



WALSALL COUNCIL

INTERNAL AUDIT PROGRESS REPORT

Audit Committee – 18th February 2020

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:

- Children's Social Care Caseloads
- National Funding Formula
- Saddlers Centre Management
- School Capital Programme

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

- Apprenticeships (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)
- Treasury Management (Evaluation assurance: **Good**. Testing assurance **Good**)
- Housing Benefit & Local Taxation Support (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)
- New Invention Infant School (Evaluation assurance: **Limited**. Testing assurance **Substantial**)
- Kings Hill Primary School (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)
- Radleys Primary School (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)
- Manor Primary School (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)

- St Giles Church of England Primary School (Evaluation assurance: **Good**. Testing assurance **Good**)
- Whitehall Junior Community School (Evaluation assurance: **Substantial**. Testing assurance **Substantial**)
- St Thomas of Canterbury Catholic Primary School (Evaluation assurance: **Limited**. Testing assurance **Limited**)
- Holy Trinity Catholic Primary School (Evaluation assurance: **Limited**. Testing assurance **Limited**)
- St Patricks Catholic Primary School (Evaluation assurance: **Substantial**. Testing assurance **Limited**)

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	357	95%	362	97%
2018/19	329	287	88%	297	90%
2019/20	188	162	86%	165	88%





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	4		6	
2019/20			4	

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

Three Priority 1 recommendations have been raised in the final reports issued since the last Audit Committee meeting.

These are included in a separate agenda item.

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	12	Q3	Final Report Issued (Nov 2019)	Substantial	Substantial	0	1	1	
	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	8	Q3	Work in Progress						
	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	8	Q3	Work in Progress						
	Main Accounting	<ul style="list-style-type: none"> • Regulatory, Organisational & Management Requirements 	14	8	Q4	Work in Progress						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
		<ul style="list-style-type: none"> Accounting Transactions & Manual Adjustments Year-end Procedures Financial & Performance Management Reporting Reconciliations Systems Security 										
	Budgetary Control	<ul style="list-style-type: none"> Regulatory, Organisational & Management Requirements Budget Setting Budget Upload Budget Monitoring Alterations and Virements Budget Savings, Savings Delivery Monitoring & Financial Risk 	10	3	Q4	Work in Progress						
	Council Tax / NNDR	<ul style="list-style-type: none"> Policies, Procedures & Legislation Reconciliations Transactions and Records Discounts, Exemptions, Allowances & Premiums Billing Collection & Refunds Recovery & Enforcement Suspense Account Write-Off Management of Collection Rates Fraud related Controls Business Rates Retention Pilot Scheme 	16	5	Q4	Work in Progress						
	Payroll & Pensions Administration	<ul style="list-style-type: none"> Regulatory, Organisational & Management Requirement Payroll & Pensions Transactions and Records Starters Leavers Variations & Adjustments to Pay Deductions Payments Reconciliations 	10	2	Q4	Work in Progress						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
	Treasury Management	<ul style="list-style-type: none">Regulatory, Organisational & Management RequirementTreasury Transactions & RecordsCash Flow ForecastingInvestmentsBorrowingFinancial & Performance Management ReportingFraud Prevention	10	10	Q3	Final Report Issued (Jan 2020)	Good	Good	0	0	0	
Core Financial Systems Total			100	56								
Operational Risks	Resources and Transformation											
	Apprenticeships	<ul style="list-style-type: none">Policies, Procedures & LegislationAppointment of ApprenticesMaximisation of Take-UpProcurement of Training ProvidersRetention of ApprenticesApprenticeship Levy Funding	10	10	Q2	Final Report Issued (Dec 2019)	Substantial	Substantial	0	3	1	
	Community Safety	<ul style="list-style-type: none">Policies, Procedures & LegislationCommunity Safety PlanGovernanceCollaborative WorkingFunding / Budget Monitoring	7	5	Q2	Draft Report Issued (Oct 2019)						
	CRC Energy Efficiency Scheme	Annual audit and sign off	10	10	Q1	Final Report Issued (Aug 2019)	Substantial	Substantial	-	-	1	
	Homelessness	<ul style="list-style-type: none">Policies, Procedures & LegislationHomelessness StrategyIdentification of those at risk of HomelessnessPrevention of Homelessness	15	10	Q3	Work Ongoing						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
		<ul style="list-style-type: none"> Relief of Homelessness Management Information 										
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	10	Q2	Final Report issued (Sept 2019)	Limited	Substantial	2	3	1	
	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	4	Q2	Draft Report Issued (Jan 2020)						
	Growth Deal	Annual Audit	7	2	Q3	Final Report Issued (Jan 2020)	n/a	n/a	-	-	-	
Children's Services												
	Troubled Families Grant	<ul style="list-style-type: none"> Covering adequacy and effectiveness of controls in place over eligibility, payments and achievement of progress measures. 	7	7	Q2	Final Report Issued	Substantial	Substantial	-	1	2	
	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	10	Q2	Draft Report Issued (Dec 2019)						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
	National Funding Formula	<ul style="list-style-type: none"> • Policies, Procedures & Legislation • Allocation of Funding • Transition to National Funding Formula 	10	8	Q2	Draft Report Issued (Dec 2019)						
	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 • Grant Funding / Budget Monitoring 	10	8	Q3	Draft Report Issued (Jan 2020)						
	Federation School's Governance	<ul style="list-style-type: none"> • Policies, Procedures & Legislation • Federation Governance Arrangements • Governing Bodies • Finance • Recruitment of Staff 	10	0.5	Q4	ToR Issued						
	Adult Social Care											
	Adult's Social Care Caseload	<ul style="list-style-type: none"> • Policies, Procedures & Legislation • Monitoring of Caseloads • Allocation of Cases • Recruitment & Retention • Management of Information 	15	5	Q4	Work Ongoing						
Operational Risks Total			133	89.5								
Strategic Risks	Walsall Proud Programme	<ul style="list-style-type: none"> • Programme Management Governance • Risk Management • Savings • Targets / Performance Management 	40	10	Q1-Q4	Work Ongoing						
	Supplier Resilience	<ul style="list-style-type: none"> • Policies, Procedures & Legislation 	15	12	Q2	Work Ongoing						

