Taunton Deane Borough Council

Corporate Governance Committee – 23 September 2013

Internal Audit Plan Progress 2013-2014

Report of the Group Audit Manager – Ian Baker
(This matter is the responsibility of Executive Councillor John Williams, the Leader of the Council).

1.   **Executive Summary**

> The Internal Audit function plays a central role in corporate governance by providing assurance to the Corporate Governance Committee, looking over financial controls and checking on the probity of the organisation.
>
> The 2013-14 Annual Audit Plan is on track to provide independent and objective assurance on TDBC's Internal Control Environment. This work will support the Annual Governance Statement.

2.   **Background**

This report summarises the work of the Council's Internal Audit Service and provides:

- Details of any new significant weaknesses identified during internal audit work completed since the last report to the committee in September **(Appendix B).**

- A schedule of audits completed during the period, detailing their respective assurance opinion rating, the number of recommendations and the respective priority rankings of these **(Appendix A).**

Members will note that there are some high priority recommendations (4 or 5) identified since the June 2013 update. These will be followed-up by Internal Audit to provide assurance that risk exposure has been reduced.

3.   **Detailed Update**

Please refer to the attached SWAP Progress Report.

4.   Finance Comments

There are no specific finance issues relating to this report.

5.   Legal Comments

There are no specific legal issues relating to this report.

6.   Links to Corporate Aims

Delivery of the corporate objectives requires strong internal control. The attached report provides a summary of the audit work carried out to date this year by the Council's internal auditors, South West Audit Partnership.

7.   Environmental Implications

There are no direct implications from this report.

8.   Community Safety Implications (if appropriate, such as measures to combat anti-social behaviour)

There are no direct implications from this report.

9.   Equalities Impact

There are no direct implications from this report.

10.   Risk Management

Any large organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate the risks it may face. TDBC has a risk management framework, and within that, individual internal audit reports deal with the specific risk issues that arise from the findings. These are translated into mitigating actions and timetables for management to implement. The most significant findings since the last committee report are documented in **Appendix B**.

11.   Partnership Implications

There are no direct implications from this report.

12.   Recommendations

Members are asked to note progress made in delivery of the 2013/14 internal audit plan and significant findings since the June 2013 update.

Contact:

Ian Baker – Group Audit Manager	Alastair Woodland – Audit Manager
01935 385906	01823 356160
Ian.Baker@southwestaudit.co.uk	Alastair.woodland@southwestaudit.co.uk

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Taunton Deane Borough Council

Report of Internal Audit Activity, September Update, 2013/14

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

The contacts at SWAP in connection with this report are:

Gerry Cox
Chief Executive
Tel: 01935 462371
gerry.cox@southwestaudit.co.uk

Ian Baker
Group Audit Manager
Tel: 07917628774
Ian.baker@southwestaudit.co.uk

Alastair Woodland
Audit Manager
Tel: 01823 356160
Alastair.woodland@southwestaudit.co.uk

Summary

Role of Internal Audit

The Internal Audit service for Taunton Deane Borough Council is provided by South West Audit Partnership (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and also follows the CIPFA Code of Practice for Internal Audit. The Partnership is also guided by the Internal Audit Charter approved by the Corporate Governance Committee and last reviewed at its meeting on 24th June 2013.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes;

- Operational Audit Reviews
- Key Financial Control Reviews
- Cross Cutting Fraud and Governance Reviews
- IT Audit Reviews
- Other Special or Unplanned Reviews

Overview of Internal Audit Activity

Internal Audit work is largely driven by an Annual Audit Plan. This is approved by the Section 151 Officer, following consultation with the Corporate Management Team and External Auditors. This year's Audit Plan was reported to this Committee at its meeting in March 2013.

Audit assignments are undertaken in accordance with this Plan to assess current levels of governance, control and risk. Key Control Audits are undertaken in quarter three of each year and these are planned in conjunction with the Council's External Auditor to assist in their assessment of the Council's financial control environment. This reduces the overall cost of audit to the Council.

