

AUDIT AND STANDARDS COMMITTEE

3 April 2019

Title: Internal Audit report 2018/19 Quarter 3 (October to December 2018)	
Open Report	For Information
Wards Affected: None	Key Decision: No
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Accountable Strategic Leadership Director: Claire Symonds, Chief Operating Officer	
Summary: This report brings together all aspects of internal audit work undertaken to date during 2018/19. The report details audit progress and results to 31 December 2019 and includes details of the overdue high-risk recommendations outstanding and actions being taken by management to address these.	
Recommendation: The 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 review added and three removed / deferred for consideration for 2019/20 as detailed in Section 1.
- 1.2. At the end of Q3, 57% of the risk and compliance audits were at least at draft report stage, exceeding the target of 50%.

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 was finalised in December 2018.
- 2.2. The changes to the schools audit plan were the addition of seven schools as a result of the risk assessment.

3. Outcomes of the internal audit work

- 3.1. We have issued the following final reports in the quarter: four risk and compliance audit reports; the school's risk assessment and follow up results; and two schools' audit reports.
- 3.2. No reports were "no assurance" and one report, recruitment, 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. One critical risk finding, arising from the adoptions audit, was verified to be partially implemented, expected to be fully implemented by 31 March 2019.
- 4.3. There are three outstanding overdue high-risk findings, all in progress, as at 31 December 2018.

5. List of appendices:

- Appendix 1- Internal Audit 2018/19 Quarter 3 update
- Appendix 2- Internal Audit Plan 2018/19

Appendix 1: Internal Audit 2018/19 Quarter 3 update

1. Progress against internal audit plan 2018/19 as at 31 December 2018

Risk and compliance audits

1.1. The following table details the changes to the 2018/19 audit plan made in Q3, October 2018 to December 2018:

B/f	Added	Removed	# of 2018/19 audits as at end of Q3
25	1	3	23

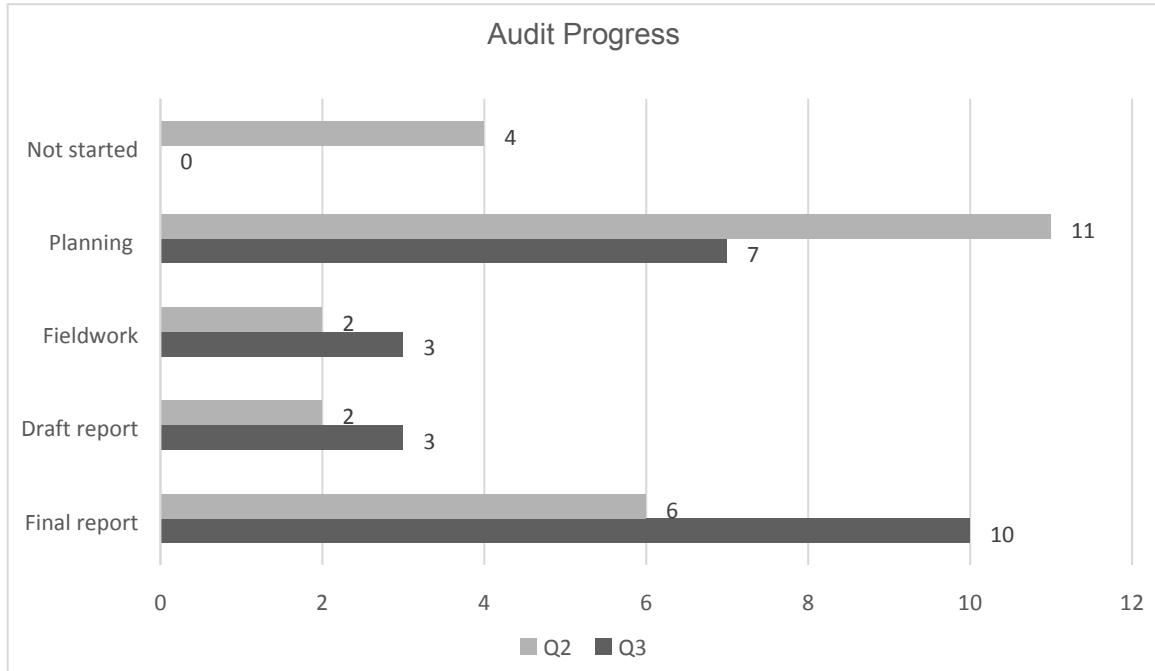
1.2. In addition to the one review added and three audits removed from this year's plan, the indicative timing changed within 2018/19 for two audits as follows:

Audit title	Change	Rationale for change
Brexit Response Workshop [review]	Added to Q3	During Q2, we reported that this area was not yet ready for audit. In Q3, we agreed to support management with their response to Brexit through a workshop.
Private Sector Housing	Removed	New scheme to be implemented from September 2019. Deferred to consider for inclusion in 2019/20 to audit new scheme.
Liquidlogic System Implementation	Removed	Deferred from Q4 so as not to detract management time from the expected OFSTED inspection. To consider for inclusion in Q1 2019/20.
Elevate Contract Exit	Removed	Resources and plans expected to be in place by June 2019. Deferred to consider in 2019/20 to audit once reasonable content to audit.
Parking Income Collection	Deferred from Q3 to Q4	Deferred to allow sufficient period post changes implemented.
Homelessness Reduction	Deferred from Q3 to Q4	Deferred due to initial issues with engagement with audit from the service.

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 31 December 2018.

Not started	Planning	Fieldwork	Draft report	Final report
0	7	3	3	10



1.4. At the end of Q3, 13 of the remaining 23 audits (57%) were at least at draft report stage, exceeding the target of 50%. Work had commenced on all of the risk and compliance audits.

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 were asked to undertake a risk assessment of all schools in the Borough to inform a risk-based approach to schools' audits. The output of this work, including a proposed schools audit plan for 2018/19, was finalised in December 2018.

2.3. The following table details the changes to the 2018/19 schools audit plan made in Q3, October 2018 to December 2018:

B/f	Added	Removed	# of 2018/19 audits as at end of Q3
8	7	0	15

* This consists of: risk assessment; follow up (of five schools); and 13 schools' audits.

2.4. The changes to the schools audit plan were the addition of seven schools as a result of the risk assessment as detailed in the following table. There were no indicative timing changes within 2018/19 in the quarter:

School	Change	Rationale for change
Gascoigne Primary School	Added to Q4	High risk as per risk assessment
Grafton Primary School	Added to Q4	High risk as per risk assessment
Henry Green Primary School	Added to Q4	High risk as per risk assessment
Hunters Hall Primary School	Added to Q4	High risk as per risk assessment
John Perry Primary School	Added to Q4	High risk as per risk assessment
Northbury Primary School	Added to Q4	High risk as per risk assessment
Roding Primary School	Added to Q4	High risk as per risk assessment

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 31 December 2018.

Not started	Planning	Fieldwork	Draft report	Final report
0	7	0	2	6

The 2018/19 audit plan included an allocation of a total of 90 days for schools' audits in addition to the risk assessment. The current plan is expected to consume 68.5 days of effort, meaning the remainder of the schools' audit plan for 2018/19 can be delivered within budget.

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 final the year to date:

	Substantial	Reasonable	Limited	No	n/a
Risk and compliance					
Q1:	1	0	0	0	1
Q2:	0	1	1	1	1
Q3:	0	1	1	0	2
	1	2	2	1	4
Schools					
Q1:	0	0	0	0	0
Q2:	1	1	0	0	0
Q3:	2	0	0	0	2
	3	1	0	0	2

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>Recruitment</p> <p>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.</p>	<p>Assurance level – limited</p> <p>The recruitment process had been designed and implemented by HR and operationally, was conducted by individual line managers. We found that while the HR process was designed effectively, there was evidence of non-adherence to this policy by some managers. It appeared that there are two primary reasons for this. Firstly, because of managers missing scheduled training courses, there was a subsequent lack of awareness of the policy. Secondly, some managers were not retaining full documentation to support recruitment decisions.</p> <p>We identified two high risk findings:</p> <ul style="list-style-type: none"> • Recruiting managers not attending training and refresher courses – Our testing identified a number of managers who had recruited staff had not followed the required process to recruit via iGrasp and had either not done the initial recruitment training, provided a signed-off assessment of prior knowledge and experience or had not kept it up to date by completing the refresher course they are required to undertake every three years. This does not mean that they did not have the required level of skills, experience and knowledge to carry out recruitment but they had not adhered to the Council’s recruitment process. • Key documents supporting the recruitment process could not be located – Our testing of 25 recruitments identified that some key documents required to evidence the recruiting process and appointment decision, were not available for our review therefore we could not verify that the recruitment took place in accordance with the Council’s policy.