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
		<ul style="list-style-type: none"> Supplier Set Up, Approval & Due Diligence Supplier Resilience Contract Monitoring and Compliance Contract Exit Arrangements Management Information 										
	Governance Role of Overview & Scrutiny Committees	<ul style="list-style-type: none"> Policies, Procedures & Legislation Culture Resourcing Selecting Committee Members Power to Access Information Planning Work 	10	0.5	Q4	ToR Issued						
	VAT – Making Tax Digital	Accounting Software System and Process Review	15	15	Q2	Review Undertaken						
Strategic Risks Total			80	37.5								
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	15	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	20	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	35								
Other	Follow-up of Recommendations	Follow-up of all priority 1 and 2 recommendations made in final reports issued.	30	18	Q1-Q4							See detail on page 17
	Management and Planning	Including attendance at Audit Committee	70	30	Q1-Q4							
Other total			100	48								
Schools	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend		120	115	Q1-Q3							
Schools Total			120	115								
Plan Total			623	381								

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	5	Q3	Final Report Issued (Dec 2019)	Limited	Limited	2	3	5	
	Walsall Wood Primary School		5	5	Q1	Final Report Issued (Sept 2019)	Substantial	Substantial	-	3	5	
	St Mary's the Mount Catholic Primary School		5	5	Q1	Final Report Issued (Jul 2019)	Substantial	Substantial	-	4	6	
	Leamore Primary		5	5	Q2	Final Report Issued (Oct 2019)	Substantial	Substantial	-	3	2	
	Elmore Green		5	5	Q2	Final Report Issued (Nov 2019)	Substantial	Substantial	-	3	6	
	Meadow View Primary		5	5	Q2	Final Report Issued (Nov 2019)	Substantial	Substantial	-	5	4	
	Barcroft Primary		5	5	Q2	Final Report Issued (Nov 2019)	Substantial	Substantial	-	2	4	
	Kings Hill Primary		5	5	Q2	Final Report Issued (Nov 2019)	Substantial	Substantial	-	2	3	
	New Invention Infants		5	5	Q2	Final Report Issued (Dec 2019)	Limited	Substantial	-	5	9	

