



INTERNAL AUDIT SHARED SERVICE

North West Leicestershire District Council

Internal Audit Progress Report July 2018

1. Introduction

- 1.1 The assurances received through the Internal Audit programme are a key element of the assurance framework required to inform the Annual Governance Statement. The purpose of this report is to highlight the progress against the 2018/19 Internal Audit Plan up to 13th July 2018 and inform the Audit and Governance Committee of any significant control failings that have been identified through Internal Audit work.

2. Purpose of Internal Audit

- 2.1 The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal Audit play a vital role in advising the Council that these arrangements are in place and operating effectively. The Council's response to Internal Audit activity should lead to strengthening of the control environment, and therefore contribute to the achievement of the organisation's objectives.
- 2.2 Internal Audit provide a combination of assurance and consulting/advisory activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary.

3. Authority of Internal Audit

- 3.1 Internal Audit derives its authority from the Accounts and Audit Regulations 2015, the Internal Audit Charter and the Council's Constitution. The Financial Regulations, which are part of the Constitution, set out that 'Internal Audit has authority to:
- a) enter any Council owned or occupied premises or land at all times (subject to any legal restrictions outside the Council's control);
 - b) have access at all times to the Council's records, documents and correspondence;
 - c) require and receive such explanations from any employee or member of the Council as he or she deems necessary concerning any matter under examination; and
 - d) require any employee or member of the Council to produce cash, stores or any other Council owned property under their control.
 - e) The Senior Auditor shall have access to, and the freedom to report in his/her name to all boards, members or officers, as he/she deems necessary.

4 Responsibility of Internal Audit

- 4.1 Internal Audit will have the responsibility to review, appraise and report as necessary on:
- a) the adequacy and effectiveness and application of internal controls and processes and systems;
 - b) the extent of compliance with Financial Regulations and Standing Orders and approved policies and procedures of the Council plus the extent of compliance with external laws and regulation; and
 - c) the extent to which the Council's assets and interest are accounted for and safeguarded from losses of all kinds arising from waste, inefficient administration, poor value for money, fraud or other cause.

5 Independence of Internal Audit

- 5.1 Internal Auditors must be sufficiently independent of the activities they audit to enable them to provide impartial, unbiased and effective professional judgements and advice. Internal Auditors must maintain an unbiased attitude that allows them to perform their engagements in such a manner that they believe in their work product and that no quality compromises are made.
- 5.2 If independence or objectivity is impaired in fact or appearance, the details of the impairment should be disclosed to senior management and the Audit and Governance Committee.

6 Internal Audit Team Update

- 6.1 The Audit Manager started her maternity leave on 6 November 2017. The Interim Audit Manager has been in post since 18th December 2017.

7 Internal Audit Plan Update

- 7.1 Internal Audit resources have been used in quarter one to complete audits from the 2017/18 Internal Audit Plan. Since the last update report, four final reports have been issued and two reports have been issued in draft.

The executive summaries for the final reports issued are included in Appendix B.

The Sundry Debtors audit opinion was a grade 3 as in our opinion, internal controls require significant improvement. The main areas identified for improvement are:

- Lack of formal operational procedure notes
- Weaknesses with regards to evidencing/recording of action taken on debt recovery
- Weaknesses with regards to issue and follow-up of aged debtor reports
- Lack of focussed debt recovery via a formal action plan
- Inaccuracies with regards to Sundry debt write-offs reported to Cabinet
- Monitoring and reporting of income collection relating to prior year debts

A number of recommendations have been made (detailed in Appendix C) to address the weaknesses identified which will be followed up by Internal Audit in accordance with the agreed timescale.

Progress made against the 2018/19 Internal Audit Plan is documented in Appendix A. There are currently four reviews in progress.

- 7.2 The plan needs to be flexible in order to respond to current risks and resources. There have been no changes to the plan approved in March 2018 to date.

