

# Dorset Council

## Report of Internal Audit Activity

### Progress Report 20/21 – December 2020

## Executive Summary

As part of our update 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.

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### Audit Opinion, Summary of Significant Risks and Follow up work

**Introduction:**

Since our last update, England has had a further four-week period of lockdown, followed by a return to a much stricter tier system of restrictions. Whilst this second lockdown and stricter tier system has not impacted on our audit work in the same way as the first national lockdown, the two audit staff that were redeployed to assist the Council with payment of business grants have been seconded to the Revenues and Benefits team again for the second round of business grant payments. This has impacted on the resources available to the team.

**Audit Opinion:**

This is our third quarterly update for 2020/21 and reviews completed have highlighted that whilst generally risks are well managed, we have identified some gaps, weaknesses and areas of non-compliance. However, we have reasonable levels of confidence that the agreed actions will be implemented and thus strengthen internal control.

Since our last report in September 2020, we have issued five Limited opinions on the areas and activities we have been auditing but none have been classified as a significant risk. Senior Management are now increasingly directing internal audit to areas of likely risk, or known issues, which is a positive. This will naturally result in an increased number of Limited assurance opinions. In Appendix A on pages 6-11, we provide a summary of the Limited opinion work, to provide the committee with further insight.

**Significant Risks:**

In our September update we highlighted the significant corporate risk around the reasons for a largely unpredicted budget overspend in 2019-20 for both SEN and Mainstream **Home to School Transport**. We are currently undertaking follow up work and will provide an update to the March committee around progress to mitigate this risk.

As part of our September update on the use of **Pupil Premium Plus (PPP) Grant by the Virtual School (VS) for Looked After Children (LAC)** we reported that it was not possible to assure members that the corporate risk had been effectively mitigated. We have further follow up work planned for the new year and hope to be able to provide an update in our next report.

## Executive Summary

### Follow up

Following the report to the Committee by the Senior Manager for Assurance we are currently undertaking a further review of **Whistleblowing** along with an audit review of Fraud Reporting. We are working with the Service Manager in order to be able to report a satisfactory position. In respect of the follow up work with **Portesham School**, we are currently working with the school to obtain an updated position to ensure satisfactory progress. Additionally, we have also undertaken a further follow up of Financial Reconciliations and the details of this can be found on page 12.

# Internal Audit Plan Progress 2020/21

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation’s risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.



## SWAP audit plan coverage, changes to the plan, and performance measures

Work completed since our last report is now reflected in the chart below. The aim is that this diagrammatical representation indicates how our completed audits and work in progress provides assurance to the Committee over the Authority’s key strategic risks. Where our audit work doesn’t specifically link to the strategic risks, we have linked it to the Council’s Corporate Plan or to Healthy Organisation Themes. There are clearly still some gaps in coverage, but assurance is gradually building to inform our annual internal audit opinion.

| Corporate Risk                              | Coverage                                      | Assurance assessment based on completed internal audit work |
|---|---|---|
| CRR 01 – Budget                             | Partial coverage                              | Limited   |
| CRR 02 – Cyber Attack                       | Partial coverage                              |   |
| CRR 03 – Recruit, Retain, Develop Workforce | No planned coverage                           |   |
| CRR 04 – GDPR                               | Reasonable coverage                           | Limited   |
| CRR 05 – Emergency Response                 | No planned coverage                           |   |
| CRR 06 – Brexit                             | No planned coverage                           |   |
| CRR 07 – Infrastructure                     | No planned coverage                           |   |
| CRR 08 – Education                          | Partial coverage                              |   |
| CRR 09 – Transformation                     | Partial coverage                              |   |
| CRR 10 – Corporate Knowledge                | No planned coverage                           |   |
| CRR 11 – Climate Change                     | Coverage planned but not started or completed |   |
| CRR 12 – Breach of Statutory Duty           | Partial coverage                              |   |
| CRR 13 – Health, Safety, Wellbeing          | Partial coverage                              | Limited   |
| CRR 14 – Safeguarding                       | Reasonable coverage                           | Limited   |
| CRR 15 – Commissioning                      | Partial coverage                              | Limited   |
| CRR 16 – Officer/ Member Interface          | No planned coverage                           |   |
| CRR 17 – School Transport                   | Reasonable coverage                           | Limited   |
| CRR 18 – Evidence Base                      | No planned coverage                           |   |
| CRR 19 – Partnerships                       | No planned coverage                           |   |
| CRR 20 – Election                           | No planned coverage                           |   |
| CRR 21 – Covid-19 Response                  | Partial coverage                              | Advice & Guidance   |

