

## **Audit Committee – 1 September 2014**

### **Internal Audit Annual Report 2013/14**

#### **Summary of the Report**

Based solely on the work undertaken by Internal Audit and its contracted partner organization in 2013/14, a significant level of assurance can be provided in relation to the overall adequacy and effectiveness of Walsall Council's framework of governance, risk management and control (the internal control environment).

This opinion is given on the basis of positive action taken or agreed to be taken by managers to address identified control weaknesses detailed within audit report action plans.

#### **Recommendation**

- 1. To note the contents of the report.**



**James Walsh - Chief Finance Officer**

**15 August 2014**

#### **Resource and Legal Considerations**

The Accounts & Audit Regulations 2011 require councils to undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices.

From 1 April 2013, the Public Sector Internal Audit Standards (PSIAS) replace the CIPFA Code of Practice 2006 as proper internal audit practice. In local government, the PSIAS are mandatory for all principal local authorities and other relevant bodies subject to the Accounts and Audit (England) Regulations 2011. The new standards are intended to promote further improvement in the professionalism, quality and effectiveness of internal audit across the public sector. They reaffirm the importance of robust, independent and objective internal audit arrangements to provide Audit Committees and senior management with the key assurances they need to support them both in managing the organisation and in producing the annual governance statement.

The PSIAS requires that the Head of Internal Audit provides an annual report to the Audit Committee timed to support the Annual Governance Statement. This report meets that requirement.

#### **Governance Issues**

The Audit Committees activities include ensuring that an effective internal control environment is maintained. This report supports the Audit Committee in exercising that role.

## **Citizen Impact**

This report reinforces the protection to the Council and its officers in respect of the robustness of the internal control environment and is an integral part of the assurance provided to citizens and other stakeholders on the security of the Council's activities and operations.

## **Performance Management and Risk Management Issues**

Part of Internal Audit's role is to provide assurance on the council's performance and risk management arrangements. Internal Audit's programme of work is risk assessed to ensure that areas most at risk are examined as a priority.

## **Equality Implications**

Internal Audit has full regard to equalities both within the internal audit service and in the services / activities under review.

## **Consultation**

This report has been endorsed by the council's statutory Chief Finance Officer.

The audit plan was consulted upon, before its final endorsement by the Audit Committee, with executive directors and senior managers.

All audit reports are subject to an appropriate level of consultation before being finalised.

## **Background papers**

Internal Audit reports/files/working papers.

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## **Internal Audit Annual Report 2013/14**

### **Head of Internal Audit's Opinion on the Council's Internal Control Environment**

#### **Summary of Opinion**

In my opinion, formed solely on the basis of the work undertaken by Internal Audit and its partner organization in 2013/14, and the positive action taken or intended to be taken by managers to implement agreed audit report actions, a significant level of assurance can be provided in relation to the overall adequacy and effectiveness of Walsall Council's framework of governance, risk management and control (the internal control environment).

Control weaknesses were identified during the 2013/14 financial year and were reported as such to relevant managers. The opinion as to the level of assurance that can be placed on the system of internal control is based on an assurance that accountable managers address findings within the agreed audit report action plans in the areas for which they are responsible.

The internal control environment can only provide reasonable and not absolute assurance regarding the achievement of the council's policies, aims and objectives. The opinion is based on work in the approved operational audit plan, including irregularity, consultancy and advisory work carried out in 2013/14.

All audit work is subject to agreed terms of reference, objectives and resources allocated by the Council for that purpose.

#### **External Audit Review of Internal Audit**

In Grant Thornton's interim report dated June 2014, which was presented to 16 July 2014 Audit Committee, they concluded the following:

"Overall, we have concluded that the Internal Audit service continues to provide an independent and satisfactory service to the Council and that internal audit work contributes to an effective internal control environment at the Council.

Our review of internal audit work has not identified any weaknesses which impact on our audit approach".

#### **Basis of Audit Opinion**

The Council's Financial Rules 2012 require the maintenance of an internal audit service, which complies with the requirements of section 151 of the Local Government Act 1972 and the Accounts and Audit Regulations 2011.

Many discrete elements of audit work form a contribution to the opinion. These include planned audit work, following up of audit reports receiving a limited or no assurance opinion, irregularity and consultancy work and also general professional advice where no formal report may have been issued but which contribute to the overall opinion.

