

# Dorset Council

## Report of Internal Audit Activity

Plan Progress 2019/20 – February 2020

## Executive Summary

The Assistant Director is required to provide an annual opinion to support the Annual Governance Statement.

As part of our plan progress reports, we will provide an ongoing opinion to support the end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating previously identified significant risks by audit.

The contacts at SWAP in connection with this report are:

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### Audit Opinion and Summary of Significant Risks

**Audit Opinion:**

Audit reviews completed to date, highlight that in the majority of areas, risks are reasonably well managed with the systems of internal control working effectively.

However, since our last report we have issued four partial opinions on the areas and activities we have been auditing. One of these partial opinion pieces of work has been classified as a significant risk and further detail is provided below and also on page 7. In addition, in Appendix A on pages 6-12, we provide a summary of each partial opinion, in order to provide the committee with further insight.

**Significant Risks:**

An audit of the use of **Pupil Premium Plus (PPP) Grant by the Virtual School (VS) for Looked After Children (LAC)** found that it was not possible to evidence that the grant is used effectively in every instance to provide the best value for money for the Council and achieve improved educational outcomes for LAC. This results in Looked After young people potentially making poorer educational progress than might have been possible with more effective oversight and control in place. However, following our audit, swift and positive progress is being made toward implementing our recommendations and we will be undertaking follow up work in April.

**Follow up**

When we undertake follow up audits, we would ideally hope to find all our recommendations implemented, however often this is not the case, sometimes for good reason. However, we monitor and report to members the percentage of high priority (priority 1 and 2) recommendations that are not implemented at the time of our follow up audits despite the implementation date having passed. We would draw members attention to the figure of 79% on page 2 below, which has increased since our last report. We have also included in Appendix A, a summary of follow up audits where we feel that insufficient progress has been made towards implementing our recommendations. When this occurs, we will agree new implementation dates and schedule a further follow up review to ensure that sufficient progress has been made.

## Internal Audit Plan Progress 2019/20

The Chief Executive Officer for SWAP reports performance on a regular basis to the SWAP Directors and Owners Boards.



### SWAP Performance

SWAP performance is subject to regular review by both the Directors and Owners meetings. The respective outturn performance results for Dorset Council for the 2019/20 year (as at 28 February 2020) are as follows:

Performance Target	Performance
<b><u>Audit Plan – Percentage Progress*</u></b>	
Completed	56%
Work at Report Stage	11%
Fieldwork	29%
Scoping	4%
Not yet Started	0%
* The above percentages are based on the full year's internal audit work plan	
<b><u>Quality of Audit Work</u></b>	
Overall Client Satisfaction <i>(did our work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i>	97.3%
<b><u>Outcomes from Follow Up Audit Work</u></b>	
Percentage of Priority 1&2 recommendations for Partial assurance audits, that remain outstanding when the follow up audit is undertaken	79% (11 of 14)
Value to the Organisation <i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i>	95.45%

## Internal Audit Plan Progress 2019/20

### Value Added

**'Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.'**



### Value Added

SWAP strives to add value wherever possible i.e. going beyond the standard expectations and providing something 'more' while adding little or nothing to the cost.

- In our last report to member, we outlined our intention to expand on our current regular data analytics work to develop a range of reports, similar to the duplicate payment work that we have been reporting for some time, to identify potential fraud and errors within the Council's transaction base. This work is progressing, and SWAP have appointed two Data Analysts who will be engaged on assisting our auditors as part of our key financial control work.
- In addition, SWAP is looking to introduce a process of Continuous Auditing. This is a method whereby audit testing of key controls of an areas or activity, is performed on a more frequent basis. It changes the audit approach from periodic reviews incorporating a small sample of transactions, to ongoing testing of a larger overall sample, with audit results produced shortly after testing. The benefits are a more reactive and timely approach to auditing which gives a continuous assurance on systems and processes throughout the year.
- We have been assisting with the compilation of the Council's Service risk registers. Meetings have been held with Service Managers who have yet to complete their risk register in order to discuss key service risks and mitigating controls. The outcomes of these meetings then form the basis for a service risk register.
- We have been providing Dorset Council with additional support on oversight of National Fraud Initiative (NFI) data matching whilst the staffing structures under Tranche 2 have been resolved, and the oversight and co-ordination responsibility for NFI is allocated to a specific post.