8 Internal Audit Recommendations

- 8.1 Internal Audit monitors and follows up all critical, high and medium priority recommendations. All outstanding recommendations are included at Appendix C for information. Recommendations that have been made and implemented immediately following the audit, are also included for information.

8.2 A further follow up of outstanding recommendations made in relation to the S106 review was undertaken during July 2018. Some progress has been made since the last update report as detailed below:

- Quarterly reports are submitted to the Council's Asset Management Group;
- Liaison with other organisations responsible for implementing s106 requirements has resulted in some unspent monies being used;
- Liaison with developers on behalf of partners has resulted in issues being solved without the need for variations in existing s106 agreements;
- A review of monies received by the Council in the last 5 years against expenditure.
- Proactive monitoring has commenced, although this has been limited to date.

As detailed at Appendix C, there is however further work to be undertaken, particularly with regards to ensuring that sufficient details are entered onto the s106 database to enable effective monitoring of actions and triggers relevant to the agreements. Internal Audit will continue to monitor progress made in this area. A full review is scheduled for Q3/Q4 within the 2018/19 Internal Audit Plan.

9 Internal Audit Performance Indicators

9.1 Performance information for Internal Audit in relation to its team plan actions and performance indicators is documented in Appendix D.

2018/19 AUDIT PLAN PROGRESS TO 13 JULY 2018

Audit Area (report number)	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations					Comments
						C	H	M	L	A	
HR & ORGANISATIONAL DEVELOPMENT											
Health & Safety	Risk Based	8	5.9	In progress							
HOUSING											
Homelessness (New Homelessness Reduction Act)	Risk Based	8	-	Scheduled for Q3							
Housing Repairs	Risk Based	10	4.5	In progress							
New Council Houses	Risk Based	5		Scheduled for Q3							
Gas/Solid Fuel Servicing and Maintenance	Risk Based	6	6	In progress							
Property Services	Risk Based	8	-	Scheduled for Q4							
Housing ICT review	Advisory	2	-	As required							
COMMUNITY SERVICES											
Grounds Maintenance	Risk Based	7	-	Scheduled for Q2							
Planning Enforcement	Risk Based	8	-	Scheduled for Q3							
Car Parking & Enforcement	Risk Based	6	0.8	In progress							
Environmental Health (Licensing)	Risk Based	8	-	Scheduled for Q2							
PLANNING											
Peer review outcomes (Review of implementation/follow up)	Risk Based	3	-	Scheduled for Q4							
S106 (Detailed follow up)	Risk Based	5	1	Follow up complete. (Full review scheduled for Q3/4)							
ECONOMIC DEVELOPMENT											
Cultural Services	Risk Based	5	-	Scheduled for Q4							Phase 2 or Restructure – to review audit requirements in Q4
FINANCE											
Key Financial Systems	Risk Based	35	-	Scheduled for Q3/4							
Contract /Programme Management	Risk Based	6	-	Scheduled for Q2							
Finance service/systems reviews	Advisory	6	0.6	As required							
ICT											
Firmstep – Phase 1 Implementation	Risk Based	6		Scheduled for Q2							

KEY

Audit Opinion

Grade	Definition
1	Internal controls are adequate in all important aspects
2	Internal controls require improvement in some areas
3	Internal controls require significant improvement
4	Internal controls are inadequate in all important aspects

Recommendation Priority

Level	Definition
Critical	Recommendations which are of a very serious nature and could have a critical impact on the Council, for example to address a breach in law or regulation that could result in material fines/consequences.
High o	Recommendations which are fundamental to the system and require urgent attention to avoid exposure to significant risks.
Medium	Recommendations which, although not fundamental to the system, provide scope for improvements to be made,
Low	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.
Advisory	Issues concerning potential opportunities for management to improve the operational efficiency and/or effectiveness of the system.

