



Internal Audit Progress Report 16th March 2020

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1. Introduction

Internal Audit is a statutory function for all local authorities. The Isle of Wight Council's Internal Audit service has an in-house team and a shared Chief Internal Auditor with Portsmouth City Council (PCC). The in-house audit team is supported by audit and counter fraud staff from PCC under a collaborative working arrangement.

The requirement for an Internal Audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015 as to:

Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance

The standards for 'proper practices' are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2016].

2. Purpose of report

The purpose of this report is to update the Audit Committee on the progress of the 2019/20 Audit Plan as at 19th February 2020 and to highlight any significant risk exposure and control issues, including fraud and governance risks.



3. Assurance Levels

Internal Audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives for the area under review.

Assurance Level	Description / Examples
Assurance	<i>No issues or minor improvements noted within the audit but based on the testing conducted, assurance can be placed that the activity is of low risk to the Authority</i>
Reasonable Assurance	<i>Control weaknesses or risks were identified but overall the activities do not pose significant risks to the Authority</i>
Limited Assurance	<i>Control weaknesses or risks were identified which pose a more significant risk to the Authority</i>
No Assurance	<i>Major individual issues identified or collectively a number of issues raised which could significantly impact the overall objectives of the activity that was subject to the Audit</i>

Audits rated No Assurance are reported in their entirety to Audit Committee along with Director's comments



4. Exception Risk Ranking

The following table outline the exceptions raised in audit reports, reported in priority order and are broadly equivalent to those previously used.

Priority Level	Description
Low Risk (Improvement)	<i>Very low risk exceptions or recommendations that are classed as improvements that are intended to help the service fine tune its control framework or improve service effectiveness and efficiency. An example of an improvement recommendation would be making changes to a filing system to improve the quality of the management trail.</i>
Medium Risk	<i>These are control weaknesses that may expose the system function or process to a key risk but the likelihood of the risk occurring is low.</i>
High Risk	<i>Action needs to be taken to address significant control weaknesses but over a reasonable timeframe rather than immediately. These issues are not 'show stopping' but are still important to ensure that controls can be relied upon for the effective performance of the service or function. If not addressed, they can, over time, become critical. An example of an important exception would be the introduction of controls to detect and prevent fraud.</i>
Critical Risk	<i>Control weakness that could have a significant impact upon not only the system function or process objectives but also the achievement of the Council's objectives in relation to: The efficient and effective use of resources, The safeguarding of assets, The preparation of reliable financial and operational information, Compliance with laws and regulations and corrective action needs to be taken immediately.</i>

Any critical exceptions found will be reported in their entirety to the Audit Committee along with Director's comments



5. Follow-up Action Categorisation

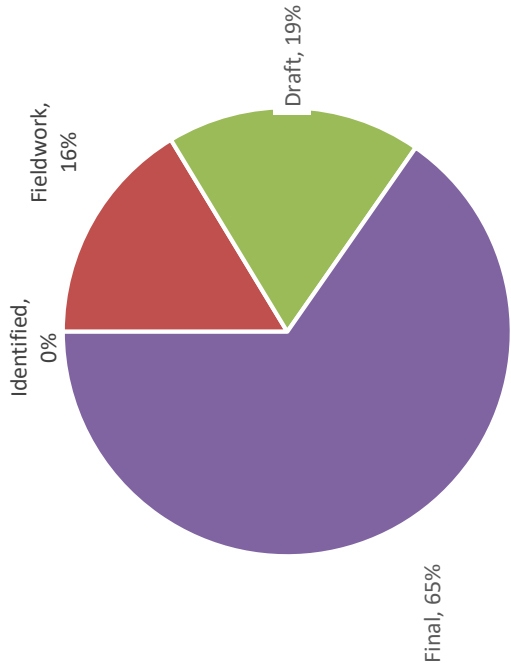
The following table outlines the follow up categories used to describe the outcome of follow up testing completed.