## Internal Audit Plan Progress 2019/20

### Approved Changes:

**We keep our plans under regular review so as to ensure that we are auditing the right things at the right time**



### Changes to the Audit Plan

We regularly re-visit and adjust our programme of audit work to ensure that it matches the changing risk profile of the organisation's operations, systems and priorities. As we approach the end of the financial year, there are a number of audits that have been requested to be moved into next year's plan as the timing is not right for audit to be able to add value or the arrangements are still in their infancy. There are other audits which have been requested to be removed completely and the reasons for all deferrals and removals have been detailed below:

#### **Ethics and Culture**

*Following some concerns around this audit it has been requested that this be removed from the audit plan.*

#### **School Off-Rolling**

*The Director of Children's Services has some concerns around the piece of work, she has instead asked for audit work next year around how the LA flags schools of concern.*

#### **Achievement of Savings Plans**

*We have been asked to move this work into the 2020-21 financial year as plans have not been sufficiently developed as yet.*

#### **Software Licences**

*Head of ICT operations has indicated that now would not be the most appropriate time for this work due to the convergence work required as a result of LGR.*

#### **Grants to Partnerships and Voluntary Organisations**

*The council has agreed for 2020-21 to roll forward predecessor grants. 2021-22 will see implementation of a new approach which will inevitably require a period of bedding in and change and therefore the audit has been requested to be deferred.*

#### **Licensing Compliance**

*There has been a delay to the appointment of a new Licensing Manager who has taken up their appointment during February. Therefore we have been asked to move the audit into the 2020-21 year to allow the new manager a period of time to settle.*

#### **Building Control**

*This area has been subject to an ongoing investigation which has recently concluded; as such our assurance work will now be undertaken in the 2020-21 year.*

### **Dorset HomeChoice**

*There is a need to review and revise the current policy and as such there is little value in auditing against an out of date policy. The go-live date for the new policy is April 2021 so the audit is requested to be deferred until the 2021-22 audit plan.*

### **Role of the Dorset Manager**

*Due to the migration of payroll data and the subsequent availability of staff it was requested that this audit be moved into the 2020-21 audit plan*

### **Education Health Care Plans**

*A systems review has recently been undertaken by an external contractor and it is requested that we move our audit into the 2020-21 audit plan which will enable us to review implementation of the recommendations made in this review.*

### **Scheme of Nomination (Delegation)**

*The Schemes of Nomination are still currently being updated, consequently it was requested that this review be moved to the 2020-21 plan.*

### **Coroner's Service**

*There has been a delay in BCP agreeing to DC undertaking the audit review so this work will now be moved into the 2020-21 audit plan.*

### **Service Continuity**

*This audit was delayed earlier in the year and will be rolled forward into the 2020-21 year.*

The role of SWAP as the internal auditors for Dorset Council is to provide independent assurance that the Council’s risk management, governance and internal control processes are operating effectively. In order for senior management and members to be able to appreciate the implications of the assurance provided within an audit report, SWAP provide an assurance opinion. We have four opinion ratings defined as follows:


Assurance Definitions	
<b>None</b>	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.
<b>Partial</b>	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.
<b>Reasonable</b>	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.
<b>Substantial</b>	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.

In addition to the assurance definitions above we have also introduced an ‘assurance dial’ which indicates on a range of high medium or low where within the range of that assurance a particular audit assurance sits.

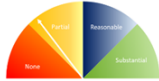


As can be seen in this example the assurance provided is low partial as the dial is sitting on the lower end of the partial scale. It could equally have been a medium partial assurance where the dial sits midway or high partial when it is sitting at the upper end close to the reasonable assurance.

We provide the Committee with details of the overall assurance opinion for all completed audits and they can be seen in the plan progress table in Appendix B on page 13 below. The Committee have indicated that they would like additional insight into Partial audits that have a high number of recommendations and/or could be a cause for concern. We have therefore introduced a new section of our report which provides further information for members on the partial assurance audits completed to date. We have also included the position on the dial, so members are also able to gauge where the audit sits within the partial assurance range. As a further enhancement, we are now including more detail on follow up audits where we consider the pace of progress toward implementation of our recommendations, to be limited.