Audit activity is planned on a risk-based, systematic approach which incorporates the results of consultation with executive directors, assistant directors and senior managers. The council's statutory Section 151 Officer (assistant director – finance), corporate management team (CMT) and the Audit Committee endorse the strategic audit plan.

There were no constraints or limitations placed on the scope of Internal Audit's work in the year.

For each area of planned audit activity, an overall audit opinion is reported. The range of audit opinions which may be awarded are as detailed in the table below:

<b>Overall Audit Opinion</b>	
Full Assurance	Full assurance that the system of internal control is designed to meet the organisation's objectives and controls are consistently applied in all the areas reviewed.
Significant Assurance	Significant assurance that there is a generally sound system of control designed to meet the organisation's objectives. However, some weakness in the design or inconsistent application of controls put the achievement of particular objectives at risk.
Limited Assurance	Limited assurance as weaknesses in the design or inconsistent application of controls put the achievement of the organisation's objectives at risk in the areas reviewed.
No assurance	No assurance as weaknesses in control, or consistent non compliance with key controls, [could result / have resulted] in failure to achieve the organisation's objectives in the areas reviewed.

If a planned audit report receives a no or limited assurance opinion, it is summarily reported to Audit Committee and there is a prompt follow up audit of the high priority findings contained within the report. On follow up, the range of audit opinions which may be awarded are as follows:

<b>Follow Up Audit Opinion</b>	
Full Progress	All high priority findings within the audit report have been closed / addressed.
Significant Progress	Significant progress has been made in closing / addressing high priority findings within the audit report.
Limited Progress	Limited progress has been made in closing / addressing high priority findings within the audit report.
No Progress	None of the high priority findings within the audit report have been closed / addressed.

Where an audit report receives a no or limited progress opinion, the responsible executive directors and their accountable managers are required to attend Audit Committee to give assurances that weaknesses detailed within these reports have or are being addressed.

In 2013/14, a new system of follow up for unplanned assurance audits commenced.

## **The Internal Control Environment**

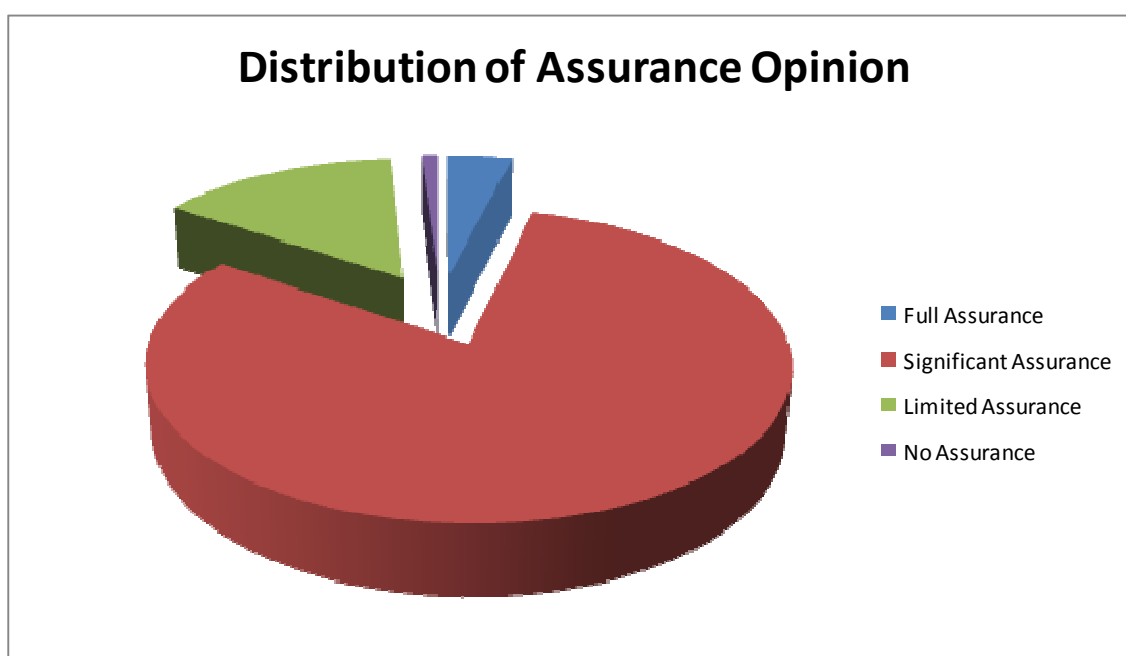
### **Planned Assurance**

**Appendix A** details the assurance opinion for each planned audit undertaken during 2013/14.

During 2013/14, 103 specific audit reviews were undertaken, excluding unplanned irregularity, consultancy and follow up work. Of these:

