"> • Policies, Procedures & Legislation • Administration & Assessment of New Claims • Local Housing Allowance • Reviews • Backdated Benefits / Discretionary Payments • Payments & Reconciliations • Cancellations, Overpayments & Recovery Action • Fraud Management • Impact Planning for Universal Credits 	12	0.5	Q3	ToR Issued						
	Accounts Payable	<ul style="list-style-type: none"> • Policies, Procedures & Legislation • Creditor Transactions & Records • Standing Data Amendments • Purchase Order Processing • Goods Receipting • Invoice Processing • Payments Processing • Procurement Cards • Management Reporting 	14	0.5	Q3	ToR Issued						
	Accounts Receivable	<ul style="list-style-type: none"> • Policies, Procedures & Legislation • Debtor Transactions & Records • Standing Data Amendments • Raising Invoices/Bills • Collection • Refunds • Debt Recovery & Enforcement • Management Reporting 	14	0.5	Q3	ToR Issued						
	Treasury Management	<ul style="list-style-type: none"> • Regulatory, Organisational & Management Requirement 	10	0.5	Q3	ToR Issued						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
		<ul style="list-style-type: none"> Treasury Transactions & Records Cash Flow Forecasting Investments Borrowing Financial & Performance Management Reporting Fraud Prevention 										
Core Financial Systems Total			22	2								
Operational Risks	Resources and Transformation											
	Apprenticeships	<ul style="list-style-type: none"> Policies, Procedures & Legislation Appointment of Apprentices Maximisation of Take-Up Procurement of Training Providers Retention of Apprentices Apprenticeship Levy Funding 	10	8	Q2	Work Ongoing						
	Community Safety	<ul style="list-style-type: none"> Policies, Procedures & Legislation Community Safety Plan Governance Collaborative Working Funding / Budget Monitoring 	7	4	Q2	Work Ongoing						
	CRC Energy Efficiency Scheme	Annual audit and sign off	10	10	Q1	Fina Report Issued	Substantial	Substantial			1	
	Homelessness	<ul style="list-style-type: none"> Policies, Procedures & Legislation Homelessness Strategy Identification of those at risk of Homelessness Prevention of Homelessness Relief of Homelessness Management Information 	15	0.5	Q3	TOR Issued						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
Economy & Environment												
	New Art Gallery	<ul style="list-style-type: none">• Policies, Procedures & Legislation• Promotional Activities• Budget Monitoring• Income & Grant Management• Procurement• Payroll• Asset Management	10	9	Q2	Draft Report issued						
	Saddler's Centre Management	<ul style="list-style-type: none">• Policies, Procedures & Legislation• Contract with the Enhanced Management Agent• Marketing• Fees and Charges• Contract Monitoring• Facilities Management• Budget Monitoring	10	0.5	Q2	TOR Issued						
Children's Services												
	Children's Social Care Caseloads	<ul style="list-style-type: none">• Policies, Procedures & Legislation• Monitoring of Caseloads• Allocation of Cases• Recruitment & Retention• Management Information	12	3	Q2	Work Ongoing						
	National Funding Formula	<ul style="list-style-type: none">• Policies, Procedures & Legislation• Allocation of Funding• Transition to National Funding Formula	10	0.5	Q2	TOR Issued						
	Schools Capital Programme	<ul style="list-style-type: none">• Policies, Procedures & Legislation• Assessment of Pupil Numbers• Governance Arrangements• Project Initiation• Monitoring• End of Project Evaluation• Expenditure	10	0.5	Q3	TOR Issued						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
		<ul style="list-style-type: none"> Grant Funding / Budget Monitoring 										
Operational Risks Total			74	36								
Strategic Risks	Walsall Proud Programme	Covering adequacy and effectiveness of controls in place over transformation projects	40		Q1-Q4							
	Supplier Resilience	<ul style="list-style-type: none"> Policies, Procedures & Legislation Supplier Set Up, Approval & Due Diligence Supplier Resilience Contract Monitoring and Compliance Contract Exit Arrangements Management Information 	15	2	Q2	Work Ongoing						
Strategic Risks Total			55	2								
Governance, Fraud & other Assurance Methods	Counter Fraud	Internal Audit will work with the Council in the development of fraud risk, the provision of fraud awareness training, pro-active fraud exercises and reactive investigations.	30	10	Q1-Q4							National Fraud Initiative data matching exercise. Attendance at the Midland Fraud Group. Policies Review / E-learning / Fraud Risk Register
	Governance and Risk Management	The use of CRSA to provide assurance that managers understand their requirements and take ownership of their responsibilities. Risk Management Workshops for staff and Members. Review of individual risks registers as agreed with management.	40	9	Q1-Q4							