TABLE KEY:

|   |
|---|
| Reasonable coverage                           |
| Partial coverage                              |
| Coverage planned but not started or completed |
| No planned coverage                           |
| Proposed coverage removed                     |

| Healthy Organisation        | Coverage         | Assurance   |
|-----------------------------|------------------|-------------|
| HO 2 – Financial Management | Partial coverage | Substantial |

## Internal Audit Plan Progress 2020/21

**We will build our audit plan as the year progresses to ensure that we are auditing the right things at the right time**

### **Changes to the Audit Plan**

The live audit plan tracker including the live version of the table of coverage as detailed above, can be found by accessing this [link](#). As you will see there are a number of tabs across the bottom of the spreadsheet that show the Coverage of Key Risks, Completed Audits, In Progress Audits, Waiting for Go Live, Deferred Audits, Removed Audits, Future Proposed Audits and finally a Risk Assessment. This record is a real-time view of the rolling audit plan and shows the status of current audits.

### **Performance Measures**

| <b>Performance Measure</b>   | <b>Performance</b> |
|--|--------------------|
| <b><u>Quality of Audit Work</u></b><br>Overall Client Satisfaction<br><i>(did our work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i><br><br>Value to the Organisation<br><i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i> | 100%<br><br>100%   |
| <b><u>Outcomes from Follow Up Audit Work</u></b><br>Percentage of Priority 1&2 recommendations for Limited assurance audits, that <u>remain outstanding</u> when the follow up audit is undertaken   | 74%                |

## Internal Audit Plan Progress 2020/21

### Added Value

**'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.'**



### Added Value

Alongside the introduction of *'Agile Auditing'*, where with increased collaboration and a joint commitment with the service under review, it is possible to complete audits faster and more efficiently; we have now rolled out a one-page report. This ensures that for busy managers the headline issues from the audit work are highlighted in a quick and easily understood format. We have had some very positive feedback from managers who have found this change to be a constructive, helpful change to our audit product.

We are continuing with our successful quarterly data analysis which enables us to identify potential duplicate payments that the authority has made. The latest exercise has enabled us to identify a further £34,450 of duplicate payments which brings the total value of duplicate payments identified by SWAP since we started the analysis in October 2018, to in excess of £103,000. The Council has employed a software product (AP Forensics) that will enable the identification of potential duplicates before payments are made. We have worked with the Accounts Payable team to provide a piece of advisory work around the implementation of this software and we intend to continue our analysis work, hoping to see a reduction in the duplicate payments as the implementation of the software is rolled out.

We have undertaken a number of benchmarking exercises since our last report. We use our own SWAP partners for benchmarking but also use a wider network of the County Chief Auditor's Network which has delivered some useful benchmarking data. The benchmarking exercises undertaken since our last report are:

- Corporate Criminal Offence – a review to identify other Councils approach and to obtain copies of policies and training materials.
- Protection of Property – to identify how other Council's manage large cash sums as part of protection cases.
- Coroner's Service – to identify which Councils operated a joint service with other councils and what procedures they have to manage these arrangements.
- Value for Money – a review of VFM strategies in other councils
- Unregistered Children's Services Placements – to identify the use of unregistered placements in other Councils