Follow Up Categories	Description
Open	<i>No action has been taken on agreed action.</i>
Pending	<i>Actions cannot be taken at the current time but steps have been taken to prepare.</i>
In Progress	<i>Progress has been made on the agreed action however they have not been completed.</i>
Implemented but not Effective	<i>Agreed action implemented but not effective in mitigating the risk.</i>
Closed: Verified	<i>Agreed action implemented and risk mitigated, verified by follow up testing.</i>
Closed: Not Verified	<i>Client has stated action has been completed but unable to verify via testing.</i>
Closed: Management Accepts Risk	<i>Management have accepted the risk highlighted from the exception.</i>
Closed: No Longer Applicable	<i>Risk exposure no longer applicable.</i>

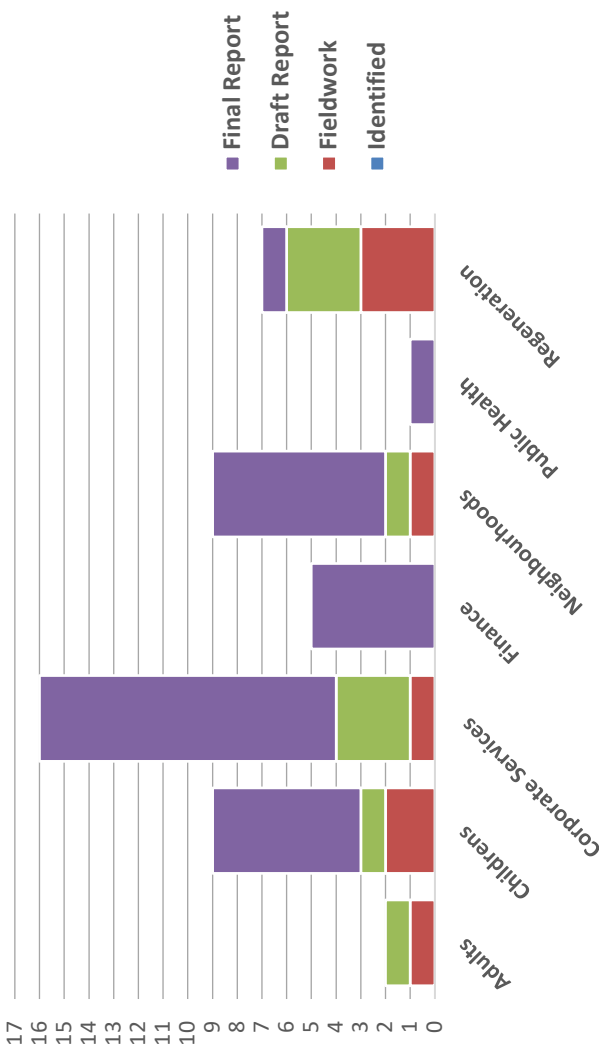


6. Audit Plan Progress

Status Overall



Status By Directorate



Status (including follow-ups)	Audits
Identified (not started)	0
Fieldwork	8
Draft Report	9
Final Report	32
TOTAL	49

The provisional Internal Audit Plan for 2019/20, presented to Audit Committee in February 2019, proposed 36 named audits, plus additional placeholders for grants verified, schools, follow-ups and reviews to be carried out in Adult and Children’s services. This level of coverage represents an increase from the coverage provided prior to the partnership with Portsmouth City Council (PCC) and is appropriate for the size and range of responsibilities held by the Isle of Wight Council.

All reviews included in the 2019/20 programme of work are included in summary information on this page. Detail regarding changes to the Audit Plan is provided in the ‘Audit Status’ section, later in this report.



7. Audits in Period

Two reports finalised since the last Internal Audit report presented to Audit Committee in September 2019 have been rated as 'limited assurance'. In a change to previous practice fuller summaries are provided for Audit Committee below, rather than full reports, as historically has been the case for reports rated 'limited assurance'.

Public Health Outcomes

Exceptions Raised	High	Medium	Low
0	3	1	0

Overall Assurance Level

Limited Assurance

Agreed actions are scheduled to be implemented by the 31st December 2020

Assurance Level by Scope Area

Achievement of strategic objectives	Limited Assurance
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Limited Assurance
Effectiveness and Efficiency of Operations	Limited Assurance
Reliability and Integrity of Data	NAT

Public Health is funded by an annual grant from central government and for 2018/19 the Isle of Wight Council received £7,511,000. Within the terms and conditions of the grant it is allowable to use the grant to fund wider Council services, provided they contribute to the achievement of Public Health outcomes. For 2018/19 the Council used £1,363,635, 18.5% of the total Public Health grant, to fund wider Council services. The aim of this audit was to confirm that this element of expenditure is covered by Service Level Agreements (SLAs), which clearly specify the Public Health outcomes to be achieved and that the expenditure has been signed off by both the Director of Public Health and Section 151 as appropriate, supported by in year reporting to evidence the achievement of agreed Public Health outcomes.