Aud

Audit Plan Progress

The schedule provided at Appendix A contains a list of all audits as agreed in the Annual Audit Plan 2013/14. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed. There are two outstanding reviews from 2012-13 (Appendix C), Asset Management which is at Draft report and software licensing which is in progress.

Each completed assignment includes its respective "control assurance" opinions together with the number and relative ranking of recommendations that have been raised with management. The assurance opinion ratings have been determined in accordance with the Internal Audit "Audit Framework Definitions" as shown in Appendix D.

Where assignments record that recommendations have been made to reflect that some control weaknesses have been identified as a result of audit work, these are considered to represent a less than significant risk to the Council's operations. However, in such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. To further assist with this assurance all 4 & 5 priority recommendations will be followed up by internal audit to confirm the weakness has been addressed.

Further, should an audit review identify any significant corporate risk as 'very high', as described in Appendix D, these will also be brought to the attention of the Audit Committee.

Audit Plan Progress

Report on Significant Findings

Appendix C is a summary of the Annual Plan for 2012/13. There are currently two reports not at final report stage.

As agreed with this Committee where a review has a status of 'Final' and has been assessed as 'Partial' or 'No Assurance', I will provide further detail to inform Members of the key issues identified. I attach as Appendix B, a summary of the agreed actions relating to those reviews completed for 2012/13 that have not been previously reported where the Auditor assessed the priority to be a level 4 (Medium/High) or 5 (High).

Since my outturn report for 2012/13 there has been one review concluded and assessed as 'Partial' and I include the Auditor's Opinion as follows:

Housing Gas Servicing

It is noted that this is a new contract and the new contractor has been in place since April 2012. However, it was found the methods for communicating changes to appliances are not robust and did not follow the procedures that are in place. Inspections were also not being undertaken on an annual basis, as required under the Gas Safety Regulation 1998. Although the Council was able to demonstrate a good system of quality checks of the contractors work, there was no evidence that weaknesses identified from these checks were followed up to ensure the contractor had rectified the potential risks.

The Auditor also established that invoices were approved without being checked and the integrity of data held within the system was found to be inaccurate. We are pleased with the responses from management and level of engagement between TDBC and the contractor to ensure these weaknesses are addressed. Weaknesses from this audit will be followed up in quarter 4.

Audit Plan Progress

Special Review

Mercury Filtration – Project Management

Although Mercury Filtration was a non-opinion piece of work, given the request by members to look into the project management arrangement I have included a brief overview of the findings from that review.

The main reason the mercury filtration project went over budget and time was due to the decision not to include building costs within the original tender for the equipment. In essence two separate contracts had to be run together within no overall common link in terms of 'project manager'.

Specific areas that could have been improved included:

- There was no recognised formal project methodology in place within TDBC at the time this project was initiated. Project management followed historical practices with Officers expected to manage the project on top of their day to day responsibilities.

- We were unable to obtain a documented Project Initiation Document (PID) for this project. A number of committee reports were produced which covered certain aspects of the information contained in a PID. In accordance with the principles of good project management a formal Project Initiation Document would be expected for a project of this type and size.

- The way the project was eventually run appears to have caused confusion of the exact roles and responsibilities of those involved in the project. Taunton Deane tendered for new cremators with mercury abatement equipment, which was successfully won by Facultatieve Technologies (FT). In essence Taunton Deane had contracted with FT for the installation of the equipment. SWO were then engaged to 'design and build' the building alterations part of the project. The terms of engagement with SWO was to project manage the building element, not the entire project. This was caused in part due to the historical

Audit Plan Progress

Update 2012/13: (Cont'd)	relationship that officers had with the Deane Building Design Team before compared to the more contractual relationship with SWO.