EXECUTIVE SUMMARY OF INTERNAL AUDIT FINAL REPORTS ISSUED 01 March 2018 – 13 July 2018

Report	Portfolio Holder	Head of Service & Team Manager	Assurance Level	Main Areas for Improvement	Recommendations				
					C	H	M	L	A
2017/18 Audits									
8 – Assistive Technology & Support Services	Housing Portfolio Holder	Head of Housing & Asset Manager Housing Management Team Manager	2	All aspects of stock management. Procedures associated with the Assistive Technology and Support Service.	-	7	7	1	-
9 – Cash & Bank	Corporate Portfolio Holder	Head of Finance Finance Manager & Deputy S151 Officer	1	None	-	-	-	-	-
10 - Capital Accounting ~	Corporate Portfolio Holder	Head of Finance Finance Manager & Deputy S151 Officer	2	Updating Asset Disposal Policy Year-end processing of the Fixed Asset Register Depreciation calculations Valuations	-	3	4	-	-
11- Sundry Debtors	Corporate Portfolio Holder	Head of Finance Finance Manager & Deputy S151 Officer	3	Formalisation of operational procedure notes Evidencing/Recording of action taken on debt recovery Issue and follow up of aged debtor reports Focussed debt recovery via a formal action plan Sundry debt write-offs reported to Cabinet Monitoring and reporting of income collection relating to prior year debts	-	9	5	1	-

See Appendix A for Key.

Appendix C

RECOMMENDATIONS TRACKER – OUTSTANDING RECOMMENDATIONS

Report	Recommendation	Rating	Officer Responsible	Target Date	Internal Audit Comments		
2016/17 Reports							
11	Review of Compliance with the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption	7	A review should be undertaken to confirm that the policy framework is satisfactory and policies are up to date.	Medium	Interim Head of Transformation	26.05.17	Responsibility for undertaking a review of the policy framework has been assigned to the Head of Finance. Follow up planned for July 2018.
			As part of this the need for a cyber security policy should be considered.				Implemented. The IT Security policy has now been updated to include a cyber security policy.
14	s106	5	The details from the S106 agreement entered onto the S106 database should be sufficient to enable effective monitoring of actions and triggers associated with the agreements.	High	Planning Policy Team Manager	September 2017	Internal Audit followed up in July 2018.
							Limited progress to date in terms of cleaning/checking data. Due to the available resource and other priorities. It is unlikely that this will be completed before the end of 2018/19.
							Full audit to take place in Q3/Q4
		9	Where other departments retain records of S106 agreements for their own purposes regular liaison meetings should be held with the department and Planning Policy to ensure that information held by all parties agrees.	Medium	Planning Policy Team Manager	October 2017	Internal Audit followed up in July 2018
							A report is presented to the Asset Management Group on a quarterly basis detailing s106 agreements which fall under the Councils responsibility to implement. This includes a traffic light system prioritising the dates for spending any monies.
		15	Records should be maintained which show the intended recipient of S106 funding, amount due, purpose of funding and date which the funding is to be spent by. There should be a facility whereby the recipient is prompted of funding available on a periodic	Medium	Planning Policy Team Manager	August 2017	Standard notification templates are now in place to advise intended recipients that: <ul style="list-style-type: none"> a new S106 Agreement is in place of relevance to them;

