

## AUDIT AND STANDARDS COMMITTEE

16 January 2019

<b>Title:</b> Internal Audit report 2018/19 Quarter 2 (July -September 2018)	
<b>Report of the Monitoring Officer</b>	
<b>Open Report</b>	<b>For Information</b>
<b>Wards Affected:</b> None	<b>Key Decision:</b> No
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<b>Accountable Director:</b> Claire Symonds, Chief Operating Officer	
<b>Summary:</b> This report brings together all aspects of internal audit work undertaken to date during 2018/19. The report details audit progress and results to 30 September 2018 and includes details of the overdue high-risk recommendations outstanding and actions being taken by management to address these.	
<b>Recommendation:</b> Audit and Standards Committee is asked to note the contents of the report.	

### 1. Risk and compliance audits 2018/19

- 1.1. The planned risk and compliance audit plan has one new audit added and four removed as detailed in Section 1.
- 1.2. At the end of Q2, 32% of the risk and compliance audits were at least at draft report stage, exceeding the target of 25%.

### 2. Schools audits 2018/19

- 2.1. Work is completed to risk assess the schools in the Borough to inform a risk-based schools' audit plan and this is expected to be finalised in Q3.
- 2.2. The schools audit plan has four new schools and two removed as detailed in Section 2. The current plan is expected to consume 50 days of effort, leaving 40 days to deliver the remainder of the schools' audit plan for 2018/19.

### 3. Outcomes of the internal audit work

- 3.1. We have issued five final reports in the quarter, three risk and compliance and two schools.
- 3.2. One report, Adoptions, was "No assurance" due to issues with access to adoptions records. Action to address the critical risk rating finding is in progress, expected to be completed by end of October 2018. A full follow up audit of adoptions has been scheduled for November 2018 to independently verify the actions taken in response to the audit findings.
- 3.3. One report, Cyber Security, was "Limited assurance".

**4. Progress in implementation of internal audit recommendations as at 30 June 2018**

- 4.1. Internal Audit tracks management progress in implementing all critical and high-risk findings by way of a chase up or follow up to the audit client accordingly.
- 4.2. There are three outstanding overdue high-risk findings as at 30 September 2018.

**5. Financial Implications**

- 5.1 Internal Audit was fully funded for 2018/19. The additional budget was agreed for Internal Audit at the beginning of 2018/19 to enable delivery of the full plan as proposed and approved by Audit and Standards Committee.

**6 Legal Implications**

- 6.1 This has no legal implications.

**7. Other Implications**

- 7.1 **Risk Management-** The corporate counter fraud activity is risk-based and therefore support effective risk management across the Council.
- 7.2 **No other implications to the report.**

**8. Public Background Papers Used in the Preparation of the Report:**

None

**9. List of Appendices**

- 9.1 Internal Audit 2018/19 Quarter 2 update
- 9.2 Internal Audit Plan 2018/19

## Appendix 1: Internal Audit 2018/19 Q2 update

### 1. Progress against internal audit plan 2018/19 as at 30 September 2018

#### Risk and compliance audits

1.1. The following table details the changes to the 2018/19 audit plan made in Q2, July 2018 to September 2018:

Added	Removed	# of 2018/19 audits as at end of Q2
1	4	25

1.2. In addition to the one audit added and four audits removed from this year's plan, the indicative timing changed within 2018/19 for three audits. All changes are detailed in the following table:

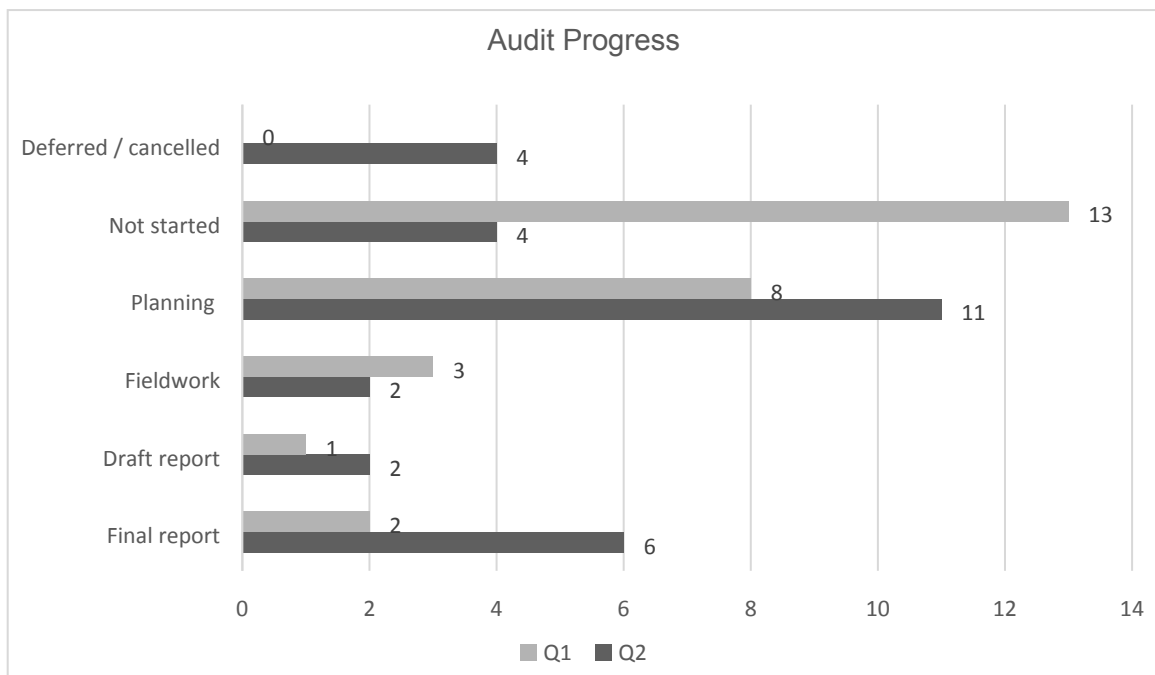
Audit title	Change	Rationale for change
Adoptions (follow up)	Added to Q3	Full follow up review added following the "no assurance" report issued in Q2.
Special Guardianship Orders	Removed	Issues reported in the adoptions audit will be relevant to SGOs and therefore auditing SGOs at this stage would be of limited value. To be considered for 2019/20 audit plan.
Adaptations Grant Scheme	Removed	Scheme suspended with no new applicants, to be revised and relaunched for 2019/20. To be considered for 2019/20 audit plan.
Brexit Impact	Removed	Due to the uncertainties regarding Brexit, limited work has been undertaken in this area so it is not ready for audit in 2018/19. To be considered for 2019/20 audit plan.
Budgetary Controls and Savings Management	Removed	High risk budgetary and savings management controls relating to transformation were subject to audit in 2017/18 as part of the internal audit of Transformation. Confirmed with management that there are no significant changes to this control environment since this audit beyond implementation of the agreed actions to strengthen the controls. Due to the senior management changes, expected to be an area subject to management review and change so limited value in audit at this stage. To be considered for 2019/20 audit plan.

Be First Procurement	Deferred from Q3 to Q4	Deferred due to delays in new framework development to allow for audit post development in January 2019.
Parks and Grounds Maintenance	Deferred from Q3 to Q4	Deferred to allow a full six months running (completed July 2018) of the revised control environment prior to testing.
Gifts and hospitality	Brought forward from Q3 to Q2	Brought forward to balance the plan for deferrals of Homelessness Reduction and Be First Procurement audits from Q2 to later in the year

The current internal audit plan is detailed at Annex A.

1.3. The table and graph below indicate the progress made against the 2018/19 audit plan as at 30 September 2018.

Not started	Planning	Fieldwork	Draft report	Final report
4	11	2	2	6



1.4. At the end of Q2, 8 of the remaining 25 audits (32%) were at least at draft report stage, exceeding the target of 25%. Work had commenced on most of the risk and compliance audits (21 of the 25; 84%).