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
	Assurance Mapping	Mapping assurances against risks across the Council and identifying assurance gaps.	20		Q1-Q4							
Governance, Fraud & other Assurance Methods			90	19								
Other	Follow-up of Recommendations	Follow-up of all priority 1 and 2 recommendations made in final reports issued.	30	10	Q1-Q4							See detail on page 17
	Management and Planning	Including attendance at Audit Committee	70	15	Q1-Q4							
Other total			100	25								
Schools	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend		120	51.25	Q1-Q3							
Schools Total			120	51.25								
Plan Total			461	135.25								

School Audits

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
Schools	Alumwell Infant School		5	5	Q1	Final Report Issued (Jun 2019)	Substantial	Substantial	-	3	6	
	Blakenall Heath Junior School		5	5	Q1	Final Report Issued (Jun 2019)	Substantial	Substantial	-	5	6	
	Moorcroft Wood Primary School		5	5	Q1	Final Report Issued (Jun 2019)	Substantial	Substantial	-	4	3	
	Christ Church CE Primary School		5	5	Q1	Final Report Issued (Jun 2019)	Substantial	Substantial	-	5	5	
	Sunshine Infant School		5	5	Q1	Final Report Issued (Jul 2019)	Substantial	Substantial	-	2	5	
	Little Bloxwich CE Primary School		5	5	Q1	Final Report Issued (Jul 2019)	Substantial	Substantial	-	4	4	
	St Thomas of Canterbury Catholic Primary School		5	0.25	Q3	TOR Issued						
	Walsall Wood Primary School		5	4	Q1	Draft Report Issued						
	St Mary's the Mount Catholic Primary School		5	5	Q1	Final Report Issued (Jul 2019)	Substantial	Substantial	-	4	6	
	Leamore Primary		5	4	Q2	Draft Report Issued						
	Elmore Green		5	0.25	Q2	TOR Issued						
	Meadow View Primary		5	0.25	Q2	TOR Issued						
	Barcroft Primary		5	0.25	Q2	TOR Issued						
	Kings Hill Primary		5	0.25	Q2	TOR Issued						
	New Invention Infants		5	0.25	Q2	TOR Issued						
	Radleys Primary		5	0.25	Q3	TOR Issued						
	Manor Primary		5	0.25	Q3	TOR Issued						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
	St Giles Primary		5	0.25	Q3	TOR Issued						
	Holy Trinity Primary		5	0.25	Q3	TOR Issued						
	Whitehall Infants		5	0.25	Q3	TOR Issued						
	St Patricks Primary		5	0.25	Q3	TOR Issued						
	Admin Time inc SFVS		15	5								
Schools total			120	51.25			TOR Issued					

Appendix 2 – Summary of Final Reports

Audit	Opinion		Main Findings
	Evaluation	Testing	
Sunshine Infant & Nursery School	Substantial	Substantial	<ul style="list-style-type: none"> Income is banked at the end of each term, this has resulted in cash held exceeding the safe insurance limit of £3,000. Monthly school fund bank reconciliations are not checked by the Head Teacher.
Little Bloxwich CE Primary School	Substantial	Substantial	<ul style="list-style-type: none"> DBS certificates of three governors had not been renewed in accordance with required timescales. In one case, an invoice had not been authorised for payment. A check is not made to ensure that the correct amount of income has been banked. One timesheet examined had not been approved by an appropriately authorised member of staff. The inventory is not up to date. A memory stick held at the School is not encrypted.
St Mary's the Mount Catholic School	Substantial	Substantial	<ul style="list-style-type: none"> Invoices are input and validated on Oracle by the same officer. There are no set fees for the hire of the hall. Evidence to support payments from the extended activities bank account is not always held on file. The Office Manager submits the monthly overtime spreadsheet to payroll services, which occasionally includes her own claim.
Carbon Reduction Commitment Energy Efficiency Scheme	Substantial	Substantial	<ul style="list-style-type: none"> The closure of the CRC scheme to be followed in accordance to the guidance provided by the environment agency.

