

Internal Audit Progress

APPENDIX A

Audit	Status	Assurance		Actions Classification			Comments / summary of matters raised
		System Design	Compliance	Essential	Important	Standard	
<b>Carried Forward (from 22/23) i.e. incomplete at issue of Annual Audit Report 22/23 (July 2023)</b>							
Corporate health & safety	Completed	Limited	Limited	5	4	1	<ul style="list-style-type: none"> <li>• Development of a corporate health &amp; safety plan.</li> <li>• Development and publication of outstanding procedures.</li> <li>• Assessment of organisation-wide compliance with the risk assessment procedure.</li> <li>• Meeting reporting timescales for RIDDOR events.</li> <li>• Development of a comprehensive audit and inspection schedule.</li> <li>• Review and escalation to management of non-completion of mandatory health and safety training.</li> <li>• Documentation of procedures and appropriate record-keeping arrangements to monitor and follow up on actions within the accident / incident log.</li> <li>• Strengthening of record-keeping arrangements and reporting of critical performance metrics in the annual report.</li> </ul>
Performance management	Completed	Good	Satisfactory	2	0	0	<ul style="list-style-type: none"> <li>• Performance framework be made more prominent on intranet.</li> <li>• Greater communications to embed the process for producing service plans at directorate and service level.</li> <li>• More effective monitoring of service plan development.</li> </ul>
Lease car arrangements	Draft report	Briefing Note Report		3	5	0	Audit planned at management’s request. Report awaiting management response.
Corporate complaints management	Completed	Briefing Note Report		0	4	0	<ul style="list-style-type: none"> <li>• Compliance with policy continues to be embedded throughout services.</li> </ul>
Adults – commissioning framework	Completed	Briefing Note Report		0	1	0	<ul style="list-style-type: none"> <li>• To develop and maintain a WNC Adult Social Care fees and charges policy.</li> </ul>

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<b>WNC partner audit</b>							
Payroll 22/23 (incl. payroll control account reconciliations)	Completed	Satisfactory	Satisfactory	0 2	3 2	1 0	<ul style="list-style-type: none"> <li>Documented operational procedures be produced to ensure roles and responsibilities are clearly communicated and consistently applied.</li> <li>Inclusion of performance reporting for the recovery of payroll overpayments in respect of ex-employees to the Lead Authority Board.</li> <li>Payroll IT access role conflicts to be addressed and measures put in place for prompt review.</li> <li>Implementation of various recommendations to improve the monitoring and reporting in respect of payroll control account reconciliations.</li> </ul>
Northamptonshire Pension fund administration 22/23	Completed	Substantial	Substantial	0	0	0	Reported separately to the Pensions Fund Committee and Local Pension Board.
ERP Gold IT user access controls 22/23	Completed	Good	Good	0	2	0	<ul style="list-style-type: none"> <li>A more robust system for recording and retaining evidence of review and approval for superuser access.</li> <li>Escalation of potential user access conflicts.</li> </ul>
<b>Plan 2023/24</b>							
Contract management: parking (limited assurance follow up)	Completed	-	-	0 (0)	2 (0)	0 (0)	All actions confirmed as implemented.
IT disaster recovery (limited assurance follow up)	Completed	-	-	0 (0)	7 (7)	0 (0)	<p>All matters raised in the original audit remain as work in progress, and include:</p> <ul style="list-style-type: none"> <li>IT disaster recovery plan should be documented and approved.</li> <li>Disaster Recovery Plan should be informed by Business Impact Analysis.</li> <li>Roles and responsibilities of IT staff should be defined.</li> <li>Disaster Recovery Project should be progressed.</li> <li>Action plan to enable progression on plans to consolidate IT structure.</li> <li>Disaster Recovery testing should be undertaken.</li> </ul>