- The project was not tendered as a complete 'design and build' so all reasonable costs would have been captured and therefore provided the complete costs for the project installation and building works. There would not have been a need to undertake a separate tender exercise for the building works and this would have also negated the delay caused by the technical information not being made available to SWO by FT. There is evidence that other authorities tendering for cremators and mercury abatement equipment did request contractors to include building costs. This approach would have provided a full design and build project.

- There was no embedded formal risk management process covering the whole project from inception through to completion. The only risk register that we have seen was the risk register/issues log that SWO produce as part of their project management approach for the building phase.

It is worth noting that the way in which TDBC plans and manages projects has significantly changed since this project was initiated. There is now a structured project management framework in place to ensure projects are adequately evaluated and those of a significant risk will be monitored through the Programme Management Group (PMG). There are standard documents with prompts to ensure all aspects are adequately considered through the project lifecycle. The new structured approach would certainly provide support to those managing projects, particularly on top of their day to day responsibilities.

Audit Plan Progress

We keep our audit plans under regular review, so as to ensure we are auditing the right things at the right time.

Future Planned Work

The audit plan for 2013/14 is detailed in <u>Appendix A.</u> Members will note that there were necessary changes to the plan throughout the year; any changes made have been subject to agreement with the appropriate service manager and the Section 151 Officer. Changes have been made to the key control work in light of clarification on external auditor expectations.

Conclusions

There has been some time put in to clearing the 2012/13 plan and I am pleased to report that all reviews, with the exception of Software Licensing, are at a report stage.

Steady progress has been made against the 2013/14 plan and whilst a couple of draft audits that have provisionally returned a partial opinion, we have not identified any significant corporate risks. I will continue to update Members on progress against the plan and am confident that many of the reviews currently in progress or draft will be completed by the time of my next update.

Audit Plan 2013

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor 5 = Major Recommendation				
						1	2	3	4	5
ICT Audits	Data Centre Facilities Management	1	Draft							
Special Review	Contract Benefits- Van Hire	1	Final	Non-Opinion						
ICT Audit	System Development Life Cycle	1	In Progress							
Operational Audit	Car Park Contract Management	1	Final	Reasonable	2	0	0	2	0	0
Operational Audit	Taunton Deane Partnership's 'Priority Areas Strategy' (PAS) programme	1	Draft	Partial						
Operational Audit	1. Contract Audit- Spend Analysis	1	Draft	Reasonable						
Operational Audit	Affordable Housing	1	Final	Substantial	0	0	0	0	0	0
Follow-up	Project Taunton- Follow up	1	Final	Follow-up	0	0	0	0	0	0
Follow-up	Business continuity Arrangements- Follow up	1	Final	Follow-up	4	0	0	0	3	1
Non- Opinion	Taxi Licences	1	In progress							

Audit Plan 2013

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ⟷ 5 = Major Recommendation				
						1	2	3	4	5
Operational Audit	2. Contract Audit- Pre & Current	1 & 2	In progress							
Governance, Fraud & Corruption	Council Tax Reduction Scheme	2	In progress							
Governance, Fraud & Corruption	Fighting Fraud Locally	2	In progress							
ICT Audit	Non-SAP business critical applications-civica	2	Review	Partial						
Operational Audit	Procurement Cards	2	Draft	Partial						
Operational Audit	Revs and bens brought in house	2	In progress							
Operational Audit	Community Infrastructure Levy (CIL)	2	Final	Non-Opinion	0	0	0	0	0	0
Follow-up	Equality Impacts on Decisions- Follow-up	2	In progress							
Follow-up	Data Security Breaches Follow-up	2	In progress							
Follow-up	IS Regulatory Compliance- Follow-up	2								
Operational Audit	Audit Universe **(New)**	2	In progress							

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the PSIAS and the CIPFA Code of Practice for Internal Audit in England and Wales.