## 2. Schools' audits

2.1. Historically, schools within the Borough have been audited on a cyclical basis of once every three years using a standard scope and approach for all schools. These audits have been fully outsourced to Mazars.

2.2. For 2018/19, Mazars have been asked to undertake a risk assessment of all schools in the Borough to inform a risk-based approach to schools' audits. At

the end of Q2, fieldwork had been completed and the output of this work, including a proposed schools audit plan for 2018/19 was being drafted.

2.3. The following table details the changes to the 2018/19 schools audit plan made in Q2, July 2018 to September 2018:

<b>Added</b>	<b>Removed</b>	<b># of 2018/19 audits as at end of Q2</b>
4	2	10 *

\* This consists of the risk assessment, follow up plus eight schools.

2.4. The only changes to the schools audit plan were the addition of four schools and removal of two as detailed in the following table. There were no indicative timing changes within 2018/19 in the quarter:

<b>School</b>	<b>Change</b>	<b>Rationale for change</b>
Barking Abbey	Added to Q2	High risk as not audited since 2015/16 when audit identified 15 findings.
Marks Gate Infants	Added to Q3	High risk as limited assurance conclusion in audit in 2016/17.
Thomas Arnold	Added to Q3	High risk as limited assurance conclusion in audit in 2016/17.
Dorothy Barley	Added to Q3	High risk as audits scheduled for 2016/17 and 2017/18 were deferred.
Furze Infants	Removed	Included in audit plan as believed to have not been audited for three years; further investigation by Mazars identified this as an error and confirmed that the school was audited in the last three years and received substantial assurance. No risk factors therefore identifying need to audit in 2018/19.
Five Elms	Removed	

The current internal audit plan is detailed at Annex A.

2.5. The table and graph below indicate the progress made against the 2018/19 audit plan as at 30 September 2018.

<b>Not started</b>	<b>Planning</b>	<b>Fieldwork</b>	<b>Draft report</b>	<b>Final report</b>
0	3	3	0	2

The 2018/19 audit plan included an allocation of a total of 90 days for schools' audits. The current plan is expected to consume 50 days of effort, leaving 40 days to deliver the remainder of the schools' audit plan for 2018/19.

### 3. Outcomes from finalised 2018/19 internal audit work

3.1. Internal audit reports include a summary level of assurance. The following assurance levels have been issued in the year to date:

	Substantial	Reasonable	Limited	No	n/a
<b>Risk and compliance</b>					
Q1:	1	0	0	0	1
Q2:	0	1	1	1	1
	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>Schools</b>					
Q1:	0	0	0	0	0
Q2:	1	1	0	0	0
	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

3.2. The following final reports were issued in the quarter:

Audit title and objective of the work	Assurance level and summary of findings
<p><b>Sickness Absence [review]</b></p> <p>The objective of this review was to independently identify the reasons for the reported non-compliance with sickness absence policies and procedures.</p>	<p><b>Assurance level n/a</b></p> <p>We identified considerable improvements implemented since our “limited compliance” audit in Audit 2016.</p> <p>We reported the following three medium risk findings regarding the need to ensure action taken, or decisions not to take action, are recorded, and the need for prompt action.</p> <p>We also identified one low risk finding regarding managers needing to inform HR of action taken.</p>
<p><b>Cyber Security</b></p> <p>The objective of the audit was to evaluate the control design and test the operating effectiveness of key controls in place relating to Cyber Security.</p>	<p><b>Assurance level – limited</b></p> <p>We found controls over Cyber Security at were of limited effectiveness. The split in responsibility between Elevate and the Council’s internal IT team may have contributed to some of the issues we identified. We highlight that reviews at other London Boroughs performed in the last six months performed by the Cyber Security subject matter experts involved in this review confirms that many of these findings are similar to those found in other councils.</p> <p>We identified the following high and medium risk findings:</p> <ul style="list-style-type: none"> <li>• Owners of Cyber Security risks did not have sufficient oversight of Cyber Security operations (high risk)</li> </ul>