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. The four recently revised opinion ratings are defined as follows:

| Assurance Definitions |  |
|-----------------------|--|
| <b>No Assurance</b>   | Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited. |
| <b>Limited</b>        | Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited                        |
| <b>Reasonable</b>     | There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.                     |
| <b>Substantial</b>    | A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.  |

In addition to the assurance definitions above we also provide 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 limited as the dial is sitting on the lower end of the limited scale. It could equally have been a medium limited assurance where the dial sits midway or high limited 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 Limited assurance audits that have a high number of recommendations and/or could be a cause for concern. We have therefore introduced a section of our report which provides further information for members on the Limited 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 Limited 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.

|   |   |   |          |          |          |          |
|---|---|---|----------|----------|----------|----------|
| <p><b>Protection of Property</b></p>  | <p>To review how the Council complies with the responsibilities set out in Section 47 of the Care Act 2014 with regards to Protection of Property and to research how the Council can address recent issues that have arisen when handling all types of moveable property, in particular large quantities of cash, and to include how other councils comply with this duty.</p> |  <p>High Limited</p> | <p>5</p> | <p>0</p> | <p>4</p> | <p>1</p> |
| <p><b>Summary of Findings</b></p> <p>The Council has a duty under the Care Act to safeguard the property of certain service users whilst they are receiving care services away from their home. The audit found that there is no central inventory or record within the Adult Services directorate of all protection cases. Therefore, there is no oversight at a directorate or corporate level, of the value of monies, valuables and property that Dorset Council is currently safeguarding. There was no clear responsibility or oversight for the contents of safes within county hall, a number of which have been used to deposit cash from protection cases.</p> <p>Historically, Social Workers have experienced difficulties in paying larger sums of cash into the bank, due to money laundering regulations. However, information gathered via benchmarking across other councils as part of this audit has confirmed a potential solution which is now being explored by the service.</p> <p>A number of actions were agreed in order to strengthen the oversight of this area and to ensure that current safe guidance was updated and issued to all relevant staff. All actions are due to be implemented by 31<sup>st</sup> January 2021.</p> |   |   |          |          |          |          |

|  |   |   |          |          |          |          |
|--|---|---|----------|----------|----------|----------|
| <p><b>Data Protection Training</b></p>   | <p>To review the controls in place to ensure that all staff, including those employed on an agency, contractual and consultant basis complete the mandatory GDPR training and refresher training.</p> |  | <p>5</p> | <p>0</p> | <p>4</p> | <p>1</p> |
| <p><b>Summary of Findings</b></p> <p>It was not possible to confirm that effective control measures are in place to ensure that all staff, including those employed on an agency, contractual and consultancy basis, complete the mandatory General Data Protection Regulation (GDPR) training and refresher training made available by the Council. There was a lack of mature and accessible data, although it was clearly evident that some of the audit findings had already been identified by management and were currently being worked upon. Prior to the Covid-19 lockdown, GDPR training completions rates, including induction and refresher training, were at 3%. The increased communications to staff however, raised the rate to 26%, accurate at the end of June 2020.</p> <p>It was found that although staff training may be discussed during the 1:1 and performance review process, there is currently no place where this is recorded, and is therefore not monitored as effectively as it could be. The Senior Learning &amp; Development (L&amp;D) Consultant suggested that a tick box and/or DES e-form would allow greater monitoring in this area.</p> <p>Similarly, there is a management checklist which is designed to be used by all managers to ensure the new starter is appropriately set up and ready for their first day of work. The mandatory GDPR training features on this checklist, however, this form is not recorded within DES.</p> <p>Council Data Protection and Data Breach Policies are accessible to all staff with a Dorset Council (DC) email address (council staff and agency workers) but are not easily accessible to staff without a DC email address (contractual and consultancy staff). The Council rely on corporate communications to remind staff to check whether they are up to date with their Data Protection training; the frequency of updates varies depending upon the current completion rate across the Council. Similarly, contractual and consultancy staff do not receive these corporate communications.</p> <p>Actions have been agreed to improve the oversight of GDPR training completion going forward and are due to be implemented by 31<sup>st</sup> July 2021.</p> |   |   |          |          |          |          |

|   |   |   |           |          |          |           |
|---|---|---|-----------|----------|----------|-----------|
| <p><b>Transport Operators Licence</b></p> | <p>To check that processes and reporting in place ensures compliance with the Transport Operator licence terms.</p> |  <p>High Limited</p> | <p>16</p> | <p>0</p> | <p>5</p> | <p>11</p> |
|---|---|---|-----------|----------|----------|-----------|