Appendix 3 – Summary of Unplanned/Irregularity Reports

No unplanned or irregularity reports have been issued since the last meeting of the Audit Committee.

Appendix 4 - Follow-up of Recommendations 2016/17, 2017/18, 2018/19 and 2019/20

Follow-up audits have been undertaken in accordance with the 2017/18 audit plan. The objective was to confirm the extent to which the recommendations made in 2016/17 and 2017/18 internal audit final reports have been implemented.

Outstanding and Partly Implemented High Priority Recommendations from 2016/17, 2017/18, 2018/19, 2019/20

Audit/Report Date	Assurance	Recommendations	Management Response	Responsibility and Due Date	Update Position
Market Management April 2018	Limited / Substantial	It should be ensured that: <ul style="list-style-type: none"> • There is quality contract monitoring of domiciliary care providers. • The quality monitoring tool used for residential care providers is utilised for other care providers. • Service reviews of non-residential care providers are undertaken on a regular basis. 	<p>There is no dedicated resource for quality monitoring within ASC and the function of our corporate team is limited to contract compliance.</p> <p>ASC has tried to address the gap for Older People Residential Care homes by incorporating the task into the Commissioning Officers role with the intention of rolling out the learning across all client groups and accommodation types. With competing priorities, this ambition has not been achieved. In recognition of the gap ASC hosted the Quality Summit bringing together key stakeholders with collective responsibility for the quality of all care provision in Walsall.</p> <p>Sub groups have been established and scoping work continues with recognition of the areas covered in this report. It is likely the Council will need to find additional investment to effectively manage providers to deliver good quality care in Walsall.</p>	<p>Head of Service – Integrated Commissioning / Lead Commissioner / Lead Commissioner</p> <p>December 2018</p> <p>Revised September 2019</p>	<p>Not implemented</p> <p>Work is outstanding due to vacant posts and staff long term absences (maternity and illness).</p> <p>The business case for a quality team will be presented to JNCC during quarter one with the aim of staff in place by the end of quarter two.</p>

Audit/Report Date	Assurance	Recommendations	Management Response	Responsibility and Due Date	Update Position
Licensing November 2018	Limited / Limited	<p>Verification of the Right to Work in the UK should be undertaken in accordance with statutory requirements as part of the application process. Evidence of Rights to Work verification and checks should be documented and retained.</p> <p>Consideration should be given to strengthening Right to Work checks for other licenses.</p> <p>The Licensing webpage on the Council website should be updated to clearly notify applicants that Right to Work checks will be carried out as part of the application process for specific licences.</p>	<p>We agree with the recommendation and will research the statutory requirements for each type of license.</p> <p>We will also check with our Neighbouring Authorities Working Group and the Institute of Licensing to identify any good practice they may use to resolve this issue.</p>	<p>Regulatory Services Manager December 2018 Revised June 2019</p>	<p>Not implemented</p> <p>This remains under review. Queries were raised with the NAWG as to other Councils approaches. There was some variation in response base on RTW checks that are required by licensing law, RTW checks that are not required by Licensing law and RTW checks that could be considered on a local policy level. Further work will be carried out on this matter and verified through Legal Services and the Licensing and Safety Committee most likely in the next municipal year.</p>
		<p>A full review of the data set held by the Licensing and enforcement teams should be completed to identify:</p> <ul style="list-style-type: none"> • information and data held in excess to requirements; • duplication of information available in other records; and • outside of the Council's document retention guidelines. 	<p>We agree with the recommendation.</p> <p>The ease with which information/data can be cleansed from the system will vary depending on the nature of the license and how the information is recorded. Initial detection of this will give us a better idea of how quickly/easily this can be done.</p> <p>There has been a lot of cleansing of M3 in the last 2 years but primarily around enforcement worksheets and consultations not specifically</p>	<p>Regulatory Services Manager December 2018 Revised June 2019</p>	<p>Partially implemented</p> <p>A large amount of records have been disposed of through the councils confidential waste contract recently. A new starter is currently assisting with work to rationalise records in Licensing but the whole process may take longer than anticipated due to the volume and variety of records.</p>