Audit Plan 2013

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ⟷ 5 = Major Recommendation				
						1	2	3	4	5
Follow-up	ICT Strategy-Follow up	3								
Key Control	Creditors	3								
Key Control	Council Tax & NNDR **(Dropped – replaced by Audit Universe)**	3								
Key Control	Debtor	3								
Key Control	Housing Benefits **(Dropped – Fleet vehicles and Fuel)**	3								
Key Control	Main Accounting **(Dropped – replaced by Trouble Families)**	3								
Key Control	Payroll	3								
Key Control	Capital Accounting	3								
Key Control	Housing rents	3								
Key Control	Treasury Management **(Dropped – replaced by Taxi Licenses)**	3								

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Audit Plan 2013

Audit Plan Progress 2013-14	APPENDIX A

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ⟷ 5 = Major Recommendation				
						1	2	3	4	5
Governance, Fraud & Corruption	Debt Management	3								
ICT Audit	IT Financial Controls, Inc Access (Key Financial System Audit)	3								
Operational Audit	Troubled Families **(New)**	4								
Operational Audit	Fleet Vehicles & Fuel **(New)**	4								
Follow-up	Housing Gas Servicing **(New)**	4								
Governance, Fraud & Corruption	Home working Arrangements	4								
ICT Audit	Disaster Recovery Arrangements	4								
Operational Audit	Imprest Analysis/Cash Handling	4	In progress							
Operational Audit	Health & Safety	4								
Operational Audit	Partnership Arrangement	4								

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Audit Plan 2013

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ⟷ 5 = Major Recommendation				
-						1	2	3	4	5
Operational Audits	Somerset Waste Partnership Plan contribution	4								
Non-Opinion	West Somerset Council	All								

High Priority Findings and Recommendations					APPENDIX B

Weakness Found	Risk Identified	Recommended Action	Management's Agreed Action	Agreed Date of Action	Responsible Officer
Housing Gas Servicing					
Six of the 15 properties sampled did not have any record held on Academy or evidence of renewal request forms to suggest either party were informed of changes to appliances.	There is a risk that properties on the database may not contain the correct information and that appliances will not be scheduled in for Gas Safety Inspection.	I recommend Housing Property Service Manager ensure the database is kept up to date by promptly recording renewal request forms and CP12 for install pack on Academy.	There have been delay issues with new install information pack being received by TDBC from the contractor and hence information out-of-date on the Academy system. Improvements have been made by the contractor and we are receiving install packs a lot quicker after installation. Where there are gaps this is now being chased on a weekly basis.	Actioned	Housing Property Service Manager

Weakness Found	Risk Identified	Recommended Action	Management's Agreed Action	Agreed Date of Action	Responsible Officer
Testing would suggest there is an issue with the relationship between the contractor and Housing Property Service. These issues include: • communication of completion of CP12 and timeliness of receiving the information; • Inspection not being conducted on an annual basis for all properties.	If this relationship between contractor and Housing Property Service is not resolved then the issues identified will continue and TDBC will not be meeting its statutory requirements regarding gas safety inspections within council owned properties.	I recommend the Housing Property Service Manager works with the contractor to resolve current issues such as missing CP12 Gas certificate etc.	Responsibility for up-to-date CP12s on Academy lies with members of staff within HPS, backed up by others during holidays or sickness. It is a manual process to update CP12 on to Academy. In future with IT improvements by the contractor the human element will be eliminated. CP12 are now required to be update on Academy with 5 days of receipt. Notes to be added on Academy where CP12 have failed or there are missing assets. Weekly reports are to be produced for the contractor to review. The number of overdue CP12s has reduced and should be compliant by end of June with continued effort and improvements.	Actioned 30 June 2013	Housing Property Service Manager