	Area	Scope	Plan Days	Days Delivered	Start of Fieldwork	Status	Opinion		Recommendations			Comments
							Evaluation	Testing	1	2	3	
	Radleys Primary		5	5	Q3	Final Report Issued (Dec 2019)	Substantial	Substantial	-	2	5	
	Manor Primary		5	5	Q3	Final Report Issued (Dec 2019)	Substantial	Substantial	-	1	4	
	St Giles Primary		5	5	Q3	Final Report Issued (Dec 2019)	Good	Good	-	-	1	
	Holy Trinity Primary		5	5	Q3	Final Report Issued (Dec 2019)	Limited	Limited	1	5	6	
	Whitehall Junior		5	5	Q3	Final Report Issued (Dec 2019)	Substantial	Substantial	-	2	3	
	St Patricks Primary		5	5	Q3	Final Report Issued (Jan 2020)	Substantial	Limited	-	5	7	
	Admin Time inc SFVS		15	10								
Schools total			120	115			TOR Issued					

Appendix 2 – Summary of Final Reports

Audit	Opinion		Main Findings
	Evaluation	Testing	
Apprenticeships	Substantial	Substantial	<ul style="list-style-type: none"> Endless Possibilities Apprenticeship Agreements are not completed where the provider is not included on the Training Provider Framework. In three cases, there was no evidence to support that monthly progress reviews had been undertaken. There is not currently one central system available to collate performance data.
Treasury Management	Good	Good	<ul style="list-style-type: none"> No recommendations for improvement have been raised as a result of this review.
Housing Benefit & Council Tax Support	Substantial	Substantial	<ul style="list-style-type: none"> The existing prosecution policy still refers to housing benefit fraud and does not include the fraud prosecution arrangements and processes for CTR fraud.
New Invention Infant School	Limited	Substantial	<ul style="list-style-type: none"> Two governors have not provided evidence of their DBS certificates. Benchmarking income and expenditure against similar schools is not undertaken. A summary of banking is not maintained. Three timesheets examined had not been appropriately authorised. The privacy notice for staff, volunteers and governors has not been placed on the school website.
Kings Hill Primary School	Substantial	Substantial	<ul style="list-style-type: none"> There is no summary of bankings making it difficult to verify amounts received to amounts banked. Monthly bank reconciliations are not undertaken for the school fund bank account.
Radleys Primary School	Substantial	Substantial	<ul style="list-style-type: none"> The terms of reference for the Finance and General Purposes Committee does not include the Head Teacher's delegated limits. Income prepared for banking is not checked by a second officer.
Manor Primary School	Substantial	Substantial	<ul style="list-style-type: none"> Consideration has not been given to completing a data sharing agreement with the financial services provider.
St Giles Church of England Primary School	Good	Good	<ul style="list-style-type: none"> The 2019/20 budget was presented to the Resources Committee on 21 May 2019 but it is does not state in the minutes that this was approved.
Whitehall Junior Community School	Substantial	Substantial	<ul style="list-style-type: none"> Inaccurate supporting documentation had been attached to the banking sheet for 25 September 2019. The terms of reference for the Governing Body does not specify the financial value of the delegated expenditure limit for the Executive Head Teacher
St Thomas of Canterbury Catholic Primary School	Limited	Limited	<ul style="list-style-type: none"> There are not detailed documented financial procedure notes. The Resources Committee terms of reference does not specify the financial value of the delegated expenditure limit for the Executive Head Teacher Monthly budget monitoring reports are not checked by the Executive Head Teacher.
Holy Trinity Catholic Primary School	Limited	Limited	<ul style="list-style-type: none"> Bank reconciliations are not always undertaken on a timely basis or checked by the Head Teacher.