Audit/Report Date	Assurance	Recommendations	Management Response	Responsibility and Due Date	Update Position
			licences.		
Purchase Cards (Money, Home, Job) March 2019	Limited / Substantial	<p>Policies and procedures on the following should be provided for officers to give clear guidance on what is considered appropriate:</p> <ul style="list-style-type: none"> How to make initial contact with those who require the support services the Council provides The processes to follow when first contact is made What is considered appropriate in spend on services, with a requirement to obtain management authorisation over and above the guideline amounts. 	<p>Management to create a procedure for officers to follow post restructure for appropriate use of P-cards</p> <p>The procedure will run alongside the Walsall crisis support scheme document, which will be updated to reflect the new Universal Credit roll out.</p> <p>Note hotels are now paid via invoice and a 10% discount has been negotiated with Britannia Hotels our biggest local provider.</p>	<p>Housing & Welfare Benefits Leads</p> <p>July 2019</p>	Not yet due for implementation
New Leaf Inclusion Centre February 2019	Limited / Limited	Members of the Management Committee should be requested to provide evidence of their holding an Enhanced DBS certificate as a priority. Details should then be recorded on the single central record.	Process for obtaining DBS for Management Committee is underway. Some members already hold Walsall DBS clearance.	Interim Head Teacher March 2019	Partly Implemented This has been completed. New board member was voted in on 24 th June and the DBS process is being commenced.
The Jane Lane School March 2019	n/a	<p>It should be ensured that:</p> <ul style="list-style-type: none"> The relevant governors are requested to provide evidence of their holding 	Governing body has been disbanded and Interim Executive Board is in place from 6 th Feb. DBS checks are currently being carried out by School	School Business Manager and IEB April 2019	Follow up audit to be undertaken September 2019

Audit/Report Date	Assurance	Recommendations	Management Response	Responsibility and Due Date	Update Position
		<p>an Enhanced DBS certificate as a priority.</p> <ul style="list-style-type: none"> The single central record is updated as soon as DBS documentation is provided. DBS expiry dates are monitored to ensure renewals are obtained promptly. 	Business Manager.		
		A school development plan should be produced and submitted to the governing body for approval. It should be monitored to ensure all priorities are addressed.	Interim Head Teacher and Senior Management Team are currently working on a new development plan.	Interim Head Teacher, SMT & IEB May 2019	Follow up audit to be undertaken September 2019
		<p>It should be ensured that:</p> <ul style="list-style-type: none"> Funding is applied for promptly and in accordance with specified requirements. Applications for the remaining pupils are submitted as soon as possible. 	<p>The Deputy Head Teacher has already submitted some banding appeals to the local authority. More work on banding appeals are to be submitted to the LA.</p> <p>The interim Head Teacher is working with SMT and the IEB to identify further band change requirements and / or placement change as identified.</p>	Interim Head Teacher, SMT & IEB May 2019	Follow up audit to be undertaken September 2019
Residential & Nursing Care April 2019	Limited / Limited	It should be ensured that permanent arrangements for residential and nursing contracts are put in place. The tendering exercise should be undertaken in accordance	There is no evidence to suggest a lack of due diligence checks when awarding transitional contract or that value for money is not achieved as placements are funded within the Councils 'usual rates' agreed each	Commissioning Lead September 2019	Not yet due for implementation