Weakness Found	Risk Identified	Recommended Action	Management's Agreed Action	Agreed Date of Action	Responsible Officer
There is no mechanism to confirm issues identified from the QGas reports (inspections on the contractors work) have been resolved.	There is a risk that gas appliances are left unsafe (dependent on the nature of the issue found) leaving properties and tenants at risk.	I recommend the Housing Property Service Manager ensure issues identified from the QGas report are followed up with the contractor and recorded on Academy that they have been remedied.	This is accepted as a gap. The latest report has been sent to the contractor. We have agreed to add this to the weekly progress meeting, reporting for feedback on individual properties.	30 June 2013	Housing Property Service Manager
Invoices are not checked before approved for payment.	There is a risk that if invoices are not checked before payment is made that the Housing Property Service may be paying for work that has not been completed.	I recommend the Housing property service manager ensures invoices are checked before approval for payment.	Staff have been asked to check codes and monthly reconciliation to review and deal with miscoding. Discrepancies in invoices have been followed up with contractors and credit notes issued. Servicing invoices are now checked against the CP12s on the system. Rechargeable are checked against the contract as to their validity Maintenance invoices are a fixed monthly cost however we now report to the contractor, changes to the stock list	30 Apr 2013	Housing Property Service Manager

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Weakness Found	Risk Identified	Recommended Action	Management's Agreed Action	Agreed Date of Action	Responsible Officer
			so where required the monthly maintenance charge can be adjusted accordingly.		
An analysis of the master data to the data in Academy was conducted and found to show there are discrepancies meaning data is not complete and accurate.	The analysis also shows that inspections are not being completed annually as required by law. If the data is not complete and accurate then there is a risk that that gas appliances at council owned properties will not be checked in accordance to the Gas Safety regulation 1998. There is also a risk that not all council owned properties have been passed onto the contractor for inspect.	I recommend the Housing Property Service Manager does a reconciliation of the Pre Academy and Academy data to ensure working data is accurate.	Data cleansing has already taken place and heating types reported separately. Data has been passed over to the contractor to update their Areomark system. Reconciliation to be completed by mid July 2013	15th July 2013	Housing Property Service Manager

Audit Plan Progress 2012-13 - Outturn									APPENDIX C	

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor		5 = Major		
						Recommendation				
						1	2	3	4	5
Follow-up Audit	Contract Management	1	Final	Follow-up	4	0	0	1	1	2
Follow-up Audit	Threat from Fraud or Corruption (Policy Review)	1	Final	Follow-up	5	0	0	4	1	0
Governance, Fraud & Corruption	Fraud and Corruption - Creditors Fraud	1	Final	Partial	7	0	0	6	1	0
Governance, Fraud & Corruption	Data Security Breaches	1	Final	Partial	11	0	5	4	2	0
Governance, Fraud & Corruption	Delivery of Major Projects - Risk Management	1	Final	Reasonable	5	0	2	3	0	0
Governance, Fraud & Corruption	Business Continuity in times of change/reduction	1	Final	Partial	9	0	0	3	4	2
Governance, Fraud & Corruption	HR Policies - Absence Management	1	Final	Reasonable	3	0	1	2	0	0
Operational Audits	SAP Administration	1	Final	Reasonable	2	0	0	0	2	0
Operational Audits	Development Control	1	Final	Reasonable	7	0	3	4	0	0
Operational Audits	Equalities & Diversity - Impact Assessments	1	Final	Partial	3	0	0	0	3	0
Follow-up Audit	Economic Development	2	Final	Follow-up	10	0	0	7	3	0

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Audit Plan Progress 2012-13 - Outturn	APPENDIX C

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ⟷ 5 = Major Recommendation				
						1	2	3	4	5
Follow-up Audit	Supporting People	2	Final	Follow-up	4	0	0	2	2	0
Governance, Fraud & Corruption	Fraud and Corruption - Contract Fraud	2	Final	Reasonable	2	0	0	2	0	0
Governance, Fraud & Corruption	Committee Reporting - Member Decisions	2	Final	Reasonable	3	0	0	3	0	0
Governance, Fraud & Corruption	Procurement Rules	2	Final	Reasonable	3	0	0	3	0	0
ICT Audits	Adherence to the new Information Security Policy including portable storage security	2	Final	Reasonable	3	0	1	2	0	0
Operational Audits	Housing - Asset Management	2	Final	Reasonable	2	0	2	0	0	0
Operational Audits	South West Private Sector Housing partnership	2	Final	Reasonable	8	0	0	8	0	0
Operational Audits	SWO Contract Monitoring	2	Final	Reasonable	3	0	0	2	1	0
Operational Audits	Health & Safety Review	2	Final	Partial	9	0	1	6	2	0
Key Control	Creditors	3	Final	Partial	9	0	3	3	3	0
Key Control	Council Tax & NNDR	3	Final	Substantial	1	0	0	1	0	0
Key Control	Debtors	3	Final	Partial	8	0	1	5	2	0