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							<ul style="list-style-type: none"> <li>Documentary evidence of lessons learnt from Incident Management and Disaster Recovery Testing should be retained.</li> </ul> <p>However, there are measures being taking to complete all actions by the end of September 2024. Additionally, the actions raised are interconnected, thus the completion of one action is dependent on the outcome of another.</p>
IT security framework review	In progress						New audit following on from previous IT Cyber Security audit - audit fieldwork nearing completion.
Temporary staff: non-Opus / long placements	In progress						Audit fieldwork completed and under QA review.
Key financial system: Income processing / debtors (WNC/NNC/CCC)	In progress						On course for completion in 23/24.
Medium term financial plan	In progress						On course for completion in 23/24.
Transformation delivery	In progress						On course for completion in 23/24.
School financial audit - Brington PS	In progress						On course for completion in 23/24.
School financial audit - Harlestone PS	In progress						On course for completion in 23/24.
Community infrastructure levy follow up (briefing note report)	In progress						On course for completion in 23/24.
Section 106 developer contributions follow up (Briefing note report)	In progress						On course for completion in 23/24.
Corporate health and safety (limited assurance follow up audit)	In progress						On course for completion in 23/24.
School financial audit - Harpole PS	In progress						On course for completion in 23/24.
Net zero & sustainability strategies	In progress						On course for completion in 23/24.

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Homelessness prevention: landlord incentive scheme	In progress						On course for completion in 23/24.
<b>Shared service audits – Cambridgeshire County Council</b>							
Northamptonshire pension fund administration	In progress						On course for completion in 23/24.
Payroll	In progress						On course for completion in 23/24.
Debt recovery	In progress						NOTE – originally an audit being undertaken by WNC, but due to resourcing issues Cambridgeshire’s internal audit team will now complete this audit.
<b>Shared service audits – North Northamptonshire Council</b>							
Accounts Payable	In progress						On course for completion in 23/24.

Plan 2023/24 - Cancelled / deferred / covered by other audits (as reported in progress update reports)	Comment	Committee Reported
DTI telephony procurement review (management request)	Request no longer required by management.	Jul 2023
Partnerships - inter authority agreements – contract management & disaggregation	Considered more appropriate as consultancy rather than an audit – Internal Controls team providing support.	
Property management (Concerto – new asset management system)	Considered more appropriate as consultancy rather than an audit. The Internal Controls team is providing advice and support to Finance and the key service area for delivery of the new IT system.	
Income management system	Considered more appropriate as consultancy rather than an audit. The Internal Controls team is providing general oversight and advice as deemed necessary.	
Temporary accommodation	Originally a management request to support the finance officer, therefore considered consultancy. The Internal Controls team are working with that officer to resolve / agree improvements to control environment.	
IT systems security – CareFirst (limited assurance follow up)	Actions implemented / closed with a view to re-auditing once the new IT system is in place. The Internal Controls team is providing advice and support to the implementation process.	
Home to school transport (limited assurance follow up)	Actions implemented / closed with a view to re-auditing once a new IT system is in place. The Internal Controls team will continue to provide advice and support during 24/25.	
Taxi licensing (limited assurance follow up)	Actions under continuous review as a new IT system is put in place. The Internal Controls team is providing advice and support. Service will be re-audited at a later date.	
Schools - thematic audit	Change of auditing approach to provide resource into the undertaking of individual school	

	audits.	
School financial audits	Audit of Chiltern PS started but subsequently deferred to 24/25 at management’s request. A further 3 schools audits have not been undertaken in 23/24 due to audit resource issue towards the end of the financial year.	
Contract management - leisure services	Cancelled due to audit resource issue towards the end of the financial year.	
Local area partnerships	Not considered to be an area where an internal audit would add value.	
Rural bus services	Cancelled due to audit resource issue towards the end of the financial year.	
Council owned properties - health and safety	Originally started in 23/24 Q3 but delayed to Q4 at management’s request. Subsequently due to further delay the audit is due to be picked up in 24/25 as part of a planned audit of Property Management & Maintenance.	

\*Plan Status - audit progress is measured within several stages:

- Not started
- Planning
- Fieldwork in progress
- Fieldwork complete / draft report being prepared.
- Draft Report issued / considering or awaiting management response.
- Completed - Final Report issued.

Note: Where the draft report has been issued the opinion is classified as provisional until the final report has been issued.

Grant	Status *	Assurance
<b>Grant Verification Work</b>		
WNC - LA Covid-19 Test & Trace Contain Outbreak Management Fund (COMF) 2022/23	Completed	Certification provided
WNC - Disabled Facilities Grant 2022/23 (+ 2021/22 Follow Up)	Completed	Certification provided; follow up still in progress
WNC - LA Bus Subsidy (Revenue) Grant 2022/23	Completed	Certification provided
WNC - Bus Recovery Grant 2021/22	Completed	Certification provided
WNC – Local Transport Fund 2022 to 2023	Completed	Certification provided
WNC - Local Transport Capital Block Funding 2022/23	In progress	