Report		Recommendation		Rating	Officer Responsible	Target Date	Internal Audit Comments
			basis (this information should have been agreed first with the other Council departments that also hold information).				<ul style="list-style-type: none"> monies have been received that they are identified as being responsible for <p>Internal audit to review implementation as part of full audit in Q3/Q4</p>
		17	Completed funding drawdown applications should be numbered and a record kept of their location should reference to these be required in the future.	Medium	Planning Policy Team Manager	July 2017	<p>The issue of managing grant applications and projects is still to be addressed.</p> <p>Full audit to take place in Q3/Q4</p>
2017/18 Reports							
2	ICT Assets	6	The Asset Management Group should develop a Minor Asset Disposal Policy to define the requirements when disposing of ICT and other minor assets. This should include any authorisation required prior to disposal of the asset.	High	Interim Head of Transformation	January 2018	This recommendation is superseded by recommendations made within the Capital Accounting Internal Audit report.
3	Development Control	1	Development Control procedure notes should be updated to reflect current practice.	Medium	Planning Support Team Leader	December 2017	<p>Followed up April 2018 – Some progress has been made however further time is required to complete. Revised Target date : August 2018</p> <p>To follow up Sept 2018.</p>
6	HR and Payroll	1	A service level agreement (or something similar) should be produced by HR and Financial Services to set out the roles and responsibilities of each team for monthly and annual processes.	Medium	Financial Services Team Manager and HR Manager	31.03.18	<p>Internal Audit followed up April 2018. SLA still in progress. Revised Target date July 2018.</p> <p>To follow up August 2018</p>
		2	A review of procedure notes should be undertaken to confirm that they exist for all key tasks that are specific to NWLDC and do not follow the system providers' standard approach – for example reconciliations or internal checking processes. Where necessary procedure notes should be produced.	Medium	Senior Exchequer Services Officer and HR Analyst	31.03.18	<p>Internal Audit followed up April 2018. A checklist is completed for key tasks. Formal procedure notes will be drawn up with regard to reconciliations. Revised Target date : August 2018</p> <p>To follow up Sept 2018</p>

Report		Recommendation		Rating	Officer Responsible	Target Date	Internal Audit Comments
		11	The rates for the laundry/uniform allowance and unsociable hours payments should be included in the report that is due to be taken to CLT detailing errors identified during implementation of the new system, so that a decision can be made and documented on the rates going forwards.	Medium	HR Team Manager	31.10.17	Internal Audit followed up in June 2018. Further details awaited from HR. Revised Target date : July 2018 To follow up August 2018
5	Hermitage Leisure Centre	2	All items of bar stock should be recorded on stock record sheets. Where it is decided that certain stock items are not recorded on stock records this should be formally agreed.	High	Leisure Centres Commercial Manager	February 2018	Internal Audit arranged to attend stock take on 16 th April 2018, however stock take was cancelled due to issues with IT system Further follow up planned for July 2018.
		3	Regular stock takes of bar stock should be undertaken. The frequency with which checks should be undertaken should be agreed by the Leisure Centres Commercial Manager.	High	Leisure Centres Commercial Manager	January 2018	Internal Audit arranged to attend stock take on 16 th April 2018, however stock take was cancelled due to issues with IT system Further follow up planned for July 2018.
6		4	To provide clarity in the role of stock management, procedures should be drawn up which cover recording of bar and vending stock, stock checks and those members of staff with responsibility for performing tasks associated with stock management. Procedures should reflect any changes agreed as a result of recommendations 2 and 3 above.	Medium	Leisure Centres Commercial Manager	March 2018	Internal Audit arranged to attend stock take on 16 th April 2018, however stock take was cancelled due to issues with IT system Further follow up planned for July 2018.
8	Assistive Technology	1	The policies and procedures currently held on the Housing H: Drive relating to Assistive Technology and Support Services should be reviewed and updated as necessary. Those processes communicated to staff via email should also be located centrally and formally approved where required.	Medium	Housing Support Team Leader	Jun-18	Follow up planned July 2018
		2	The lifeline application form should be reviewed and consideration given to replacing the notes section with a table	Low	Housing Support Team Leader	Apr-18	N/A Low Risk