- 4 reviews (4%) received a full assurance opinion;
- 83 reviews (81%) received a significant assurance opinion, 12 of these were borderline;
- 15 reviews (14%) received a limited assurance opinion; and
- 1 review (1%) received a no assurance opinion.

Overall, 87 reviews were given significant assurance or above. The distribution of assurance is as detailed below:



### **Fundamental Financial Systems**

The assurance opinions given to the fundamental financial systems are detailed in the table below:

Financial System	Assurance Opinion
Accounts Payable (Creditors)	Significant
Accounts Receivable (Debtors)	Significant
Bank Account Reconciliations	Significant
Budget Management	Significant
Capital Accounting	Significant
Capital Programme	Significant
Cash & Bank (Banking Hall & Income Management	Significant

<b>Financial System</b>	<b>Assurance Opinion</b>
System)	
Council Tax / National Non Domestic Rates (NNDR)	Borderline Significant
Housing Benefit & Council Tax Reduction	Borderline Significant
Nominal Ledger / Central Accounting	Significant
Payroll	Borderline Significant
Treasury Management	Significant

All fundamental financial systems were found to be operating satisfactorily, receiving a significant assurance opinion. Council Tax / National Non Domestic Rates (NNDR), Housing Benefit & Council Tax Reduction and Payroll received a borderline significant assurance opinion.

### **Other Financial & Non Financial Systems**

In addition to fundamental financial systems, audits were undertaken in 2013/14 of other financial and non financial systems and processes that contribute to the council's overall corporate governance arrangements.

Internal audit's work identified that although in most audit assignments the processes examined were generally working satisfactorily, system weaknesses were identified in certain areas as shown in those given a limited assurance opinion. 1 audit review was given a no assurance opinion in 2013/14.

The table below details the review where a no assurance opinion was given:

<b>Directorate</b>	<b>Audits with a Limited Assurance Opinion</b>
ALL	Stocks & Inventories – Community Alarm Service

The table below details the 15 reviews where a limited assurance opinion was given:

<b>Directorate</b>	<b>Audits with a Limited Assurance Opinion</b>
ALL	Partnership Frameworks
	Stocks & Inventories – ICT Data Centre
	Commissioning (including procurement & contracts)
Children's Services	Greenfield Children's Centre
	Lindens Primary School
	New Leaf Centre (Pupil Referral Unit)
	Pelsall Children's Centre
	Pheasey Children's Centre
	Pinfold Street Primary School
	Shepwell Centre (Pupil Referral Unit)
Resources	Accommodation Services & Homelessness
	Group Funding to Prevent Homelessness Grant
Social Care & Inclusion	Personal Budgets inc Direct Payments
	Support for Living at Home
	Telecare

These reports are considered in detail as part of the Audit Committee's routine consideration of no and limited assurance audit opinions.

The table below details the 9 reviews where a borderline significant assurance opinion was given:

Directorate	Audits with a Borderline Significant Assurance Opinion
ALL	Corporate Governance
Children's Services	Education Business Partnership
	Jane Lane School
	Leighswood Primary School
	Old Church Primary School
	Transition & Leaving Care
Social Care & Inclusion	Reablement
Computer Audit	End User Computing
	ICT Service Management

Of most significant to this report is the review of corporate governance which is considered as part of the Governance Forum's update on this evening's Audit Committee agenda.

## 2013/14 Follow Ups

Audits given a no or limited assurance opinion are subject to a follow up audit. During 2013/14, of the 18 follow up audits undertaken, 2 (11%) had made full progress in addressing previously identified control weaknesses, 8 (44.5%) had made significant progress (1 of these was borderline significant progress) and 8 (44.5%) had made limited progress (**Appendix B**). The 8 limited progress follow ups are detailed in the table below.