Audit	Opinion		Main Findings
	Evaluation	Testing	
			<ul style="list-style-type: none"> • The inventory is not up to date and not all portable equipment has been security marked. • The data sharing agreement for the HR provider has not been signed. • Privacy notices have not been placed on the school website. • Payments made from the school fund / before and after school fund have not been reimbursed from the base budget as necessary.
St Patricks Catholic Primary School	Substantial	Limited	<ul style="list-style-type: none"> • Budget monitoring reports are not checked by the Executive Head Teacher / Head of School. • In six out of ten cases the order had not been authorised. • A summary of banking is not maintained. • The School Business Manager had submitted her own overtime claims on the HR Portal. • Confirmation has not been received that memory sticks have been encrypted.

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 2019/20 audit plan. The objective was to confirm the extent to which the recommendations made in 2016/17, 2017/18, 2018/19 and 2019/20 internal audit final reports have been implemented.

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

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				
Facilities Management January 2017	Limited / Limited	15	12					3		-	June 2017	Feb 2020	
		15	12					3			-	-	

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							-	Sep 2018	Mar 2020	7
Adult Social Care Market Management April 2018	Limited / Substantial	7	3		3		1			-	Dec 2018	Mar 2020	
Domiciliary Care June 2018	Limited / Limited	13	11					1		1	Apr 2019	Mar 2020	
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			3			Oct 2019		3
		43	24	-	5	-	1	5	-	1	-	-	7

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				
Crisis Support Scheme October 2018	Substantial / Limited	5	3					2			Dec 2018	Oct 2019	
Licensing November 2018	Limited / Limited	11	5	1			1				Mar 2020	-	4
Millfield Primary School October 2018	Limited / Limited	17	16		1						Nov 2018	Mar 2020	
New Leaf Inclusion Centre February 2019	Limited / Limited	18	16		2						Dec 2019	Feb 2020	
Planning February 2019	Substantial / Substantial	9	7					2			Sep 2019	-	
The Jane Lane School March 2019	n/a	21	20	1							Jul 2019	Nov 2019	
Corporate Review of Agency Staff April 2019	Substantial / Substantial	3	2		1						Jun 2019	Feb 2020	
Residential & Nursing Care April 2019	Limited / Limited	13	8					1			Mar 2020		4

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				
Communication & Staff Engagement June 2019	Substantial / Substantial	3	2								Dec 2019		1
Performance Management Framework June 2019	Substantial / Limited	5	1					4			Jul 2019		
Procurement June 2019	Substantial / Limited	11	1	2							Apr 2020		8
Transition to Education, Health & Care Plans July 2019	Substantial / Substantial	5	2								Jan 2020		3
Workforce Plans June 2019	Substantial / Substantial	4	2		1			1			Dec 2019	Apr 2020	
Commissioning of Placements (LAC and SEND)	Limited / Substantial	9	7		1			1			Oct 2019	Apr 2020	
		134	92	4	6		1	11					20

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				
Little Bloxwich CE Primary School July 2019	Substantial / Substantial	10	9		1						Sep 2019	Feb 2020	
St Mary's the Mount Catholic Primary School July 2019	Substantial / Substantial	10	9		1						Sep 2019	Apr 2020	
Troubled Families Grant October 2019	Substantial / Substantial	3	2								Mar 2020		1
New Art Gallery September 2019	Limited / Substantial	6	1								Mar 2020		5
Apprenticeships December 2019	Substantial / Substantial	4	1								Jul 2020		3
Housing Benefits & Council Tax Support November 2019	Substantial / Substantial	2	1								Mar 2020		1
Holy Trinity Catholic Primary School December 2019	Limited / Limited	12	8								Mar 2020		4

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				
Kings Hill Primary School November 2019	Substantial / Substantial	5	4								Feb 2020		1
New Invention Infant School December 2019	Limited / Substantial	14	12		1						Mar 2020		1
St Patricks Catholic Primary School January 2020	Substantial / Limited	12	8								Jan 2020		4
St Thomas of Canterbury Catholic Primary School December 2019	Limited / Limited	10	7								Feb 2020		3
		88	62		3								23

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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