	<p>We also identified one low risk finding in relation to the reflectiveness of the current process in policy.</p>
<p>Gifts and Hospitality</p> <p>The objective of this audit was to evaluate the control design and test the operating effectiveness of key controls in place in respect of gifts and hospitality. The audit covered the period from April 2018 to August 2018.</p>	<p>Assurance level – Reasonable</p> <p>We identified a number of good processes and controls in place. We identified no critical or high risk findings, and the following medium risk findings:</p> <ul style="list-style-type: none"> • Gifts & Hospitality Policy – We noted a number of inconsistencies between the Gifts & Hospitality Policy and practice as explained to us, as well as additional areas in which the Policy could be open to misinterpretation. • Staff Awareness – When interviewing staff regarding their understanding of Gifts & Hospitality, as set out in the Employee Code of Conduct and the Gifts & Hospitality Policy, we identified multiple areas where points were not known or were misunderstood. • Members’ Declarations of Gifts or Hospitality – Although Members submit disclosure forms of gifts and hospitality offered, only accepted offers are recorded on the public register. Rejected or donated offers are not recorded, and the original disclosure forms are not retained. <p>We also identified two low risk findings.</p>
<p>Commercial Waste Services</p> <p>This audit evaluated the commercial waste collection controls planned to be implemented as of 5 November 2018.</p>	<p>Assurance level – n/a</p> <p>Our audit work identified that commercial waste collection processes and controls have been reviewed and improved processes are being implemented. As these processes are relatively new or still in development, a number of processes have yet to be fully documented. We also identified that there is no single process document detailing the full commercial waste process and the teams involved and interfaces between the teams, including information exchanged. We also identified a number of recommended improvements to the current and planned controls, primarily to monitor the operation of the key control activities and proactively</p>

	identify and resolve issues with their operation.
<p>Brexit Response Workshop [review]</p> <p>Facilitation of a workshop to identify key impact areas relevant to LBBB.</p>	<p>Assurance level – n/a</p> <p>Impact areas identified have been summarised. Work is now required by LBBB to develop the analysis further and to identify owners and timescales for each of the actions.</p>
<p>Schools risk assessment</p> <p>The objective of this risk assessment was to inform a risk-based approach to schools' audits.</p>	<p>Assurance level – n/a</p> <p>A revised risk-based approach to developing the schools' audit plan and undertaking schools' audits.</p>
<p>Schools follow up <i>(included in the risk assessment report)</i></p> <p>Targeted follow up of previous schools' audit reported findings, with a risk-based focus on schools not audited for longer periods and with "limited assurance" ratings.</p>	<p>Assurance level – n/a</p> <p>Follow up work completed for four schools identified the following progress in implementing reported findings:</p> <ul style="list-style-type: none"> • Jo Richardson: both recommendations found to be fully implemented. • Dagenham Park: one (green rated) recommendation found to be partially implemented; all other eight recommendations found to be fully implemented. • Robert Clark: all three recommendations found to be fully implemented. • Eastbury School: one (amber rated) recommendation found not to be implemented; all other six recommendations found to be fully implemented. <p>Follow up work for two further schools (Manor Juniors and William Bellamy) to be completed Q4.</p>
<p>Mayesbrook PRU</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. The audit focused on the 12</p>	<p>Assurance level – Substantial</p> <p>This was the first time the school had been audited.</p> <p>In seven of the nine audit areas reviewed the control environment in place met the expected standards. Good practice was identified in the governance of the school with the Instrument of Government being revised on 14 March 2017 and being made</p>

<p>months prior to the audit visit in September 2018.</p>	<p>by order of Barking and Dagenham Local Authority on 1 September 2017. The Management Committee meets on a termly basis and there is also a Finance and Staffing Committee and a Curriculum and Achievement Committee in place, for which terms of reference have been put in place. The School has adopted the Local Authority Financial Procedures.</p> <p>We identified no critical, high or medium risk findings during this audit visit. We identified two low risk findings.</p>
<p>Thomas Arnold</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. The audit focused on the 12 months prior to the audit visit commencing on 29 October 2018.</p>	<p>Assurance level – Substantial</p> <p>This audit confirmed a significant improvement in the control environment since the last audit (2016/17), where we reported 12 findings and provided a ‘limited assurance’ level.</p> <p>In eight of the nine audit areas reviewed the control environment in place met the expected standards. The Governing Body meets on a termly basis and there is also a Resources Committee and a Standards Committee in place, for which terms of reference have been put in place. There was clear input from the Headteacher and the Governing Body in the budget setting and monitoring processes.</p> <p>We identified no critical or high-risk findings and the following medium risk finding:</p> <ul style="list-style-type: none"> • Governor approval of school staffing structure and Headteacher’s pay – the Governing Body meeting minutes did not evidence approval of the School Staffing Structure and Headteacher’s pay in the last 12 months. (See Finding 1) <p>We identified no further 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
Adoptions (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 all six (one adoption involved two children) adoptee files.</p> <p>We identified issues with 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</p>	<p>Partially implemented, expected to be fully implemented by 31 March 2019</p> <p>Our follow up audit of adoptions audit in November and December 2018 confirmed that a large amount of further data had been added to Liquidlogic. More significantly, we confirmed that relevant individuals had access to data not yet in Liquidlogic through either the shared folder or through the legacy system.</p> <p><i>Finding superseded by updated finding in follow up report, now rated as medium risk.</i></p>