**Summary of Findings**

Fleet Services is a relatively new team who are responsible for monitoring compliance of the Transport Operators Licence. Fleet Services provide management information about driver activities for services however our audit testing has identified inconsistent approaches across these end user services that operate these vehicles. The appointment of an additional compliance officer will help to ensure a Corporate overview is maintained.

Individual’s driving performance is not being monitored consistently across or within the different services and there is no framework in place for supervisors to discuss a driver’s performance to highlight good performance and identify areas for improvement. There is no corporate overview of mandatory training to ensure that all officers have completed the required training within the required timescales.

Analysis of all service inspection data for Highways and Dorset Travel indicated that these inspections are not being carried out within the set timeframe in over 30% of instances. It was not possible to obtain the same level data for Waste Services however a sample test indicated no issues.

A detailed action plan has been agreed with management and all actions are due to be implemented by 31<sup>st</sup> July 2021.

|   |  |   |          |          |          |          |
|---|--|---|----------|----------|----------|----------|
| <p><b>Coroners Service</b></p>  | <p>To provide assurance that the governance structures around the pan-Dorset Coroner’s Service allow for a transparent decision-making process and provide appropriate financial and performance oversight and scrutiny.</p> |  <p>High Limited</p> | <p>7</p> | <p>0</p> | <p>5</p> | <p>2</p> |
| <p><b><u>Summary of Findings</u></b></p> <p>The Coroners Service is a pan-Dorset service provided by Bournemouth, Christchurch and Poole Council through a Service Level Agreement. Areas for improved control have been identified with regard to invoice processing within the Coroner’s service, potentially impacting on the accuracy and transparency of budget monitoring and forecasting for both local authorities. Invoices from Pathologists and Doctors for post-mortem work are not being committed against the financial system at the point they are received meaning there is no accurate record of the total commitment for these services at any given time across the financial year. Further to this, contract provider invoices are not subject to sufficient scrutiny prior to payment.</p> <p>It is positive that quarterly Coroner’s and Mortuary Service meetings are held, where service level topics are discussed. There is currently no representation from the other key stakeholders of the service, such as police or coronial staff. To aid transparency, oversight, collaboration and communication, the presence of all key stakeholders would be expected at governance groups, to contribute to the review of the service and scrutiny of both budgetary and performance data.</p> <p>The total cost of the Coronial Removal Contract was £240k in 2019/20, increasing to an estimated £280k by the end of 2020/21. Currently there is no performance monitoring of contract providers despite this being included within the framework contractual arrangements. Given the absence of invoice cross checking, it would be imperative for performance reviews to take place and be presented for scrutiny at established governance boards to ensure transparency.</p> <p>A detailed action plan has been agreed with management and all actions are due to be implemented by 30<sup>th</sup> April 2021.</p> |  |   |          |          |          |          |

|   |   |   |          |          |          |          |
|---|---|---|----------|----------|----------|----------|
| <p><b>High Cost Placements<br/>(Children’s Service’s)</b></p> | <p>To review the controls in place when placements are sourced and managed on an ongoing basis to ensure that the Council is obtaining value for money.</p> |  <p>High Limited</p> | <p>8</p> | <p>0</p> | <p>3</p> | <p>5</p> |
|---|---|---|----------|----------|----------|----------|

**Summary of Findings**

The visibility of the decision making process when sourcing placements for looked after children could be improved to document why certain providers are chosen and other providers are dismissed. This should lead to increased transparency within the process and demonstrate where value for money considerations have been taken into account.