The results of the audit show that the services reviewed contribute to the general principles and deliverables of Public Health, which has enabled both the Director of Public Health and Section 151 Officer to sign the annual return. All services were found to monitor performance as part of assessing service delivery and the results are regularly communicated to senior management. Whilst monitoring occurs it does not align specifically to the PH outcomes and therefore the reporting to the Corporate Management Team (CMT) to demonstrate the impact the funding is having to deliver against the funding requirements is missing.

Likewise, while agreement was given by full council, the evidence to support the decision making behind how the £1.3m was determined is lacking and although the council could pull together the data in the event that Public Health England were to challenge and require clear evidence, this would not be easily achieved. Since the public health partnership with Hampshire the portfolio of funding has been reviewed to ensure more effective alignment with public health responsibilities.



Overall the main purpose of the review was to focus on areas of expenditure delivered outside of Public Health and as described there are gaps in the evidential trail, which is why an assurance level of limited has been given for this area only. A clear action plan has already been drafted with implementation commenced, to resolve the risk exposure identified and therefore the assurance level can be reassessed during 2020/21.

Bembridge Primary School

Exceptions Raised	High	Medium	Low
0	4	2	0

Overall Assurance Level



Agreed actions are scheduled to be implemented by the 1st February 2020

Assurance Level by Scope Area

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Reasonable Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	Assurance

The 2019/20 review of Bembridge Primary School is the first to be carried out under the Internal Audit Partnership with Portsmouth City Council (PCC). This review was led by a specialist schools’ auditor, follows the same model used at other councils in the partnership and covers a much wider scope than has previously been the case. As such it identifies issues which are likely to be relevant across the schools’ estate and guidance has been shared by Internal Audit with other Island schools accordingly.

Audit fieldwork identified a number of issues regarding governance, covering the degree to which the governing body is satisfying its remit and how this is evidenced, most importantly in relation to the School Financial Value Standard (SFVS) but also including evidence of the budget being approved, oversight of senior management financial delegations and how governor pecuniary interests are managed. Specific to the SFVS, while the SFVS was submitted by the March 2019 deadline, there is insufficient evidence that the assertions in the SFVS were scrutinised by the governing body, prior to approval. Other governance gaps identified were the absence of an appropriate Lettings/Charging Policy and Business Continuity Plan and the need to improve security/retention arrangements for confidential staff documents, for example those associated with DBS checks.

Operationally issues were identified regarding how lettings were managed (in addition to the absence of a suitable policy, as above); hire agreement forms were not consistently signed, invoices are not always raised promptly and, for a number of hirers, there was either no evidence of public liability insurance or policies on file had expired. Asset management also needs to be improved, most importantly in relation to how loans are managed and assets disposed of. Internal Audit notes that while the school has an up to date E-Safety Policy arrangement to ensure staff understand and implement its expectations, for example signed acknowledgements, needs to be improved. In response to the audit the school has a clear plan of action to address the gaps identified moving forward. A follow-up review will be carried out as part of the 2020/21 audit plan.



Summaries for reports rated 'reasonable assurance' or better are provided below.

Budget Monitoring

Exceptions Raised		Overall Assurance Level	
Critical	High	Medium	Low
0	0	0	0

Assurance Level by Scope Area

Achievement of strategic objectives	Assurance
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

This review sample tested budget monitoring arrangements in four areas and did not raise any exceptions. The report notes that documentation is clear up to date, with processes being consistently exercised in all sampled areas (Fire Service, ICT, Children's and Adult Services).

Disabled Facilities Grant (DFG)

Exceptions Raised		Overall Assurance Level	
Critical	High	Medium	Low
0	0	0	0

Assurance Level by Scope Area

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

Audit testing for a sample of 15 payments made by the Council from the Disabled Facilities Grant (DFG) confirmed that central government requirements regarding DFG payments were complied with.



Additional Disabled Facilities Grant

Exceptions Raised		High	Medium	Low
Critical	0	0	0	0

Overall Assurance Level

Assurance

Assurance Level by Scope Area

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

Testing was able to evidence sufficient expenditure to allow the Chief Internal Auditor to sign the declaration confirming the grant conditions had been complied with.

Independent Fostering

Exceptions Raised		High	Medium	Low
Critical	0	0	1	2

Overall Assurance Level

Reasonable Assurance

Assurance Level by Scope Area

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	NAT

The main issue identified through this review relates to delays in Independent Fostering Agencies (IFAs) returning signed copies of Individual Placement Agreements (IPAs), until after placements have started, despite repeated chasing by the Council Team responsible.