Report		Recommendation	Rating	Officer Responsible	Target Date	Internal Audit Comments
		detailing the type of equipment available. This table could incorporate a tick box to indicate the equipment provided and the cost of the equipment along with any serial numbers.				
	3	Where there has been no contact with a Lifeline Customer for 12 months the Customer should be contacted to confirm that their information held on Central Control records is accurate.	Medium	Housing Support Team Leader	Jul-18	Follow up due August 2018
	4	The Assistive Technology / Lifeline agreement should be updated to include a paragraph under Customer Obligations of the requirement to notify the Council of any of changes to their information.	High	Housing Support Team Leader	N/A	Already implemented
11	5	There should be a formal SLA in place with HBBC which clearly specifies service level expectations from the Responder Service and any associated performance measures.	High	Housing Management Team Manager	May-18	No longer applicable. Internal Audit advised on 26.6.18 that HBBC are no longer providing the Responder Service. A paper to go to CLT / Cabinet in July regarding the Responder Service being provided in-house by Support Officers.
	6	Checks should be undertaken to confirm that the number of callouts charged on invoices for the Responder Service are accurate.	Medium	Housing Management Team Manager	Jun-18	No longer applicable. Internal Audit advised on 26.6.18 that HBBC are no longer providing the Responder Service. A paper to go to CLT / Cabinet in July regarding the Responder Service being provided in-house by Support Officers.
	7	HBBC should be contacted to request that the date of the responder callout is included on the invoice.	Medium	Housing Management Team Manager	Jun-18	No longer applicable. Internal Audit advised on 26.6.18 that HBBC are no longer providing the Responder Service. A paper to go to CLT / Cabinet in July regarding the Responder Service being provided in-house by Support Officers.
	8	Appropriate training for those staff involved in stock management should be sought to ensure that the full capabilities of the PNC	High	Housing Support Team Leader	May-18	Follow up due July 2018

Report	Recommendation	Rating	Officer Responsible	Target Date	Internal Audit Comments
	stock module are being fully utilised.				
	9 Stock management duties currently undertaken by the Control Centre Operator should be recognised and documented. Formal procedures should be produced to ensure that responsibilities for stock management can be fully assigned to the Assistive Technology Marketing Officer on appointment. Procedures should cover all aspects of stock management including ordering, recording, allocation, collection and disposal of stock.	Medium	Housing Support Team Leader	Jun-18	Follow up planned July 2018
	10 Stock should be held securely at all times, the location of stock should be recorded on the PNC system	High	Housing Support Team Leader	May-18	Follow up in progress
	11 The location of the 50 Lifeline VI+ units should be confirmed, as should the possibility of the stock records relating to these items possibly being inaccurate.	High	Housing Support Team Leader	May-18	Follow up in progress
2	12 In view of the results of the stocktake for the Lifeline VI+ units a full stock take of assistive technology equipment should be undertaken as soon as possible. Obsolete / out of date equipment should be disposed of.	High	Housing Support Team Leader	May-18	Implemented June 2018
	13 For each type of equipment minimum / maximum stock levels should be agreed.	Medium	Housing Support Team Leader	Jun-18	Follow up planned July 2018
	14 The requirement to provide Finance with a year-end stock take figure for assistive technology equipment should be reviewed particularly if the intention is to hold high levels of stock which will be used in subsequent years.	Medium	Housing Management Team Manager	Jun-18	Follow up planned July 2018
	15 A Service Level Agreement or similar document should be produced which clearly states the roles and responsibilities for each	High	Housing Management Team Manager, Housing	May-18	Revised target date September 2018.

Report		Recommendation		Rating	Officer Responsible	Target Date	Internal Audit Comments
			of the services involved in the provision of the Control Centre Service.		Support Team Leader, Customer Services Team Leader		
10	Capital Accounting	1	<p>It is recommended that a single Asset Disposal Policy is produced which includes disposal of Land and Buildings (Council and HRA), and Plant and Equipment. Responsibility for completion of the Land and Buildings element of the policy being assigned to the Asset Management Team Manager, the Plant and Equipment element being assigned to the Head of Finance (S151 Officer).</p> <p>The policy, once completed, should be formally approved (Asset Management Group, CLT) and made available to relevant staff.</p>	High	Head of Finance (S151 Officer) & Asset Management Team Manager	11 December 2018	Internal Audit to follow up December 2018
		2	The Technical Accountant should obtain guidance regarding the processes and the order in which they should be carried out to ensure accuracy in updating the FAR at year end.	High	Technical Accountant	31 August 2018	Internal Audit to follow up September 2018
		3	For a sample of depreciable assets the depreciation charge calculated by the FAR should be checked for accuracy. Where errors are found these should be reported to the Finance Team Manager to confirm what action should be taken. Details of the checks carried out should be retained.	High	Technical Accountant	31 May 2018	Already implemented
		4	For Asset Reference 119 it should be confirmed whether this asset is depreciable. If not the FAR should be updated to reflect this. A decision should be taken on depreciation which may have been charged incorrectly in previous years.	Medium	Finance Team Manager	31 May 2018	Already implemented
		5	For Asset Reference 00119/B001 the period over which the asset is depreciated	Medium	Finance Team Manager	31 May 2018	Already implemented