Contract management meetings undertaken by DC Officers with some of the larger providers should include greater emphasis of key outcomes required by the Council, including whether the service provided is in alignment with the Council’s needs and providing value for money.

Instances of potentially invalid Individual Placement Agreements (IPAs) were found where the contractual terms referred to within the IPA were not correct for the type of placement. The IPA referred to being under the terms of a framework agreement, when in fact the placement was not part of the framework and should come under the national contract terms.

We have agreed an action plan with management which will be fully implemented by 31<sup>st</sup> March 2021.

| Follow up Audit                         | Scope and Objective  | Progress assessment     |           |             |            |       |
|---|--|-------------------------|-----------|-------------|------------|-------|
| <p><b>Financial Reconciliations</b></p> | <p>To assess the progress made in implementation of the recommendations made following our original audit which was given a partial opinion.</p> | <b>Progress Summary</b> |           |             |            |       |
|   |  |                         | Completed | In progress | New Action | Total |
|   |  | Priority 1              | -         | -           | -          | -     |
|   |  | Priority 2              | 1         | 1           | 0          | 2     |
|   |  | Priority 3              | 1         | 0           | 1          | 2     |
| <b>Total</b>                            | <b>2</b>   | <b>1</b>                | <b>1</b>  | <b>4</b>    |            |       |

**Summary of Findings**

The original audit work was concluded in February 2020 with four recommendations being made; two of which were priority 2 and two priority 3. The follow up audit was concluded in August 2020 where progress in implementing the recommendations was found to be slower than anticipated with only one of the recommendations having been fully completed and three still in progress.

This further follow up work has confirmed that two of the three recommendations which were in progress have now been completed, with just one remaining in progress. The outstanding bank reconciliations have been completed and are up to date. Current processes ensure that items are not held in suspense accounts for a lengthy time and an exercise is underway to clear the historical balances. A new action has been raised for the predecessor district bank accounts to be included within the Control Spreadsheet where a corporate overview is maintained of all required reconciliations to ensure they are completed on a timely basis with a secondary authorisation.

The original plan to merge the Revenues and Benefits system in December has been postponed to June however, benefit and refund transactions will be paid from the new Dorset Council account for West Dorset District Council, Weymouth & Portland Borough Council and Purbeck District Council from January. The bank reconciliations for North Dorset District Council and East Dorset District Council will need to continue until the database is merged, but the only transactions will be for revenues and benefits so will be much easier to reconcile.

We are satisfied that appropriate progress has now been made and we do not intend to undertake any further follow work in this area.

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

- Substantial – A sound system of governance, risk management and control in place
- Reasonable – A generally sound system of governance, risk management and control in place
- Limited – Significant gaps, weaknesses or non-compliance were identified
- No Assurance – Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified

| Audit Type                    | Audit Area  | Quarter | Status    | Opinion             | No of Rec | Recommendation |   |            |
|-------------------------------|---|---------|-----------|---------------------|-----------|----------------|---|------------|
|                               |   |         |           |                     |           | 1 = Major      | ↔ | 3 = Medium |
|                               |   |         |           |                     |           | 1              | 2 | 3          |
| <b>Completed Work 2019/20</b> |   |         |           |                     |           |                |   |            |
| Operational                   | Commercial Contract Management                            | 4       | Final     | Partial             | 4         |                | 2 | 2          |
| <b>Completed Work 2020/21</b> |   |         |           |                     |           |                |   |            |
| Redeployment                  | Revenues and Benefits Team – Small Business Grants        | 1       | Completed | N/A                 |           |                |   |            |
| Redeployment                  | Registration Service - Registration of Deaths             | 1       | Completed | N/A                 |           |                |   |            |
| Redeployment                  | Discretionary Grant Scheme Administration                 | 1       | Completed | N/A                 |           |                |   |            |
| Investigation                 | Public Conveniences Investigation                         | 1       | Final     | Advice and Guidance |           |                |   |            |
| Operational                   | Financial Support to Leisure Centres during COVID Closure | 1       | Final     | Advice and Guidance |           |                |   |            |
| Operational                   | Operation of Business Grant Benchmarking Exercise         | 1       | Final     | Advice and Guidance |           |                |   |            |
| Grant Certification           | Troubled Families Certification first submission          | 1       | Final     | Advice and Guidance |           |                |   |            |
| Operational                   | Audit Committee Skills Best Practice                      | 2       | Final     | Advice and Guidance |           |                |   |            |
| Operational                   | Distribution of redundant laptops within the Community    | 2       | Final     | Advice and Guidance |           |                |   |            |