Directorate	Audit
Children's Services	Family Placement (Foster Care & Adoption)
	Greenfield Children's Centre
	Initial Response Service
	Looked After Children
	Pelsall Children's Centre
Regeneration	Building Services
Social Care & Inclusion	Benefits Based Charging
	Independent Sector – Residential & Nursing

Where follow up audits receive a 'limited progress' opinion, executive directors and their accountable managers are asked to attend Audit Committee and give assurances that necessary actions are being taken.

## Unplanned Assurance

Unplanned assurance work comprises of:

- advisory and consultancy related services which are carried out to improve services and to add value, including the impact of proposed policy initiatives, programmes and projects as well as emerging risks.
- prevention, detection and investigation of fraud and corruption; and other irregularity.

A contingency exists within the annual audit plan for this type of work. A higher than anticipated level of time was spent on this work during the year, a total of 784 actual days against 594 planned days (an increase of 190 days). A summary of this work is reported 6 monthly to the Audit Committee.

### **Advisory and Consultancy**

Professional advice and consultancy assistance was provided to managers during the year with details of this work being reported 6 monthly to the Audit Committee. The work has been varied and included attendance at meetings, or contribution to a number of initiatives. Examples have included:

- Review of system change proposals such as advice to the i-trent (payroll system) project implementation board, advising on systems for the housing benefit crisis support fund, systems for the food bank and intend, the council's electronic tendering system.
- Requests for assurance opinions such as Phoenix 10 project, debit / credit card payments in relation to planning services, public health information governance assurance and final account opinions such as Hatherton Road multi storey car park.
- Review of policies and procedures such as code of conduct for employees, confidential reporting (whistle blowing), performance management framework and relocation policy.
- Review of arrangements for grants such as the troubled families grant, adoption reform grant, armed forces grant and community capacity grant.
- Response to Freedom of Information / Data Protection Act requests, most notably in connection with surveillance work approved under the Regulation of Investigatory Powers Act (RIPA) 2000.
- The Head of Internal Audit's contribution at and championing governance at the Governance Forum.

A database exists to record all enquiries to auditors. This has highlighted the type and extent of advice provided to managers. During the year ending 31 March 2014, 63 responses to requests for advice were provided.

### **Prevention, Detection and Investigation of Fraud and Corruption & Other Irregularity**

A number of unplanned jobs, including suspected frauds and irregularities, were undertaken by the service during the year, 3 being notified through the whistle blowing procedure. While most cases were not material in the context of this opinion, the following cases in particular have given cause for concern this year:

- Investigation of allegations that trade refuse collectors had personally received cash payments for collections made.
- Investigation following concerns raised that a Head of Centre at a pupil referral unit had commissioned a family member to undertake work without declaring an interest.
- Investigation following receipt of an anonymous letter detailing concerns regarding a senior officer's conduct and alleged conflicts of interest in the appointment of consultants at Walsall Adult & Community College.



- Investigation into a stolen i-pad found on council premises. Further council equipment was subsequently identified at an employee's home address. The matter was subsequently referred to the Police.

Where relevant an action plan for improvement is agreed with accountable managers to address any control weaknesses identified and is now also subject to a follow up.

Of significance to the 2012/13 opinion was the investigation of allegations (including whistle blowing) which were received from different sources in respect of procurement practices, the management of appointeeships and systems to implement personalisation within social care and inclusion. Internal audit work undertaken in respect of this led to the suspension of 3 senior officers, including the former executive director of social care and inclusion. A disciplinary investigation was undertaken by external investigators, resulting in the dismissal of 2 of the senior officers, which included the former executive director of social care and inclusion. A separate report on these matters will be brought to Audit Committee shortly.

Also of significance to the 2011/12 and 2012/13 opinions were anonymous allegations received concerning recruitment and selection; procurement; and pay and grading (officer re-grade) practices within human resources. The investigation report, which identified significant control weaknesses within these practices, together with an agreed action plan was reported to Audit Committee on 23 July 2012. A follow up detailing progress against the action plan was reported to Audit Committee on 12 November 2012. At 6 January 2014 Audit Committee, it was reported that all actions had now been implemented.

Also noted of concern in the 2011/12 and 2012/13 opinions was anonymous allegations received concerning financial mismanagement within a children's centre. A report with an action plan for improvement was issued to management. This case is currently progressing through the court process.