Audit/Report Date	Assurance	Recommendations	Management Response	Responsibility and Due Date	Update Position
		with Public Contract Regulations 2015 and the Council's Contract Rules.	<p>year as part of the budget setting process. Rates would only be higher by individual negotiation as a result of an assessed care need or as a result of market capacity.</p> <p>The historical joint commissioning arrangement between Walsall Council and Walsall Clinical Commissioning Group are currently under review and until a decision is reached a procurement exercise will not commence.</p>		
		<p>A review of the backlog of financial assessments should be undertaken and resources made available to ensure that are undertaken immediately.</p> <p>Financial assessments should then be undertaken promptly.</p> <p>The notification issued to service users should be condensed into a shorter version.</p>	<p>A review of 237 cases including the 12 cases identified will be undertaken and resources / relevant solutions will be put in place.</p> <p>A solution is now in place for the lengthy financial assessment document.</p>	<p>Finance Admin Officer – Residential and CBC</p> <p>August 2019</p> <p>Complete</p>	Not yet due for implementation
		The unallocated cases should be allocated and reviewed as a matter of urgency to ensure the correct payments are made.	Temporary resource to be arranged to help clear the legacy cases.	<p>Income Team Manager</p> <p>August 2019</p>	Not yet due for implementation
		It should be ensured that:	Temporary resources to be arranged to help clear backlogs and ensure statements and invoices are	<p>Income Team Manager</p>	Not yet due for implementation

Audit/Report Date	Assurance	Recommendations	Management Response	Responsibility and Due Date	Update Position
		<ul style="list-style-type: none"> Statement of accounts are produced promptly. The backlog of cases should be reviewed and the deferred payment applications processed as a matter of urgency. Requests for legal charges to be placed on properties should be monitored and chased where necessary. Sundry debtor invoices should be raised promptly. 	<p>produced promptly.</p> <p>Process to be implemented to review and monitor cases passed to Legal.</p>	August 2019	

Summary of Recommendations Raised and Follow Up Status - 2016/17

Audit/Reportk Date	Assurance Level	Raised	Implemented	Partly Implemented			Outstanding			No longer relevant	Original Due Date	Revised Due Date	Not yet due
				1	2	3	1	2	3				
Facilities Management January 2017	Limited / Limited	15	12					3		-	June 2017	Oct 2019	
		15	12					3			-	-	

* See 'Outstanding and Partly Implemented High Priority Recommendations from 2016/17, 2017/18, 2018/19 and 2019/20' table at the start of appendix 4 for priority 1 recommendations updated position.

Summary of Recommendations Raised and Follow Up Status - 2017/18

Audit/Report Date	Assurance Level	Raised	Implemented	Partly Implemented			Outstanding			No longer relevant	Original Due Date	Revised Due Date	Not yet due
				1	2	3	1	2	3				
RIPA April 2018	Substantial / Substantial	10	3					7		-	Sep 2018	-	No response to follow up
Adult Social Care Market Management April 2018	Limited / Substantial	7	3		2		1	1		-	Dec 2018	Sep 2019	-
Domiciliary Care June 2018	Limited / Limited	13	9					4		-	Apr 2019	Sep 2019	-
Controlling Migration Fund August 2018	Substantial / Substantial	7	6					1			Aug 2018	Dec 2018	No response to follow up
Delays in Transfer of Care October 2018	Substantial / Substantial	9	7		1			1			Jan 2019	Dec 2019	-
Streamlining of Services (Re-design of LibraryService) March 2018	Substantial / Substantial	4	-		1						Oct 2019		3
		50	28	-	4	-	1	14	-	-	-	-	3

* See 'Outstanding and Partly Implemented High Priority Recommendations from 2016/17, 2017/18, 2018/19 and 2019/20' table at the start of appendix 4 for priority 1 recommendations updated position.