Report		Recommendation		Rating	Officer Responsible	Target Date	Internal Audit Comments
			should be confirmed with valuers. A decision should be taken on depreciation which may have been charged incorrectly in previous years.				
		6	Asset Reference 118 should be updated to reflect this as a depreciable asset. A decision should be taken as to whether an adjustment is required to account for depreciation which should have been charged in previous years.	Medium	Finance Team Manager	31 May 2018	Already implemented
		7	Valuers should be informed that Asset 133 is a land only asset. For future valuations it should be ensured that the correct asset is valued.	Medium	Finance Team Manager	31 May 2018	Already implemented
11	Sundry Debtors	1	Operational procedure notes should be formalised and made available to all relevant staff in line with best practice. It may be prudent to undertake this exercise as part of the implementation of the new finance system in conjunction with any user manuals available.	Medium	Exchequer Services Team Leader	October 2019	<p>This will be produced as part of the implementation of the new finance system (estimated October 2019). It is acknowledged that an end to end review of the sundry debtor process is required. This is both in readiness of process design and implementation of the new finance system, thereby taking advantage of technological advancements and more efficient ways of working. An end to end review of the sundry debtor process will be undertaken as part of the review of the fees and charges policy during 2018/19, led by the Head of Finance. Progress of this review will be monitored under the Commercial Strategy action plan. This will be produced as part of the implementation of the new finance</p> <p>Internal Audit to review at 2018/19 audit.</p>

Report		Recommendation		Rating	Officer Responsible	Target Date	Internal Audit Comments
		2	Progress should be made with the transfer of certain responsibilities from Legal Services to Finance in relation to collection of outstanding sundry debts. The debt recovery process should be updated to reflect this.	High	Senior Exchequer Services Assistant	July 2018	Draft letters are in progress. Currently working alongside legal services to complete the transfer. Internal Audit to follow up in August 2018
		3	The Debt Recovery procedures should be updated to confirm what action is to be undertaken when a debt is moved to 'Investigation' and how this is to be progressed. Procedures should include deadlines for actions to be taken to ensure that these can be monitored.	High	Senior Exchequer Services Assistant	July 2018	Internal Audit to follow up in August 2018
		4	Any recovery action taken or information obtained should be recorded on the debtor account to clearly show action that has been undertaken.	High	Senior Exchequer Services Assistant	Implemented	Internal Audit to follow up in July / August 2018
5		5	Services should be reminded that wherever possible a purchase order should be received prior to an invoice being raised in order to confirm that the service / supply has been requested.	High	Exchequer Services Team Leader	July 2018	Internal Audit to follow up in August 2018
		6	The possibility of obtaining a report(s) which would identify outstanding debts and the year they are attributable to should be investigated. (Aged Debt report)	High	Exchequer Services Team Leader	July 2018	Internal Audit to follow up in August 2018
		7	Priorities should be defined in respect of Sundry Debt recovery going forward. These should be reflected within an action plan detailing responsibilities and agreed timescales. Progress against the action plan should be regularly monitored by management.	High	Exchequer Services Team Leader	July 2018	Internal Audit to follow up in August 2018