A brief summary of a number of other cases investigated during 2013/14 is shown below:

#### Misuse of funds/resources

Several cases were reported for investigation alleging misuse of resources, cash and council equipment. All reported cases were investigated, referred to the police and disciplinary action taken as appropriate.

#### Procurement

Cases have been referred for investigation regarding potential procurement irregularities, including potential non compliance with the council's contract rules and failure to declare interests.

#### Human Resources

Cases have been referred for investigation regarding potential irregularity with restructures and application of human resource policies such as the disciplinary process.

### Data security breaches

Allegations regarding data security breaches have been investigated by the section. Where required, actions have been agreed with relevant managers and shared with the Information Governance team to further strengthen arrangements in place.

### Internet / e mail systems' misuse / inappropriate computer content

Instances have been investigated where managers have reported concerns with employees allegedly making inappropriate use of the council's internet and e mail facilities; and downloading inappropriate material onto the council's equipment. All reported cases were investigated and appropriate action taken.

All of the above cases, have or are being investigated by the section, controls have been subject to review and action taken as appropriate.

### **Unplanned Follow Up**

As of October 2013, internal audit introduced a follow up process to ensure that, where appropriate, control weaknesses arising from unplanned assurance reports were followed up. During the period, 4 unplanned assurance follow up audits were undertaken. Full assurance regarding implementation of agreed actions was given in 3 cases and significant assurance in the other. A summary of these reports are detailed in Appendix B.

### **Other Assurance**

As part of the CIPFA Code of Practice, opinions received from work undertaken by other assurance bodies should be included as a contribution to the Head of Internal Audit's overall opinion. Most notably to this report and the Annual Governance Statement is Grant Thornton's recommendation under Section 11(3) of the Audit Commission Act 1998 report and OFSTED's re-inspection of the Council's arrangements for the protection of children.

Grant Thornton, recommended in their annual audit letter dated October 2013, under section 11(3) of the Audit Commission Act 1998, that the Council should:

- review existing governance processes and procedures to provide assurance that the existing governance framework is fit for purpose; and
- investigate how governance is applied across the council, to ensure that expected ethical standards are reinforced and that a culture of compliance is embedded throughout the organisation.

The work of the Governance Forum, progress of which is regularly reported to Audit Committee, is seeking to address this.

An OFSTED inspection report of the Council's safeguarding and looked after children services, which was published on 31 July 2012, concluded that safeguarding services and aspects of safeguarding outcomes for children and young people were inadequate. Services for looked after children were found to be adequate.

An improvement plan was put in place to implement the actions outlined in the report and an independently chaired Improvement Board established to oversee progress

against the improvement plan. Progress has been reported by the executive director for children's services to Audit Committee on 12 November 2012 and 25 February 2013.

An un-announced OFSTED re-inspection took place between 24 June 2013 and 3 July 2013. The resultant report concluded that the overall effectiveness of the arrangements to protect children in Walsall was judged to be adequate (a service that meets minimum requirements). The improvement plan was updated to encompass the findings of the inspection report and the Audit Committee have received updates from the Executive Director, Children's Services on progress against the improvement plan during the course of the year. On 23 July 2014, the Council was informed the Secretary of State for Children & Families that the improvement notice had been lifted with immediate effect.

An OFSTED inspection of the Council's school improvement service took place between 16 June 2014 and 20 June 2014. OFSTED concluded that arrangements are ineffective. This will be reported to Audit Committee shortly.

## **Performance**

### **Public Sector Internal Audit Standards**

Internal audit has completed a compliance checklist against the Public Sector Internal Audit Standards which came into effect from 1 April 2013. Of the 206 point checklist detailed within CIPFA's 'Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards', 10 now remain outstanding relating to the implementation of the 5 yearly external assessment of internal audit's PSIAS compliance.

Following updates on internal audit's progress against the new Public Sector Internal Audit Standards which reported to Audit Committee on 24 June 2013, 2 September 2013 and 24 February 2014, a revised action plan is in place and will be considered under a separate item on this evening's agenda.

It is concluded that practice generally conforms to the standard overall, with the exception of that noted above.