	<ul style="list-style-type: none"> <li>• Policies are out-of-date or are not sufficiently mature (medium risk)</li> <li>• Sophisticated event monitoring capabilities exist within LBBB, but are not fully utilised (medium risk)</li> <li>• A lack of oversight and monitoring of user access (medium risk)</li> <li>• Incident response plans do not exist beyond a general procedure (medium risk)</li> </ul> <p>We also identified one low risk finding.</p>
<p><b>Adoptions</b></p> <p>The objective of this audit was to evaluate the control design and test the operating effectiveness of key controls in place over adoptions from during April 2017 to June 2018.</p>	<p><b>Assurance level – no</b></p> <p>Liquidlogic’s Children’s System went live for children’s services, including adoptions in March 2018, replacing the legacy system, Northgate. Due to issues with evidence not being available on Liquidlogic, we were unable to verify the operation of a number of the controls and processes detailed to us during interviews.</p> <p>We identified one critical risk finding regarding incomplete access to adoptions records following the migration of records to Liquidlogic.</p> <p>We also identified two medium risk findings:</p> <ul style="list-style-type: none"> <li>• Timely responses to initial enquiries</li> <li>• Adherence to recommended assessment processes and timeframes</li> </ul>
<p><b>IR35</b></p> <p>The objective of this audit was to evaluate the control design and operating effectiveness of key controls in place relating to IR35 compliance during the period April 2018 to June 2018.</p>	<p><b>Assurance level – reasonable</b></p> <p>There was knowledge of IR35 and its requirements among managers undertaking assessments and, as a result, the sample of IR35 assessments tested were found to be defensible under tax law.</p> <p>However, we identified a number of supporting controls had not yet been implemented. Due to efforts being focused on initial compliance, there was still a need to develop the business as usual processes to ensure ongoing compliance.</p> <p>We identified no critical risk findings and the following high and medium risk findings:</p>

	<ul style="list-style-type: none"> <li>• Absence of effective review of temporary labour costs to assess compliance (high risk).</li> <li>• Adecco contract not updated for IR35 (medium risk).</li> </ul> <p>We also identified two low risk findings.</p>
<p><b>Eastbrook School</b></p> <p>The objective of the audit was to ensure that the school had adequate and effective controls with regards to the financial management and governance of the school.</p>	<p><b>Assurance level – substantial</b></p> <p>The audit demonstrated significant improvement in the control environment since the last audit.</p> <p>We identified no critical or high risk findings. One medium risk finding related to inventory records.</p> <p>We also identified two low risk findings.</p>
<p><b>Barking Abbey School</b></p> <p>The objective of the audit was to ensure that the school had adequate and effective controls with regards to the financial management and governance of the school.</p>	<p><b>Assurance level – reasonable</b></p> <p>The audit confirmed improvement in the control environment since the last audit in 2015/16.</p> <p>We identified no critical or high risk findings. One medium risk finding related to risk assessments not being up to date.</p> <p>We also identified seven low risk findings.</p>

#### 4. Progress in implementation of audit findings as at 30 June 2018

- 4.1. Internal audit findings are categorised critical, high, medium and low risk (or advisory) depending upon the impact of the associated risk attached to the recommendation. A critical risk is defined as requiring immediate and significant action. A high risk is defined as requiring prompt action to commence as soon as practicable where significant changes are necessary.
- 4.2. Management are expected to implement all critical and high-risk recommendations by the agreed target dates. Internal Audit tracks management progress by way of a chase up or follow up to the audit client accordingly. Slippage in implementing agreed actions does occur and requires management to instigate revised targets and consider ways to mitigate the identified risks.