Report		Recommendation		Rating	Officer Responsible	Target Date	Internal Audit Comments
		8	Credit balances should be reviewed and action taken where appropriate.	Medium	Senior Exchequer Services Assistant	July 2018	Internal Audit to follow up in August 2018
		9	Aged debtor reports should be issued to services each month, the service should confirm review of the report and provide updates to Exchequer services where necessary.	Medium	Exchequer Services Team Leader	September 2018	Internal Audit to follow up in October 2018
		10	Debts which are likely to be written off as statute barred (over six years old) should be reviewed to confirm whether any further recovery action is feasible. Further review should be undertaken to establish whether Total Live can generate reports to assist in the review of sundry debtor accounts to ensure that recovery action is taken on a timely basis	Medium	Exchequer Services Team Leader / Senior Exchequer Services Assistant	October 2018	Internal Audit to follow up in November 2018
5		11	Sundry debts written off under S151 Officer delegated powers should be reported to Cabinet. A decision should be taken as to whether an update should be provided to Cabinet to inform them of Sundry Debts written off under S151 Officer delegated powers since September 2015.	High	Finance Team Manager	Cabinet meeting 12 th June 2018	It has been agreed that this will be rectified going forward. A decision has been made that details of historic write offs since September 2015 will not be reported.
		12	Performance indicators relating to sundry debt income collection should be expanded to include performance related to recovery of prior year debts. This should also show the amount of debt written off.	High	Finance Team Manager	Implemented	Internal Audit to review July / August 2018
		13	Performance in relation to collection of prior year debts should be regularly monitored and reported to management and appropriate action taken if necessary.	High	Exchequer Services Team Leader	Implemented	Internal Audit to review July / August 2018

Report		Recommendation		Rating	Officer Responsible	Target Date	Internal Audit Comments
		14	Those users identified as no longer working for the Council or where access is no longer required should be removed from the Total Live system.	Medium	Exchequer Services Team Leader	Implemented	Internal Audit to review July / August 2018
		15	User access to the Total Live system should be reviewed on a six monthly basis with access being removed for users who no longer require access e.g. leavers.	Low	Exchequer Services Team Leader	September 2018	Will be reviewed at 2018/19 Audit

Internal Audit Performance

Performance Measures:

Performance Measure	2018/19 Quarter 1 Target	Position as at 12.07.18	Comments
Delivery of 2018/19 Audit Plan	90%	-	Four audits from the 2018/19 plan are in progress. Time spent April- June completing the 2017/18 audit plan
Percentage of Client Satisfaction with the Internal Audit Service	100%	N/A	No client satisfaction questionnaires issued as yet for 2018/19.
Compliance with the Internal Audit Standards	Full	No significant gaps in compliance	
Compliance testing of completed recommendations	90%	100%	

Service Plan Actions:

Key Deliverables (Action)	Quarter1 Milestone	Position as at 12.07.18
Review and update Health and Safety risk assessments to ensure risks to staff and customers are controlled.	Health and Safety Assessment updated with action plan for improvements where necessary	Review Completed June 2018
Conduct self-assessment audit of all office areas and support activities of the Business Improvement Team.	Conduct Q1 self-assessment audit and report findings to Business Improvement Team	Review completed June 2018
Complete audits as per risk based audit plan	Complete 20% of audit plan	Work has commenced on delivery of the 2018/19 plan with four audits in progress. .
Quarterly progress reports to Audit and Governance Committee	Progress report to June A&GC	Progress report to be submitted to July A & G Committee
PSIAS compliant Annual Opinion report for presentation to June A&G Committee.	Prepare PSIAS compliant Annual Opinion report for presentation to June A&G Committee.	To be presented to A & G Committee in July 2018.
A risk based annual audit plan for 2019/20 approved by 31 March 2019.	N/A	Not yet due
Deliver a shared service that Blaby District Council want to continue to share	Manage a shared service which meets SLA requirements.	No issues to report