### **Performance Measures**

The overall performance of internal audit in 2013/14 was reported to the Audit Committee on 16 July 2014 and demonstrated a good level of performance against the service's performance measures. A summary of year end performance is detailed below:

	Measure	Actual	'RAG'	Direction of Travel
Audits completed by auditors within planned time	95%	83%	A	↑
Report issued within 10 working days of exit meeting	80%	100%	G	↔

	Measure	Actual	'RAG'	Direction of Travel
Reports issued within 6 weeks of start date ( <i>new measure introduced on 1/4/13 direction of travel from 6 month position at 30/9/13</i> )	80%	46%	R	↑
Audit report actions agreed	95%	99%	G	↔
Relationships / Customer Satisfaction	95%	96%	G	↓
Productivity rate	90%	89%	A	↑
Sickness – average working days lost per employee (internal audit) against target	7.0 days	3.81 days	G	↓
VFM savings achieved / irregularity costs identified and recovered.	£650k	£4.2m	G	↑

Internal audit's expenditure was within its approved budget for the period.

Internal audit achieved 93% of the audit plan in 2013/14.

9 planned audits (customer engagement, information governance, Regulation of Investigatory Powers Act 2000, integrated young people's support service – positive activities / youth offending, youth employment strategy, legal services (including conveyancing), school property maintenance, mental health teams (including community mental health integrated team / Walsall & Dudley mental health partnership) and adult safeguarding) have been carried forward into 2014/15.

4 school audits (Bentley Drive Primary School, Birchills Primary School, Edgar Stammers Primary School and Woodlands Primary School) were not undertaken due to the school transferring to academy status mid year; and 2 planned audits were not undertaken as the area no longer exists (community hub (social care) and Oracle customer relationship management application).

1 planned audit was not undertaken due to the funding not being received during the period (local enterprise partnerships and zones). This audit has also been carried forward into 2014/15.

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AUDIT	REPORT STATUS	ASSURANCE OPINION
<b>ALL:</b>		
Accounts Payable	Final	Significant
Accounts Receivable	Final	Significant
Budgetary Management	Final	Significant
Capital Programme	Draft Final	Significant
Capital Receipts	Final	Significant
Commissioning (including Procurement and Contracts)	Draft	Limited
Contract Systems	Draft	Significant
Corporate Governance	Final	Borderline significant
Grants	Final	Significant
Partnership Frameworks	Draft	Limited
Payroll	Draft Final	Borderline significant
Public Health	Final	Significant
Stocks & Inventories - Community Alarm Service	Final	No
Stocks & Inventories - ICT Data Centre	Final	Limited
Strategic Risk Register:		
Climate Change Threats	Final	Significant
Data Control	Final	Full
Demographic Change	Draft Final	Significant
Emergency and Crisis Response Threats	Final	Significant
Failure to Manage Institutional Change	Draft	Significant
Governance Failure	Draft	Significant
Impact of Fraud and Compensation Culture	Final	Significant
Inspection Outcomes	Draft Final	Full
Loss of Community Cohesion	Draft	Significant
Loss of Funding and Financial Instability	Final	Full
Partnership Working - Local	Draft	Significant
Partnership Working - Regional	Draft	Significant
Supply Chain Challenges	Final	Significant
Short Term Decisions with Long Term Implications	Draft Final	Significant
Workforce Planning Challenges	Draft	Significant
<b>CHILDREN'S SERVICES:</b>		
Child Poverty Reduction	Final	Significant
Children Services Strategy Improvement Plan	Draft	Significant
Education Business Partnership	Final	Borderline Significant
Pupil Referral Units:		
New leaf	Final	Limited
Shepwell Centre	Final	Limited
Sure Start / Children's Centres:-		
Bloxwich	Final	Significant
Greenfield	Final	Limited
Pelsall	Final	Limited
Pheasey	Final	Limited
Transition & Leaving Care	Final	Borderline significant
<b>Primary Schools:</b>		
Alumwell Junior	Final	Significant
Bentley West JMI	Draft	Significant
Blackwood JMI	Final	Significant
Busill Jones JMI	Final	Significant
Chuckery JMI	Final	Significant
Cooper & Jordan JMI	Draft	Significant
Delves Junior	Final	Significant
Fibbersley Park	Final	Significant
Hillary Street JMI	Final	Significant
Leighswood JMI	Draft Final	Borderline significant
Lindens JMI	Draft Final	Limited
Lower Farm JMI	Draft	Significant
New Invention Junior	Draft Final	Significant
Old Church JMI	Draft Final	Borderline significant