4.3. One finding has been rated critical risk as detailed in the following table.

Critical Risk Rated Finding	Agreed Action	Latest progress
<b>Adoptions</b> (reported August 2018)		
<p>Liquidlogic went live in March 2018, replacing the previous Northgate system from which data was migrated. Statute requires adoption records to be retained for 100 years.</p> <p>We tested five adoptions, including both the adoptee and the adopter files. We identified issues with accessing complete records in Liquidlogic for all six (one adoption involved two children) adoptee files.</p> <p>We identified issues with accessing complete records in Liquidlogic for all seven adopter's files.</p> <p>Our interviews, verified by our testing, also identified that the Northgate system was not consistently available.</p> <p>The above are a result of issues with the migration of records to Liquidlogic.</p>	<p>Immediate action has been taken to understand and address the migration issue allowing the required staff access to full records consistently.</p> <p>We are providing support through resource to assist with the backloading of missing records into Liquidlogic. This will enable the social workers to access the review reports and continue the adoption recording process for ongoing cases.</p> <p>Contact will be made with the relevant social worker for the file where the adoptee's address was out of date to confirm the reason for the issue and rectify.</p> <p>Our Data Migration lead will investigate how the missing Adopters records can be migrated to Liquidlogic. In the interim, we will provide access to the records in the legacy system.</p> <p>Historical records (pre-2004) held as scanned documents will be transferred to Liquidlogic.</p> <p><b>Target dates:</b> from implemented as at 28</p>	<p><b>In progress, expected to be completed by end of October 2018</b></p> <p><i>A full follow up audit of adoptions has been scheduled for November 2018 to independently verify the actions taken in response to the audit findings.</i></p>

	August 2018, to 31 October 2018.	
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4.4. The table below summarises the high-risk findings, as at 30 June 2018, that have reported, implemented, were outstanding and were beyond their due date:

	Reported	Implemented	Outstanding	Beyond due date
Prior to 2017/18	11	10	1	1
2017/18	15	11	4	2
2018/19	2	0	2	0
<b>Total:</b>	<b>28</b>	<b>21</b>	<b>7</b>	<b>3</b>

4.5. The current progress in implementing the overdue high-risk recommendations has been reported by management to be as detailed in the following table:

Finding	Agreed Action	Latest progress
<b>Reported prior to 2017/18</b>		
<b>Records Compliance</b>		
There is no list of information asset owners (IAO), a list is in the process of being compiled. The roles and responsibilities of the IAO's has not been defined or communicated to officers. A part time consultant has been appointed and is in the process of identifying IAOs.	a. Roles and responsibilities for IAO's should be clearly defined and communicated and incorporated into job descriptions b. Basic training on the requirements of IAO's should be given to those holding the role.  Target: 31/12/15	<b>In progress, expected to be completed by December 2019:</b> An Information Asset Register has been launched and is being developed. IAOs have been identified for 136 IT systems. The next stage is to address IAO training needs.
<b>Reported 2017/18</b>		
<b>Planning enforcement</b>		
<b>Lack of policies and operational procedures</b>  Relevant policies should be supported by up to date operational procedures to support consistent application of policies.  We found that there are no Council policies or	Policies and procedures will be introduced. These will include the actions required within the life-cycle of an investigation including: <ul style="list-style-type: none"> <li>• Correct logging</li> <li>• Timescales</li> <li>• Evidence needed</li> <li>• Actions required</li> </ul>	<b>In progress, expected to be completed by end of November 2018:</b> A Local Enforcement Plan and operational procedures are being developed with the revised target date of end of November 2018.

<p>operational procedures in place.</p> <p>This is due to reliance being placed upon the high level national level policy concordat and guidance and NPPF national planning policy framework. However, this has created lack of guidance for arising in the findings documented below.</p>	<ul style="list-style-type: none"> <li>• Appeals</li> </ul> <p>Relevant staff will be made aware of the location and content of the policies and procedures.</p> <p>The procedures will be reviewed, and updated where necessary, at least every two years.</p> <p>Target: 30/6/18</p>	<p>In the interim, all work is being reviewed by the manager.</p>
<p><b>Security of Corporate Buildings</b></p>		
<p><b>Security risk assessments</b></p> <p>The identification of responsibility for the completion of a security risk assessment for each corporate building, and completion of such risk assessments by appropriately qualified and experienced officers, will help to identify the potential hazards which may pose a threat to Council assets and staff.</p> <p>While we requested details of security risk assessments completed for corporate buildings and responsibility for their completion, none were provided.</p>	<p>Responsibility for management and completion of Security Risk Assessments of corporate buildings should be identified and documented within a Security Policy with a standard procedure agreed.</p> <p>Security risk assessments should be undertaken in line with procedures.</p> <p>Where security issues are identified from such risk assessments, they should be escalated for discussion and where applicable included within a Risk Register subject to ongoing monitoring.</p> <p>Target: 31/7/18</p>	<p><b>In progress, expected to be completed by end of January 2019:</b> Risk assessments for Barking Town Hall, Roycraft, Barking Learning Centre, Dagenham Library and John Smith House have been commissioned. A project group to address the audit findings has been created, revised target date of January 2019.</p> <p><i>A full follow up audit of security of corporate buildings has been scheduled for Q4 (January to March 2019) to independently verify the actions taken in response to the audit findings.</i></p>