Audit	Scope and Objective	Opinion	No of Rec	1 = Major	↔	3 = Minor
				Recommendation		
				1	2	3
<b>Use of Pupil Premium for Looked After Children</b>	To provide assurance that appropriate governance, processes and procedures are in place to ensure that pupil premium is used to best effect to achieve improved outcomes for Looked After Children	 Low Partial	18	4	10	4
<p><b>Summary of Findings</b></p> <p>An audit of the use of Pupil Premium Plus (PPP) Grant by the Virtual School (VS) for Looked After Children (LAC) found that it was not possible to make value judgements on the educational and supportive interventions provided by external suppliers. Often there are no outcomes and impact assessments provided by suppliers or if there are, these are of poor quality. As a result, it is not always possible for the VS to evidence an assessment of the value of the intervention, either financially or on the progress of the young person.</p> <p>We reviewed the educational progress of a sample of 18 young people and found that only three of the 18 had made any significant progress; eight had made some progress; with the remaining seven young people having made no or little progress despite some LAC having no PPP grant spent on their support and others up to £17,000. There is no decision-making matrix or framework to guide the decision-making process meaning that the identified variations in spend are not justified or evidenced in a systematic way.</p> <p>The PPP grant received in 2018-19 to support the education of LAC, for whom the corporate parent is Dorset Council, was £937,885 with each attracting £2,300. It was not possible to accurately identify the amount spent on individual children, with PPP grant being spent on young people who were not Looked After and did not attract PPP funding for the Virtual School, such as those on the edge of care or having been adopted, with some individual non-LAC's receiving in excess of £20,000 of support whilst some LAC's received no funding support across the financial years 2018-19 and 2019-20.</p> <p>Since our audit concluded in December, work has been ongoing to implement the 18 recommendations made within the report. Excellent progress appears to be being made although more time is needed to demonstrate that new processes are fully embedded and working as intended. We will undertake a follow up audit in April and report back the Committee in June.</p>						



Audit	Scope and Objective	Opinion	No of Rec	1 = Major	↔	3 = Minor
				Recommendation		
				1	2	3
<b>Framework for Assessing the Effectiveness of Social Care Practice</b>	To provide assurance that a framework is in place to ensure that social care practice meets the quality standards expected in order to deliver positive outcomes for children and young people in need.	 Low Partial	6	-	6	-

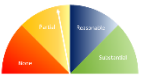
**Summary of Findings**

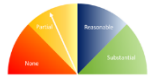
There is no clearly communicated overarching framework of values and standards through which the effectiveness of practice within Children’s Social Care is routinely assessed. As such, it was not possible to provide a definitive opinion on the effectiveness of practice itself.

The Directorate does have a case audit programme in place, and this is providing an overview of the quality of practice evidenced in a sample of cases each month. At the time of fieldwork, at least 30% of audited cases had been considered either ‘Inadequate’ or ‘Requires Improvement’ each month, suggesting significant gaps in the general quality of practice. However, with the previously established Quality Assurance meeting not in effect at the time of our fieldwork, we are concerned that the recurring findings and themes identified through the programme are not currently being reported to an appropriate forum through which a constructive and collaborative response can be made to guide improved practice.

Our own review of cases has identified some common barriers to effective practice; in summary, these were issues with case supervision, closure of cases and case drift often due to handovers between social workers. We understand that solutions to these and other issues will be considered as part of the forthcoming ‘Blueprint for Change’ transformation of Children’s Services. This appears to be a timely opportunity to reach out to all levels of the Directorate in order to build a quality assurance framework for practice that is transparent and meaningful to all.

Actions to our recommendations have been agreed and we will undertake a follow up audit in due course.

Audit	Scope and Objective	Opinion	No of Rec	1 = Major	↔	3 = Minor
				Recommendation		
				1	2	3
<b>Compliance with IR35 Legislation</b>	To ensure that Dorset Council appropriately applies the intermediaries legislation (IR35) across each legacy Council and is not adversely impacted during the ongoing period of convergence.	 High Partial	4	-	2	2
<p><b>Summary of Findings</b></p> <p>IR35 is a complex area of tax consideration relating to the engagement of individuals to provide services through intermediary companies. Currently there are two separate routes for the potential identification and determination of IR35 status. This can either be through the Procurement route or through the HR &amp; Payroll Team. As a result, there is a lack of corporate oversight across the entirety of IR35 activity to ensure that all potential cases are appropriately identified and actioned in a consistent manner that ensures compliance with the IR35 regulation.</p> <p>The lack of corporate oversight is due to be discussed and actions agreed by SLT and we will undertake a follow up audit in due course to assess progress.</p>						