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Audit Plan Progress 2012-13 - Outturn						APPENDIX C				

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ⟷ 5 = Major Recommendation				
						1	2	3	4	5
Key Control	Housing Benefits	3	Final	Substantial	1	0	1	0	0	0
Key Control	Main Accounting	3	Final	Substantial	0	0	0	0	0	0
Key Control	Payroll	3	Final	Substantial	1	0	1	0	0	0
Key Control	Capital Accounting	3	Final	Reasonable	3	0	1	2	0	0
Key Control	Housing Rents	3	Final	Reasonable	3	0	0	3	0	0
Key Control	Treasury Management	3	Final	Substantial	0	0	0	0	0	0
Key Control	SAP Access	3	Final	Substantial	0	0	0	0	0	0
Governance, Fraud & Corruption	Treasury Management Strategy Review Cross Partnership	3	Final	Non-Opinion	0	0	0	0	0	0
ICT Audits	Software Licensing	4	In Progress							
Operational Audits	Benefit Scheme Changes	4	Final	Non-Opinion	0	0	0	0	0	0
Governance, Fraud & Corruption	Fraud and Corruption - Expense Claim Fraud	4	Final	Reasonable	3	0	0	3	0	0
Governance, Fraud & Corruption	Asset Management Planning	4	Draft	Reasonable						

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| Audit Plan Progress 2012-13 - Outturn | | | | | | | | | | | APPENDIX C |

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ⟷ 5 = Major Recommendation				
						1	2	3	4	5
ICT Audits	System Development Life cycle **(Deferred to quarter 1 – Time used for additions work on Asset Management Planning, Gas Servicing)**	4	Deferred to Q1							
Operational Audits	Waste & Recycling (Contribution to SWP Plan)	4	N/A	N/A						
Operational Audits	Housing - Gas Servicing	4	Final	Partial	5	0	0	0	2	3
Follow-up Audit	Project Taunton Follow up work **(Deferred to quarter 1 – replaced by Project Management Arrangements - Crematorium Mercury Filtration Project)**	4	Deferred to Q1	N/A						
Follow-up Audit	IT Strategy **(Deferred to quarter 1 – replaced by Project Management Arrangements - Crematorium Mercury Filtration Project)**	4	Deferred to Q1							

Special Reviews

Special review	Project Taunton - Transaction Review	1	Final	Non-Opinion	0	0	0	0	0	0
Special review	Acolaid	3	Final	Non-Opinion	8	0	0	3	5	0
Special review	Project Management - Crematorium - Mercury Filtration	4	Final	Non-Opinion	1	0	0	1	0	0

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Audit Framework Definitions

Substantial	▲★★★	I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲★★★	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	▲★★★	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	▲★★★	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Categorisation Of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors, however, the definitions imply the importance.

Priority 5: Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.
Priority 4: Important findings that need to be resolved by management.
Priority 3: The accuracy of records is at risk and requires attention.
Priority 2: Minor control issues have been identified which nevertheless need to be addressed.
Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Definitions of Risk

Risk	Reporting Implications
Low	Issues of a minor nature or best practice where some improvement can be made.
Medium	Issues which should be addressed by management in their areas of responsibility.
High	Issues that we consider need to be brought to the attention of senior management.
Very High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

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SWAP work is completed to comply with the Internal Professional Practices Framework of the Institute of Internal Auditors and further guided by the Public Sector Internal Audit Standards.