| Audit Type          | Audit Area  | Quarter | Status | Opinion             | No of Rec | Recommendation |   |            |
|---------------------|---|---------|--------|---------------------|-----------|----------------|---|------------|
|                     |   |         |        |                     |           | 1 = Major      | ↔ | 3 = Medium |
|                     |   |         |        |                     |           | 1              | 2 | 3          |
| Operational         | School Transport                                  | 2       | Final  | Limited             | 12        | 4              | 6 | 2          |
| Operational         | One Time Vendors                                  | 2       | Final  | Advice and Guidance |           |                |   |            |
| Grant Certification | LEP Grant Certification                           | 2       | Final  | Advice and Guidance |           |                |   |            |
| Operational         | Generation and use of surplus car parking funds   | 2       | Final  | Advice and Guidance |           |                |   |            |
| Follow up           | Financial Reconciliations                         | 2       | Final  | N/A                 | 3         | 0              | 2 | 1          |
| Follow up           | Financial Reconciliations – further follow up     | 3       | Final  | N/A                 | 2         | 0              | 1 | 1          |
| Grant Certification | Troubled Families Certification second submission | 2       | Final  | Advice and Guidance |           |                |   |            |
| Operational         | Duplicate Payments testing Quarter 1              | 3       | Final  | Advice and Guidance |           |                |   |            |
| Operational         | Protection of Property                            | 3       | Final  | Limited             | 5         | 0              | 4 | 1          |
| Follow up           | Virtual School                                    | 3       | Final  | N/A                 | 13        | 3              | 6 | 3          |
| Operational         | Duplicate Payments testing Quarter 1              | 3       | Final  | Advice and Guidance |           |                |   |            |
| Operational         | Data Protection training                          | 3       | Final  | Limited             | 5         | 0              | 4 | 1          |
| Grant Certification | Troubled Families Certification third submission  | 3       | Final  | Advice and Guidance |           |                |   |            |
| Operational         | Payroll   | 3       | Final  | Substantial         |           |                |   | 1          |
| Operational         | Value for Money                                   | 3       | Final  | Advice and Guidance |           |                |   |            |

| Audit Type          | Audit Area   | Quarter | Status            | Opinion             | No of Rec | 1 = Major      | ↔ | 3 = Medium |
|---------------------|--|---------|-------------------|---------------------|-----------|----------------|---|------------|
|                     |  |         |                   |                     |           | Recommendation |   |            |
|                     |  |         |                   |                     |           | 1              | 2 | 3          |
| Operational         | Accounts Payable Forensics Software                | 3       | Final             | Advice and Guidance |           |                |   |            |
| Grant Certification | Troubled Families Certification fourth submission  | 3       | Final             | Advice and Guidance |           |                |   |            |
| Follow up           | Framework for Effective of social Care Practice    | 3       | Final             | N/A                 |           |                | 1 |            |
| Operational         | Whistleblowing Investigation                       | 3       | Final             | Advice and Guidance |           |                |   |            |
| Operational         | High Cost Placements                               | 3       | Final             | Limited             | 8         |                | 3 | 5          |
| Operational         | Corporate Criminal Offence                         | 3       | Final             | Advice and Guidance |           |                |   |            |
| Operational         | Transport Operators Licence                        | 3       | Final             | Limited             | 16        |                | 5 | 11         |
| Follow up           | Adult Care Services Debt Management                | 3       | Final             | N/A                 |           |                |   |            |
| Operational         | Coroners Service                                   | 3       | Final             | Limited             | 7         |                | 5 | 2          |
| Investigation       | Complaints Investigation                           | 2       | Final             | Advice and Guidance |           |                |   |            |
| <b>Reporting</b>    |  |         |                   |                     |           |                |   |            |
| Operational         | Unregistered Placements                            | 3       | Draft             |                     |           |                |   |            |
| Follow up           | Fostering Service                                  | 3       | Draft             |                     |           |                |   |            |
| Operational         | Claim for lost income due to Covid-19              | 3       | Draft             |                     |           |                |   |            |
| <b>In Progress</b>  |  |         |                   |                     |           |                |   |            |
| Redeployment        | Revenues and Benefits Team – Small Business Grants | 3       | Currently Ongoing | N/A                 |           |                |   |            |