AUDIT	REPORT STATUS	ASSURANCE OPINION
Palfrey Infants Palfrey Junior Pelsall Village Junior Pheasey Park Farm JMI Pinfold Street JMI Rushall JMI St Johns JMI St Michaels JMI <b>Special Schools:</b> Castle Special Jane Lane Mary Elliot Oakwood Old Hall	Final Draft Final Draft Final Final Final Final Final Draft Final  Final Draft Final Draft Draft Final	Significant Significant Significant Significant Limited Significant Significant Significant  Significant Borderline Significant Significant Significant Significant
<b>NEIGHBOURHOOD SERVICES:</b> Blue Badges Community Development Grant Programme Fleet Services Forest Arts Centre Healthwatch Transition Highways Maintenance (inc Tarmac Contract) New Art Gallery Pollution Control	Final Final Draft Final Final Draft Final Final	Significant Significant Significant Full Significant Significant Significant Significant Significant
<b>REGENERATION:</b> Carbon Reduction Commitment Energy Efficiency Scheme Climate Change Management Construction Industry Tax Land Charges	Final Final Final Draft	Significant Significant Significant Significant
<b>RESOURCES:</b> Accommodation Services & Homelessness Bank Account Reconciliations Capital Accounting Cash & Bank (Banking Hall / Income Management System) Central Support Services Recharges Council Tax / National Non Domestic Rates (NNDR) Electoral Registration Group Funding to Prevent Homelessness Grant Housing Benefit & Council Tax Reduction New Homes Bonus Nominal Ledger & Central Accounting Treasury Management	Final Final Final Final Draft Draft Final Final Final Draft Final Final Final Final	Limited Significant Significant Significant Significant Borderline Significant Significant Limited Borderline Significant Significant Significant Significant Significant
<b>SOCIAL CARE &amp; INCLUSION:</b> Independent Living Centre Personal Budgets inc Direct Payments Reablement Reprovision Programme Support for Living at Home Telecare	Final Draft Final Draft Draft Final	Significant Limited Borderline significant Significant Limited Limited
<b>COMPUTER AUDIT:</b> Council Tax (SX3) End User Computing Housing Benefits - EDMS ICT Service Management IT Skills and Training Remote Working Virtualisation (Server and Desktop)	Final Final Final Final Final Final Final	Significant Borderline Significant Significant Borderline Significant Significant Significant Significant Significant

Follow Up of Limited / No Assurance Audit Reports 2013/14

AUDIT	REPORT STATUS	ASSURANCE OPINION
<b>ALL:</b>		
Attendance Management	Final	Significant Progress
Contract Svstems - Kier Construction Central	Final	Full Progress
Declarations of Interests, Gifts & Hospitality and Overseas Travel	Final	Significant Progress
<b>CHILDREN'S SERVICES:</b>		
Children with Disabilities Team	Final	Significant Progress
Family Placement (Foster Care & Adoption)	Final	Limited Progress
Greenfield Children's Centre	Final	Limited Progress
Initial Response Service	Final	Limited Progress
Looked After Children	Final	Limited Progress
Pelsall Children's Centre	Final	Limited Progress
Pool Haves JMI	Final	Significant Progress
Safeguarding Children & Family Support	Draft Final	Significant Progress
<b>REGENERATION:</b>		
Building Services	Final	Limited Proaress
<b>SOCIAL CARE &amp; INCLUSION:</b>		
Benefits Based Charging	Draft	Limited Progress
Charging Policies (Follow up of Follow Up)	Draft	Full Progress
Community Mental Health Integrated Team (Follow Up of Follow Up)	Final	Significant Progress
Independent Sector - Residential & Nursing	Final	Limited Progress
Mental Health Section 117 (Aftercare)	Final	Borderline Significant Progress
Social Care Operating Model	Final	Significant Progress

Follow Up of Unplanned Audit Reports 2013/14

AUDIT	REPORT STATUS	ASSURANCE OPINION
<b>CHILDREN'S SERVICES:</b>		
County Bridge Primary School	Final	Full Progress
Streetly Association	Final	Full Progress
Troubled Families Grant	Final	Full Progress
<b>SOCIAL CARE &amp; INCLUSION:</b>		
Links to Work - Record Management	Final	Significant Progress