Audit	Scope and Objective	Opinion	No of Rec	1 = Major	↔	3 = Minor
				Recommendation		
				1	2	3
<b>Financial Reconciliations</b>	To give assurance that regular reconciliations are undertaken on a timely basis to identify potential inaccurate or fraudulent transactions.	 Mid Partial	4	-	2	2

**Summary of Findings**

The review of financial reconciliations across Dorset Council (DC) and legacy councils; Dorset County Council (DCC), West Dorset District Council (WDDC), Weymouth and Portland Borough Council (WPBC), Purbeck District Council (PDC), North Dorset District Council (NDDC) and East Dorset District Council (EDDC), has found that predecessor accounts of DCC are being reconciled in a satisfactory and timely manner. However, staffing restructures as a result of Local Government Reorganisation has had an impact on the timely completion of bank reconciliations for both PDC and EDDC, with the last completed reconciliation for EDDC being April 2019 and August 2019 for PDC. Further to this, the PDC bank reconciliations for July and August were found not to balance.

A recommendation previously raised regarding the establishment and introduction of clearing items from DCP Suspense Accounts has not been implemented and the review has highlighted that at the time of the audit, 40% (£13,467) of WDDC Suspense Items were 3 months and older and 63% (£402,154) was 3 months and older for WPBC. Therefore, it is clear there is still a need to ensure the build-up of unmatched items is reduced. In addition, it was unclear if monthly reconciliations are carried out across the legacy district and borough councils for Interest on Loans and Borrowing.

There has been agreement to our recommendations, and we will undertake follow work in due course to confirm progress.

Follow up Audit	Scope and Objective	Progress assessment																																								
Portesham school	To assess the progress made in implementation of the recommendations made following our original audit which was given a partial opinion.	<table border="1"> <thead> <tr> <th colspan="6" data-bbox="1178 443 2072 480">Progress Summary</th> </tr> <tr> <th data-bbox="1178 480 1330 544"></th> <th data-bbox="1330 480 1480 544">Completed</th> <th data-bbox="1480 480 1630 544">In Progress</th> <th data-bbox="1630 480 1780 544">Not Started</th> <th data-bbox="1780 480 1930 544">New Recommendation</th> <th data-bbox="1930 480 2072 544">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="1178 544 1330 580">Priority 1</td> <td data-bbox="1330 544 1480 580">-</td> <td data-bbox="1480 544 1630 580">-</td> <td data-bbox="1630 544 1780 580">-</td> <td data-bbox="1780 544 1930 580">-</td> <td data-bbox="1930 544 2072 580">-</td> </tr> <tr> <td data-bbox="1178 580 1330 617">Priority 2</td> <td data-bbox="1330 580 1480 617">0</td> <td data-bbox="1480 580 1630 617">5</td> <td data-bbox="1630 580 1780 617">1</td> <td data-bbox="1780 580 1930 617">0</td> <td data-bbox="1930 580 2072 617">6</td> </tr> <tr> <td data-bbox="1178 617 1330 654">Priority 3</td> <td data-bbox="1330 617 1480 654">2</td> <td data-bbox="1480 617 1630 654">4</td> <td data-bbox="1630 617 1780 654">1</td> <td data-bbox="1780 617 1930 654">1</td> <td data-bbox="1930 617 2072 654">8</td> </tr> <tr> <td data-bbox="1178 654 1330 678"><b>Total</b></td> <td data-bbox="1330 654 1480 678"><b>2</b></td> <td data-bbox="1480 654 1630 678"><b>9</b></td> <td data-bbox="1630 654 1780 678"><b>2</b></td> <td data-bbox="1780 654 1930 678"><b>1</b></td> <td data-bbox="1930 654 2072 678"><b>14</b></td> </tr> </tbody> </table>					Progress Summary							Completed	In Progress	Not Started	New Recommendation	Total	Priority 1	-	-	-	-	-	Priority 2	0	5	1	0	6	Priority 3	2	4	1	1	8	<b>Total</b>	<b>2</b>	<b>9</b>	<b>2</b>	<b>1</b>	<b>14</b>
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**Summary of Findings**

The original audit was concluded in July 2019. The follow up audit was undertaken during the period November 2019 to January 2020. The period of follow up was longer than might have been expected as the Headteacher was not available to auditors on the arranged day of the follow up visit. This necessitated further e-mail correspondence to gather evidence of progress which has elongated, what would normally have been, a relatively quick process.