| Audit Type                | Audit Area                              | Quarter | Status             | Opinion | No of Rec | 1 = Major      | ↔ | 3 = Medium |
|---------------------------|---|---------|--------------------|---------|-----------|----------------|---|------------|
|                           |   |         |                    |         |           | Recommendation |   |            |
|                           |   |         |                    |         |           | 1              | 2 | 3          |
| Operational               | Verification of Leisure Centre Claims   | 3       | In progress        |         |           |                |   |            |
| Follow up                 | Compliance with IR35                    | 3       | In progress        |         |           |                |   |            |
| Follow up                 | Enterprise Zone                         | 3       | In progress        |         |           |                |   |            |
| Operational               | Duplicate Payments checking – Quarter 2 | 3       | In progress        |         |           |                |   |            |
| Operational               | Fraud Reporting                         | 3       | In Progress        |         |           |                |   |            |
| Follow up                 | Whistleblowing Investigation 2          | 3       | In progress        |         |           |                |   |            |
| Follow up                 | Policy Convergence                      | 3       | In progress        |         |           |                |   |            |
| Follow up                 | School Transport                        | 3       | In progress        |         |           |                |   |            |
| Follow up                 | Portesham School – further follow up    | 3       | In progress        |         |           |                |   |            |
| <b>Waiting to Go Live</b> |   |         |                    |         |           |                |   |            |
| Operational               | Contract Management in Dorset           | 4       | Waiting to go live |         |           |                |   |            |
| Operational               | Early Years Funding                     | 4       | Waiting to go live |         |           |                |   |            |
| Operational               | Front Door Service                      | 4       | Waiting to go live |         |           |                |   |            |
| Operational               | Impact of Inflation on Adult Services   | 4       | Waiting to go live |         |           |                |   |            |
| Operational               | Joint Working with Health               | 4       | Waiting to go live |         |           |                |   |            |

| Audit Type          | Audit Area   | Quarter | Status             | Opinion | No of Rec | 1 = Major      | ↔ | 3 = Medium |
|---------------------|--|---------|--------------------|---------|-----------|----------------|---|------------|
|                     |  |         |                    |         |           | Recommendation |   |            |
|                     |  |         |                    |         |           | 1              | 2 | 3          |
| Fraud Detection     | CiFAS Data Matching                                | 4       | Waiting to go live |         |           |                |   |            |
| Operational         | Disclosure and Barring Service Checks              | 4       | Waiting to go live |         |           |                |   |            |
| Operational         | Continuous Auditing - Accounts Payable and Payroll | 4       | Waiting to go live |         |           |                |   |            |
| Grant Certification | Troubled Families – final submission               | 4       | Waiting to go live |         |           |                |   |            |
| Operational         | Duplicate Payments – Quarter 3                     | 4       | Waiting to go live |         |           |                |   |            |
| Operational         | Dedicated Schools Grant                            | 4       | Deferred from Q2   |         |           |                |   |            |