

Completed Audits this quarter from 2018/19 Audit Plan

Audit Title	Scope	Assurance Rating and Key Findings
Unaccompanied Asylum Seeking Children	Policies and procedures; Training and Guidance; Assessments of UASC; Placements of UASC, and Management Information.	<p>Reasonable</p> <p>One high risk finding: Recording statutory information and updates on Mosaic.</p> <p>One medium risk finding: Procedures.</p>
Licensing (Regulatory Services)	Policies and Procedures; Licence applications and decisions; Fees; Inspections; Breach of licence conditions; Licence register; and Management Information.	<p>Limited</p> <p>There were four high risk findings, four medium and three low. The four high risk findings:</p> <ul style="list-style-type: none"> • Procedure documents; • Renewals and annual fees; • Licensing income, and • Issuing of licences.
Digital Strategy	Ownership and Leadership of the Digital Strategy; Communication of the Digital Strategy; Governance and Reporting; Capacity and Capability; Policies and Procedures; and Benefits Realisation	<p>Reasonable</p> <p>There were five medium risk findings:</p> <ul style="list-style-type: none"> • Benefits Realisation Plan; • Benefit traceability; • Reporting quality; • RPA governance, and • RPA business case.

Audit Title	Scope	Assurance Rating and Key Findings
Trading Standards	Policies and Procedures; Complaints; Investigations; Shared Service Agreement; Income; Proceeds of Crime, and Management Information.	<p>Reasonable</p> <p>One medium and one low finding:</p> <ul style="list-style-type: none"> • Recording of Investigations, and • Risk Matrix.
IT Device Provision Project	A review to provide assurance on the effectiveness and robustness of the project management arrangements for delivering this element of the mobile working project.	<p>An assurance opinion was not given as this was a review, at management's request, focusing on project management arrangements. Issues raised included the following areas:</p> <ul style="list-style-type: none"> • Business Case; • Programme Board; • Project Plan; • Budgeting; • Risk Log; • Pilot exercise; • Testing; • Roll out; • Asset Register, and • Training.
I4B Financial Model Review	I4B is currently creating a model to produce balance sheet and cash flow forecasts to measure performance and delivery of the business. The purpose of the review was to assess the design and build of the model and to check its calculations are consistent with the model intent.	<p>There was no assurance rating assigned.</p> <p>Generally, the Model sets out what it hopes to achieve, with a well-constructed P&L and BS. A point was raised regarding detailed documentation, both in the form of a user guide and methodology document.</p>

Audit Title	Scope	Assurance Rating and Key Findings
Community Safety	Assessment of Community Safety Resource Allocation Information Collection Community Engagement Governance Resources and Training	Substantial We raised three low risk findings: <ul style="list-style-type: none"> • Bid Tracker; • Policies and Procedures, and • Community Engagement.
Supplier Registration	Policies and Procedures; Roles and Responsibilities; Registration of suppliers; Amendment of suppliers details; Supplier cleansing, and Access to systems.	Limited We raised three high, two medium and one low risk finding. The three high rated findings were: <ul style="list-style-type: none"> • Procedure documents; • Supplier Checks, and • Supplier Cleansing.

Audit Title	Scope	Assurance Rating and Key Findings
Payroll	The review followed up on the findings in the review conducted in December 2017. As this had been awarded a Limited assurance this review included further testing of the controls in key areas.	<p>Of the twelve agreed management actions from the original audit three have been satisfactorily implemented, six not fully implemented and three not implemented.</p> <p>The risk areas where actions are not implemented are:</p> <ul style="list-style-type: none"> • Policy, procedures and responsibility (priority – Medium); • Amendments of data and segregation of duties (priority – Medium) and • Risk management (priority – Medium). <p>The risk areas where actions are not fully implemented are:</p> <ul style="list-style-type: none"> • Acting up honoraria payments (priority – High); • Overtime (priority – High); • Over payments (priority – High); • 'Off-cycle' payments (priority – Medium); • Authorised signatory list (priority – Medium), and • Leavers (priority – Low). <p>The original audit attracted a 'Limited' assurance rating. Based on our new work this rating will remain as a 'limited' assurance. Although the assurance level remains the same, there is clear evidence that progress is being made to improve the control environment. Elements of the majority of each risk area have been addressed and the service has fully engaged with the audit process.</p>
Income Management	Suspense accounts Income receipts Refunds Reconciliations Management Information Policies and Procedures	<p>Limited</p> <p>We raised one high priority finding:</p> <ul style="list-style-type: none"> • Completeness and oversight of income and refunds <p>Three medium findings:</p> <ul style="list-style-type: none"> • Policies and procedures • System access review • Key Performance Indicators <p>There were two low priority findings in relation to suspense accounts and bank reconciliations.</p>