Summary of Recommendations Raised and Follow Up Status - 2018/19

Audit/Report Date	Assurance Level	Raised	Implemented	Partly Implemented			Outstanding			No longer relevant	Original Due Date	Revised Due Date	Not yet due
				1	2	3	1	2	3				
School Governance August 2018	Limited / Substantial	7	6		1						Dec 2018	Dec 2019	-
IR35 Compliance October 2018	Substantial / Limited	9	9								Jan 2019	Jun 2019	
Crisis Support Scheme October 2018	Substantial / Limited	5	3					2			Dec 2018	Sep 2019	
Licensing November 2018	Limited / Limited	11	5	1			1				Mar 2020	-	4
Housing Benefit & Council Tax Reduction November 2018	Substantial / Substantial	7	6					1			Jun 2019	Jan 2020	
Millfield Primary School October 2018	Limited / Limited	17	16		1						Nov 2018	Sep 2019	
New Leaf Inclusion Centre February 2019	Limited / Limited	18	14	1	2			1			Dec 2019	-	
Shepwell Centre January 2019	Substantial / Substantial	8	7		1						Feb 2019	Sep 2019	-

Audit/Report Date	Assurance Level	Raised	Implemented	Partly Implemented			Outstanding			No longer relevant	Original Due Date	Revised Due Date	Not yet due
				1	2	3	1	2	3				
Planning February 2019	Substantial / Substantial	9	6								Sep 2019	-	3
Purchase Cards (Money Home Job) March 2019	Limited / Substantial	4	3								Jul 2019	Sep 2019	1
Follow Up of ICO Recommendations relating to Subject Access Requests March 2019	n/a	4	3		1						Jul 2019	Dec 2019	
The Jane Lane School March 2019	n/a	21	17		4						Jul 2019		
Corporate Review of Agency Staff April 2019	Substantial / Substantial	3	1					2			Jun 2019*		*No response to follow up request
Residential & Nursing Care April 2019	Limited / Limited	13	2		1						Mar 2020		10
Integrated Health & Social Care	Substantial / Substantial	2	1					1			Jul 2019*		*No response to follow up request
Communication & Staff Engagement	Substantial / Substantial	3	1								Dec 2019		2

Audit/Report Date	Assurance Level	Raised	Implemented	Partly Implemented			Outstanding			No longer relevant	Original Due Date	Revised Due Date	Not yet due
				1	2	3	1	2	3				
June 2019													
Payroll & Pensions Administration	Substantial / Substantial	7	3		1						Nov 2019		3
May 2019													
Performance Management Framework	Substantial / Limited	5	1					4			Jul 2019*		*No response to follow up request
June 2019													
ICT Business Continuity	Limited / Limited	4	1								Sep 2020		3
June 2019													
Procurement	Substantial / Limited	11									Apr 2020		11
June 2019													
Transition to Education, Health & Care Plans	Substantial / Substantial	5	2								Jan 2020		3
July 2019													
Workforce Plans	Substantial / Substantial	4	2								Dec 2019		2
June 2019													
Commissioning of Placements (LAC and SEND)	Limited / Substantial	9	1								Sep 2019		8
		186	110	2	12		1	21					50

Summary of Recommendations Raised and Follow Up Status - 2019/20

Audit/Report Date	Assurance Level	Raised	Implemented	Partly Implemented			Outstanding			No longer relevant	Original Due Date	Revised Due Date	Not yet due
				1	2	3	1	2	3				
Alumwell Infant School June 2019	Substantial / Substantial	9	8								Sep 2019		1
Blakenall Heath Junior School June 2019	Substantial / Substantial	11	6								Aug 2019		5
Moorcroft Wood Primary School June 2019	Substantial / Substantial	7	5								Dec 2019		2
Christ Church CE Primary School June 2019	Substantial / Substantial	10	9								Sep 2019		1
Sunshine Infant & Nursery School July 2019	Substantial / Substantial	7	5					2			Jul 2019*		*No response to follow up request
Little Bloxwich CE Primary School July 2019	Substantial / Substantial	8	4								Sep 2019		4
St Mary's the Mount Catholic Primary School	Substantial / Substantial	10	6		1						Sep 2019		3

Audit/Report Date	Assurance Level	Raised	Implemented	Partly Implemented			Outstanding			No longer relevant	Original Due Date	Revised Due Date	Not yet due
				1	2	3	1	2	3				
July 2019													
		62	43		1			2					16

Appendix 5 – Statement of Responsibility

We take responsibility to Walsall Council for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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