The two low risk findings are due to administrative issues, for example not filing Form Fs (evidence of foster care suitability) with IPAs and overreliance on individual staff email accounts for case management. Internal Audit does note that these issues have been recognised by the Service, with improved, more accessible and consistent filing arrangements implemented from mid-2019.



IT Application (Paris)

Exceptions Raised		Overall Assurance Level	
Critical	High	Medium	Low
0	1	3	1

Assurance Level by Scope Area

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	NAT

Paris is the core, case management system used in Adult Social Care (ASC). The high-risk exception relates to a long-standing issue with IT disaster recovery arrangements; specifically, the time to recover and maximum 'tolerable' level of data loss have not been agreed and documented in binding agreements, rather being based on 'best endeavours'.

Medium risk findings relate to delays in granting and revoking access to Paris, largely due to late notifications from service teams and changes in staffing, leading to a lack of clarity regarding 'service' responsibilities in relation to Paris. The low risk finding relates to delays in closing tickets associated with changes to Paris in LANDesk, the IT service management system.

Subsequent to the conclusion of this review further issues regarding Paris have been identified; for example, limited notification regarding planned downtime and ongoing poor performance reported by users. Due to these issues Internal Audit's planned follow-up in 2020/21 will be expanded, to include an assessment of users' experience of Paris and the robustness of current service business continuity arrangements.



IT Disaster Recovery

Exceptions Raised	
Critical	0
High	0
Medium	2
Low	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by the 31st March 2020

Assurance Level by Scope Area

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	NAT

The main issues identified through this review are the need to carry out more detailed consultation with service areas, to confirm their requirements of IT and to enhance the main IT Disaster Recovery Plan, to cover different disaster scenarios.

Operationally the agreement with the local NHS Trust does need to be clarified, to ensure that their response in the event of a continuity incident meets the needs of Adult Services. More widely, at the operational level, Internal Audit notes that, following the planned power outage in County Hall during 2018, the Council successfully restored key systems from backups.

Pension Administration

Exceptions Raised	
Critical	0
High	0
Medium	4
Low	0

Overall Assurance Level

Reasonable Assurance

Assurance Level by Scope Area

Achievement of strategic objectives	Reasonable Assurance
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	Assurance

This review focussed on the administration of pension schemes, most significantly the Local Government Pension Scheme (LGPS), by the Council, not the management of pension assets.

Issues identified through this review are largely outside of the control of the Pension Administration Team (PAT). For example, information provided from non-Council users of the LGPS that is not always timely or accurate, creating extra work for the Council teams and inaccurate information being provided to the Pension Team by service areas within the Council, leading to delays in processing new members. Specific to the PAT issues, were procedural documentation requiring review and update and areas where processes are still excessively manual and consequently more error prone.



Registrars

Exceptions Raised		Overall Assurance Level	
Critical	High	Medium	Low
0	0	0	3

Assurance Level by Scope Area

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

Registrars is a highly regulated function, with the approach to ‘processing’ largely mandated by the requirements of the General Register Office (GRO). The GRO regularly inspects the service and Internal Audit notes that the conclusion of the GRO’s last inspection was positive.

This review did not identify any significant issues, exceptions raised being limited to minor enhancements: improving the accessibility of the register of approved premises for ceremonies, consistently recording the evidence of identity seen for birth and death registrations and taking advantage of the finance/fraud training available corporately.

Treasury Management

Exceptions Raised		Overall Assurance Level	
Critical	High	Medium	Low
0	0	2	0

Assurance Level by Scope Area

Achievement of strategic objectives	Assurance
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	Assurance

For the majority of areas reviewed no issues were identified. For example, the report notes that a clear Strategy is in place, which is reported in line with CIPFA expectations. Issues identified are limited to enhancements to how interest rates are approved for advances to approved institutions and ensuring that advances and loans are also appropriately authorised in advance, in line with the Council documented processes.



Waste Contract

Exceptions Raised	
Critical	0
High	0
Medium	0
Low	0

Overall Assurance Level
Assurance

Assurance Level by Scope Area

Achievement of strategic objectives	Assurance
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

For the areas sample tested this review did not identify any issues. The report noted that there are clear performance indicators specified in the Contract, which are being effectively overseen by the Council.



8. Follow-up Audits in Period

A number of follow up reviews have been carried out by Internal Audit. The results indicate insufficient movement at the time of the initial review and therefore additional work will be carried out to further monitor progress to address risk exposure. All follow up reviews will be presented to the Audit Committee in the July meeting as part of the end of year annual opinion.