Overall the assessment is that progress towards implementation of our recommendations has been slow as can be seen from the table above. One area of concern highlighted in the original audit was reimbursements to staff for purchases made directly by them rather than using the schools official ordering and payment process. As this practice was still in place at the time of the follow up review, we made a further recommendation that the school obtains a procurement card to assist with local, minor purchases, however this should not detract from the need to place orders and make financial commitments in the system thus ensuring there are adequate systems of internal control to manage purchases, payments and budgetary control.

At the time of our original audit there were a number of queries around reimbursements to a particular member of staff. These queries related to incorrect calculations of amounts due and potential duplicate reimbursements. A recommendation was made that the Governing Body investigate the queries further to identify the amount of overpayment to this individual and make appropriate recovery. It would seem that this action has not been pursued.

We intend to undertake a further follow up audit to ensure that action to implement our recommendations is appropriately concluded.

Follow up Audit	Scope and Objective	Progress assessment																																	
<b>Whistleblowing</b>	To assess the progress made in implementation of the recommendations made following our original audit which was given a partial opinion.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: center;">Progress Summary</th> </tr> <tr> <th style="width: 15%;"></th> <th style="width: 20%; text-align: center;">Completed</th> <th style="width: 20%; text-align: center;">In progress</th> <th style="width: 20%; text-align: center;">Not Started</th> <th style="width: 25%; text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>Priority 1</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">1</td> <td style="text-align: center;">3</td> <td style="text-align: center;">1</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">0</td> <td style="text-align: center;">1</td> <td style="text-align: center;">2</td> <td style="text-align: center;">3</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: center;"><b>1</b></td> <td style="text-align: center;"><b>4</b></td> <td style="text-align: center;"><b>3</b></td> <td style="text-align: center;"><b>8</b></td> </tr> </tbody> </table>				Progress Summary						Completed	In progress	Not Started	Total	Priority 1	-	-	-	-	Priority 2	1	3	1	5	Priority 3	0	1	2	3	<b>Total</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>8</b>
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<p><b>Summary of Findings</b></p> <p>The original audit work was concluded in October 2018 with eight recommendations being made. Five of which were priority 2 and three priority 3. The Follow up audit was concluded in July 2019 where progress in implementing the recommendations was found to be limited with only one of the recommendations having been completed, four in progress and work was yet to start on implementing three recommendations. Revised implementation dates within this report indicated all outstanding recommendations would be implemented by 1<sup>st</sup> September 2019 and it was agreed that audit would undertake a further follow up review after this date.</p> <p>Since this date there has been a change of Service Manager as part of the Tranche 1b staffing restructure and we had planned to complete a further follow up. We have been notified that limited further progress has been made, although we have been given an assurance that work will be prioritised to ensure that our recommendations are implemented.</p>																																			

At the conclusion of audit assignment work each review is given an Audit Assurance; a summary of the assurance levels is as follows:

- Substantial – Well controlled and risks well managed.
- Reasonable – Adequately controlled and risks reasonably well managed.
- Partial – Systems require control improvements and some key risks are not well managed.
- None – Inadequately controlled and risks are not well managed

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ↔ 3 = Medium		
						Recommendation		
						1	2	3
<b>Completed Work</b>								
Operational	Election Readiness	1	Final	Advice and Guidance	N/A			
Operational	Induction and Training of Elected Members	1	Final	Substantial	2	-	-	2
Operational	Dorset Local Enterprise Partnership – Enterprise Zone	1	Final	Partial	5	-	5	-
Grant Certification	Weymouth Port Health Authority – Annual Review	1	Final	Grant Certification	N/A			
Grant Certification	Dorset Gateway LEP	1	Final	Grant Certification	N/A			
Grant Certification	Troubled Families	1 -4	Final	Grant Certification	N/A			
Follow up	Family Partnership Zones	1	Final	N/A	3	-	1	2
Operational	Mountjoy School	1	Final	Advice and Guidance	N/A			
Follow up	Deferred Payments (DCC)	1	Final	N/A	0	-	-	-
Follow up	Sickness Management (DCP)	1	Final	N/A	1	-	1	-
Follow up	Data Handling and Disposal (DCP)	1	Final	N/A	4	-	-	4