## 5. Internal audit performance as at 30 June 2018

Purpose	Target	Performance & RAG Status	What it measures
<b>Output Indicators (Efficiency)</b>			
% of 2018/19 Audit Plan completed (Audits at draft report stage)	>25% by 30/9/18	32% - GREEN	Delivery measure
	>50% by 31/12/18		
	>80% by 31/3/19		
	100% by 31/5/19		
Meet standards of Public Sector Internal Audit Standards	Substantial assurance or above from annual review	Confirmed * - GREEN	Compliant with professional standards
<b>Outcome Indicators (Effectiveness - Adding value)</b>			
High Risk Recommendations not addressed within timescales	<5%	11% - RED	Delivery measure
Overall Client Satisfaction	> 85% ratings excellent, good or adequate (i.e. not rated poor)	94% for 2017/18 – GREEN 100% for 2018/19 to date – GREEN	Customer satisfaction

\* Internal Audit was substantively provided by Mazars LLP in 2017/18. Mazars have provided confirmation from a review carried out during October and November 2016 of conforming to the requirements of the Public Sector Internal Audit Standards and the Local Government Application Note.

Internal Audit for 2018/19 is being provided by a combination of the in-house team, Mazars LLP and PwC LLP. All teams have confirmed ongoing compliance with the Public Sector Internal Audit Standards.

## Appendix 2: Current internal audit plan 2018/19 as at 30 September 2018

1.1. The internal audit plan 2018/19 was been approved by the March 2018 Assurance Group and June 2018 Audit and Standards Committee.

1.2. The following audits have occurred or are in progress as at the end of Q2:

Audit title	Audit objective	Status at 30 June 2018
<b>Risk and compliance</b>		
Subject Access Requests	The objective of this audit was to evaluate the control design and operating effectiveness of key controls in place over Subject Access Requests in 2017/18 (1 April 2017 to 31 March 2018) in the key risk areas of HR and Housing (My Place).	Final report issued in Q1 – substantial assurance.
Museum Accreditation [review]	The object of the review was to independently review compliance of Valence House Museum with the requirements of the National Accreditation Scheme for Museums and Galleries as at May 2018.	Final report issued in Q1 – assurance level not applicable, no concerns regarding accreditation identified.
Recruitment	The objective of this audit was to evaluate the control design and test the operating effectiveness of key controls in place relating to recruitment for the period April 2017 to March 2018.	Draft report; awaiting final management responses; expected to final report October 2018.
Cyber security	The objective of this audit was to evaluate the control design and test the operating effectiveness of key controls in place over Cyber Security.	Final report issued in Q2 – limited assurance
IR35	The objective of this audit was to evaluate the control design and test the operating effectiveness of key controls in place over processes to ensure IR35 compliance in the period April 2018 to June 2018.	Final report issued in Q2 – reasonable assurance
Review of Sickness Absence [review]	The objective of this review was to independently identify the reasons for the reported non-compliance with sickness absence policies and procedures as at the end of April 2018.	Final report issued in Q2 – assurance level not applicable, confirmed considerable improvements since the previous audit in 2016.
Adoptions	The objective of this audit was to evaluate the control design and test the operating effectiveness of key controls in place over adoptions from during April 2017 to June 2018.	Final report issued Q2 – no assurance
Gifts and Hospitality	The objective of this audit was to evaluate the control design and test the operating	Draft report issued Q2; final report