9. Audit Status

The table below summarises audit status including detail regarding audits now scheduled, either where the area of focus had not been confirmed at the time the 2019/20 Audit Plan was produced or where changes have been made subsequently, for example to respond to service requirements, in year.

Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Accounts Payable (AP)	Corporate Services > Business Centre	Final	Q3	Q3	Pending	Pending presentation to the Corporate Management Team (CMT).
Accounts Receivable (AR)	Corporate Services > Business Centre	Final	Q3	Q3	Pending	Pending presentation to CMT.
Archives	Neighbourhoods > Archives	Suspended	Q4	-	-	Sufficient funding is not available for the originally planned move to a new site for Archives, the proposed focus of this review. The Council is now reviewing its options and this area will be considered for inclusion in future audit plans.
Bank & Cash	Corporate Services > Business Centre	Final	Q3	Q3	Pending	Pending presentation to CMT.
Beach Huts	Neighbourhoods > Commercial Services	Final	Q2	Q2	Reasonable	
Beaulieu House Medication	Children's > Social Care	Fieldwork	Q3	Q3	Pending	
Benefits	Corporate Services > Business Centre	Draft	Q3	Q3	Pending	
Budget Monitoring	Finance	Final	Q3	Q3	Assurance	
Bus Subsidy Grant Verification	Finance	Final	Q2	Q2	Assurance	Validation of a number of grants by Internal Audit is a sector requirement; this review supports this requirement, referenced in the provisional plan as 'Grant Verification'



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Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Commercial Strategy	Regeneration	Suspended	Q4	-	-	This audit will be revisited in scoping for 2020/21, to enable the review to include an assessment of progress realising the Strategy.
Community Funerals	Neighbourhoods > Regulatory Services	Draft	Q4	Q4	Pending	
Contaminated Land	Neighbourhoods > Regulatory Services	Suspended	Q1	Q4	-	Initially re-scheduled at service request to Q4, subsequently removed, due to reassessment of associated risk; included in 2020/21 Audit Plan.
Contracts	Corporate Services > Contracts	Draft	Q4	Q4	Pending	
Corporate Plan - Metrics	All/Cross Service	Suspended	Q4	-	-	A revised Corporate Plan was presented to Full Council in July 2019; a review of the revised Corporate Plan as originally proposed would be of limited value.
Council Tax and NNDR	Corporate Services > Business Centre	Final	Q3	Q3	Pending	Pending presentation to CMT.
Deputyships/ Appointeeships	Adult Services > Commissioning and Partnerships	Suspended	Q4	-		Postponed to 2020/21.
Direct Payments/ Personal Budgets	Adult Services > Commissioning and Partnerships	Fieldwork	Q3	Q4	Pending	This review replaces a placeholder in the 2019/20 Audit Plan.
Disabled Facilities Grant Verification	Neighbourhoods > Housing	Final	Q3	Q3	-	Validation of a number of grants by Internal Audit is a sector requirement; this review supports this requirement, referenced in the provisional plan as 'Grant Verification'
Environmental Sustainability	Regeneration > Economic Development	Suspended	Q4	-	-	Following consultation with service management Environmental Sustainability sits primarily under the



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Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Events	Regeneration > Economic Development	Fieldwork	Q4	Q4	Pending	Waste Contract. As this contract is scheduled for a specific review additionally scrutiny in this area is deemed to be of limited value.
Grants Paid	Neighbourhoods	Suspended	Q3	-	-	Following consultation with service management the number of size of grants paid out by the Council, for example as a result of legacies, is lower than expected; the review as originally proposed would be of limited value to the Council.
Independent Fostering	Children's > Social Care	Final	Q3	Q3	Reasonable	
Island Plan	Regeneration > Planning	Fieldwork	Q4	Q4	Pending	
IT Application (Paris)	Corporate Services > IT	Final	Q2	Q2	Reasonable	
IT Disaster Recovery	Corporate Services > IT	Final	Q2	Q2	Reasonable	
IT Internal Transfer Processing	Corporate Services > IT	Final	Q1	Q1	Reasonable	
Leisure Centres	Neighbourhoods > Commercial Services	Fieldwork	Q4	Q4	Pending	
Local Transport Capital Funding	Finance	Final	Q2	Q2	Assurance	Validation of a number of grants by Internal Audit is a sector requirement; this review supports this requirement, referenced in the provisional plan as 'Grant Verification'
Newport Harbour	Regeneration	Fieldwork	Q4	Q4	Pending	This replaces the 'Regeneration Project (TBC)' placeholder in the provisional Internal Audit Plan for 2019/20.