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ↔ 3 = Medium		
						Recommendation		
						1	2	3
Follow up	Whistleblowing (DCC)	1	Final	N/A	7	-	4	3
Operational	Property Maintenance Framework	1	Final	Reasonable	3	-	1	2
Operational	Portesham School	1	Final	Partial	13	-	6	7
Operational	Recording of the new Dorset Council Budget	1	Final	Advice and Guidance	N/A			
Operational	Homes Dorset	1	Final	Partial	10	3	4	3
Operational	Property Asset Management	2	Final	Advice and Guidance				
Operational	Policy Convergence	2	Final	Partial	6	-	4	2
Follow up	Deprivation of Assets	2	Final	N/A				
Operational	GDPR Compliance	2	Final	Advice and Guidance	N/A			0
Operational	Financial Assessments	1	Final	Reasonable	5	-	-	5
Operational	Communication with Staff	2	Final	Advice and Guidance				
Operational	Fostering Service	2	Final	Partial	4	-	3	1
Grant Certification	Christchurch Disabled Facilities Grant	3	Final	Grant Certification	N/A			
Grant Certification	Local Enterprise Partnership Interim Certification	3	Final	Grant Certification	N/A			
Operational	Effectiveness of Social Care Practice	2	Final	Partial	6	-	6	-

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ↔ 3 = Medium		
						Recommendation		
						1	2	3
Operational	Social Care Caseload Management	2	Final	Reasonable	1	-	1	-
Operational	Use of Pupil Premium for Looked after Children	2	Final	Partial	18	4	10	4
Operational	IR35 Compliance	2	Final	Partial	4	-	2	2
Follow up	Portesham School	3	Final	N/A	14	-	6	8
Key Control	Key Control – Financial Reconciliations	2	Final	Partial	4	-	2	2
Operational	Deputyship for Service Users	1	Final	Reasonable	5	-	2	3
Follow up	Continuing Health Care	4	Final	N/A	0	-	-	-
Operational	Risk Management	3	Final	Advice and Guidance				
Operational	Housing Benefits	2	Final	Substantial	0	-	-	-
<b>Reporting</b>								
Operational	Public Law Outline	2	Draft					
Operational	Budget Monitoring and Reporting	2	Discussion					
Operational	Budget Monitoring and Reporting to SLT and Members	2	Discussion					
Operational	Effectiveness and Implementation of EHCP's	2	Discussion					
Operational	Preparations for 2020-21 budget	3	Discussion					
Operational	Council Tax and Business Rates	2	Discussion					



Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	Recommendation		
						1 = Major	↔	3 = Medium
						1	2	3
Operational	Corporate Performance	3	Discussion					
<b>In Progress</b>								
Operational	Duplicate Payments	1-4	Ongoing					
Operational	NFI	1-4	Advice and Guidance					
Operational	Capital Programme/budget	2	Fieldwork					
Operational	Programme Management – Children’s	2	Fieldwork					
Operational	Contract Compliance	3	Fieldwork					
Operational	Commercial Contract Management (to include contract management in Children’s and Adults)	3	Fieldwork					
Follow up	Dorset Local Enterprise Partnership – Enterprise Zone	3	Fieldwork					
Operational	Disaggregation of Electronic Records to BCP	3	Fieldwork					
Operational	Disaggregation of Paper Records to BCP	3	Fieldwork					
Operational/Schools	Use of Pupil Premium	3	Fieldwork					
Operational	Cyber Security	4	Fieldwork					
Key Control	Main Accounting	4	Fieldwork					
Key Control	Accounts Payable	4	Fieldwork					
Key Control	Accounts Receivable	4	Fieldwork					

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	Recommendation		
						1 = Major	↔	3 = Medium
						1	2	3
Key Control	Treasury Management	4	Fieldwork					
Operational	IT consolidation project	4	Fieldwork					
Operational	Car Parking	4	Fieldwork					
Operational	Equalities and Diversity	4	Fieldwork					
<b>Scoping</b>								
Operational	Review of Reserves	3	Scoping					
Operational	Asset Valuation	4	Scoping					
Operational	Land Charges	4	Scoping					