	effectiveness of key controls in place in respect of gifts and hospitality. The audit covered the period from April 2018 to August 2018.	expected October 2018.
IT Risk Diagnostic	The review will present a view of the maturity of controls in the following seven areas within the IT Audit Universe: IT strategy; IT governance; system quality; system support and change; IT operations; and information security.	Fieldwork in progress; report expected early Q3.
Everyone Active Contract Management	The objective of this audit is to evaluate the control design and test the operating effectiveness of key controls as at August 2018 in place relating to the contract management of Everyone Active.	Fieldwork in progress; report expected early Q3.
<b>Schools</b>		
Risk assessment of schools	Risk assessments of all schools in the borough to inform a risk-based approach to schools' audits.	Fieldwork complete, report being drafted; report expected Q3.
Schools follow up	Targeted follow up of previous schools' audit reported findings to inform the risk assessment. This is to focus on schools not audited for longer periods and with "limited assurance" ratings to be risk-based.	Fieldwork complete, report being drafted; report expected Q3.
Eastbrook	Audit of compliance with the Schools Financial Value Standards.	Final report issued Q2 – substantial assurance
Barking Abbey	Audit of compliance with the Schools Financial Value Standards.	Final report issued Q2 – reasonable assurance
Mayesbrook PRU	Audit of compliance with the Schools Financial Value Standards.	Fieldwork in progress; report expected October 2018

1.3. The audits planned for the remainder of 2018/19 are set out below. The plan details the following: draft audit title (and indicative timing) and draft audit objective:

<b>Audit title (timing)</b>	<b>Audit objective</b>
<b>Risk and compliance</b>	
Adoptions (Q3) [follow up]	Audit of the control design and operating effectiveness of key controls in place over adoptions from April 2018 to October 2018.
Homelessness Reduction (Q3)	Audit of compliance with the Homelessness Reduction Act 2017.

Commercial Waste Services (Q3)	Audit of control design and operating effectiveness of commercial waste collections.
Parking Income Collection (Q3)	Audit of the control design and operating effectiveness of the end-to-end parking income collection process from offence through to collection of income.
Governance (Q3)	Audit of the control design and operating effectiveness of the Council's governance, including governance of achievement of the stated outcomes for the Council's entities (all Reside companies, Be First, Trading Partnership and subsidiaries, School Improvement Partnership).
My Place Procurement and Contract Management (Q3)	Audit of the control design and operating effectiveness of My Place procurement contract management.
Direct Payments (Q3)	Audit of the control design and operating effectiveness of direct payments.
Parks and Grounds Maintenance (Q4)	Follow up of control design review undertaken in 2017/18; compliance testing of the operation of the controls implemented during April 2018 to July 2018.
Be First Procurement (Q4)	Audit of the control design and operating effectiveness of the Be First procurement process where Be First has undertaken procurement on behalf of the Council and compliance with the Council's procurement rules.
Private Sector Housing (Q4)	Audit of the control design and operating effectiveness of private sector housing controls including landlord registration and monitoring.
Fleet Management (Q4)	Audit of the control design and operating effectiveness of fleet management.
Liquidlogic System Implementation (Q4)	Audit of implementation of the Liquidlogic system in care and support children's and adults.
Elevate Contract (Q4)	Review of the Council's work preparing for the end of the Elevate contract.
Asset Management (Q4)	Audit of the control design and operating effectiveness of asset management, including maintaining the assets in the asset management database and using this data to drive compliance checks and expenditure.
Security of Corporate Buildings (Q4)	Follow up of 2017/18 "limited assurance" internal audit report.
<b>Schools</b>	
Schools Audits (Q2-4)	Audit of compliance with the Schools Financial Value Standards. Including: <ul style="list-style-type: none"> <li>• Marks Gate Infants – Q3</li> </ul>

	<ul style="list-style-type: none"><li>• Thomas Arnold – Q3</li><li>• Dorothy Barley – Q3</li></ul> <p><i>Remaining schools audit plan to be determined by the risk assessment.</i></p>
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