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Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Payroll	Corporate Services > Business Centre	Final	Q3	Q3	Pending	Pending presentation to CMT.
Pension Administration	Corporate Services > Business Centre	Final	Q2	Q2	Reasonable	
Public Health Outcomes	Public Health	Final	Q1	Q1	Limited	
Registrars	Neighbourhoods > Registrars	Final	Q2	Q3	Assurance	
School (Bembridge Primary)	Children's Services > Education	Final	Q3	Q3	Limited	
School Financial Management Standard (SFVS)	Finance	Final	Q1	Q1	Reasonable	
Section 106 Agreements	Regeneration > Planning	Draft	Q3	Q3	Pending	
Sexual Health Contract	Public Health	Suspended	Q4	Q4	-	
Sickness Absence/Occupational Health	Corporate Services > HR	Final	Q1	Q1	Reasonable	
Substance Misuse Contract	Public Health	Suspended	Q1	Q4	-	Initially postponed to 2020/21 Q4; now suspended, will be considered as an additional review in-year.
Treasury Management	Finance	Final	Q3	Q3	Reasonable	
Uniform (Post Implementation)	Corporate Services > IT	Suspended	Q3	-	-	No significant issues have occurred during implementation and progress is being made regarding addressing outstanding issues; this review will be



Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
						revisited during scoping for 2020/21, to identify if re-scheduling would be of value.
Waste Contract	Neighbourhoods > Waste	Final	Q2	Q2	Assurance	
Beach Fronts (Water Safety)	Neighbourhoods > Commercial Services	Final	Q1	Q1	Reasonable	
Workforce Development/Learning and Development	Corporate Services > HR	Suspended	Q1	Q4	-	Following consultation with service management it has been identified that Workforce Development arrangements are at a very early stage of being revised, with project work not anticipated to commence until 2020/21; this audit is now included in the 2020/21 Audit Plan.

Follow-up Reviews

During 2019/20 Internal Audit will follow-up all findings raised during 2018/19, rated as medium risk or higher. For each applicable 2018/19 audit separate follow-up reviews will be carried out during 2019/20, in four phases from quarter two, as detailed below.

Follow-up: Contract Management	Corporate Services > Contracts	Final	Q2	Q2	Reasonable	
Follow-up: ITGC	Corporate Services > IT	Final	Q2	Q2	Reasonable	
Follow-up: Homes in Multiple Occupancy (HMOs)	Neighbourhoods > Regulatory Services	Final	Q2	Q2	Pending	Post presentation to the Corporate Management Team (CMT) postponed to the July 2020 Audit Committee meeting, to allow a second assessment of progress made.
Follow-up: Special Educational Needs and Disability (SEND)	Children's Services > Education	Final	Q2	Q2	Pending	As above.



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Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Follow-up: Regulatory Compliance	Regeneration > Property	Final	Q3	Q3	Pending	As above.
Follow-up: Barton Primary School	Children's Services > Education	Final	Q3	Q3	Pending	As above.
Follow-up: Binstead Primary School	Children's Services > Education	Final	Q3	Q3	Pending	As above.
Follow-up: Hunnyhill Primary School	Children's Services > Education	Final	Q3	Q3	Pending	As above.
Follow-up: Income Management (Floating Bridge)	Neighbourhoods > Parking	Final	Q3	Q3	Pending	As above.
Follow-up: Looked After Children (LAC)	Children's Services > Social Care	Draft	Q4	Q4	Pending	Awaiting presentation to CMT.
Follow-up: Asset Management	Regeneration > Property	Draft	Q4	Q4	Pending	Awaiting presentation to CMT.
Follow-up: Domiciliary Care	Adult Services > Commissioning and Partnerships	Draft	Q4	Q4	Pending	Awaiting presentation to CMT.
Follow-up: General Date Protection Regulation (GDPR)	Corporate Services > Legal	Draft	Q4	Q4	Pending	Awaiting presentation to CMT.
Follow-up: Home to School Transport	Children's Services > Supporting	Fieldwork	Q4	Q4	Pending	
Follow-up: Social Media/CCTV	Corporate Services > Legal	Fieldwork	Q4	Q4	Pending	



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Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Follow-up: Nicholson Road	Regeneration	Draft	Q4	Q4	Pending	Awaiting presentation to CMT.