	documents will be transferred to Liquidlogic. Target dates: from implemented as at 28 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	13	2	2
2018/19	4	2	2	0
Total:	28	21	7	3

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
Reported prior to 2017/18		
Records Compliance		
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	In progress, expected to be completed by December 2019: An Information Asset Register has been launched and is mostly completed. A Records Management training module has been identified. Guidance around the IAO role is expected to be completed by mid Feb with incorporation of role into job descriptions agreed with HR and in progress.
Reported 2017/18		
Planning enforcement		

<p>Lack of policies and operational procedures</p> <p>Relevant policies should be supported by up to date operational procedures to support consistent application of policies.</p> <p>We found that there are no Council policies or 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>	<p>Policies and procedures will be introduced. These will include the actions required within the life-cycle of an investigation including:</p> <ul style="list-style-type: none"> • Correct logging • Timescales • Evidence needed • Actions required • Appeals <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 progress, expected to be completed by end of January 2019: A Local Enforcement Plan and operational procedures are being developed with the revised target date of end of January 2019.</p> <p>In the interim, all work is being reviewed by the manager.</p>
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Security of Corporate Buildings

<p>Security risk assessments</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</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</p>	<p>In progress, expected to be completed by end of January 2019: 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>
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for their completion, none were provided.	within a Risk Register subject to ongoing monitoring. Target: 31/7/18	
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5. Internal audit performance as at 30 June 2018

Purpose	Target	Performance & RAG Status	What it measures
Output Indicators (Efficiency)			
% 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	57% - GREEN	
	>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
Outcome Indicators (Effectiveness - Adding value)			
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.

Annex A: Current internal audit plan 2018/19 as at 31 December 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 Q3:

Audit title	Audit objective	Status at 30 June 2018
Risk and compliance		
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.	Final report issued in Q3 – limited assurance.
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, considerable improvements since the previous audit in 2016 were confirmed.
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 effectiveness of key controls in place in	Final report issued Q3 – reasonable assurance.

	respect of gifts and hospitality. The audit covered the period from April 2018 to August 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.	Draft report issued Q3; final report expected January 2019.
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.	Draft report issued Q3; final report expected January 2019.
Adoptions [follow up]	Audit of the control design and operating effectiveness of key controls in place over adoptions from April 2018 to October 2018.	Draft report issued Q3; final report expected January 2019.
Commercial Waste Services	Audit of control design and operating effectiveness of commercial waste collections.	Final report issued Q3; assurance level not applicable, no significant concerns identified.
Governance	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).	Fieldwork in progress; draft report expected January 2019.
My Place Trading Services Contract Management	Audit of the control design and operating effectiveness of My Place procurement contract management through review of the contract management of the Trading Services Contract.	Fieldwork in progress; draft report expected January 2019.
Direct Payments	Audit of the control design and operating effectiveness of direct payments.	Fieldwork in progress; draft report expected January 2019.
Brexit Response Workshop [review]	Facilitation of a workshop to identify key impact areas relevant to LBBD.	Final report issued Q4; assurance level not applicable.
Schools		
Risk assessment of schools	Risk assessments of all schools in the borough to inform a risk-based approach to schools' audits.	Final report issued Q3 – assurance level not applicable
Schools follow up	Targeted follow up of previous schools' audit reported findings to inform the risk assessment. This is to focus on schools	Final report issued Q3 – assurance level not applicable

	not audited for longer periods and with “limited assurance” ratings to be risk-based.	
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.	Final report issued Q3 – substantial assurance
Marks Gate Infants	Audit of compliance with the Schools Financial Value Standards.	Draft report issued Q3; final report expected January 2019.
Thomas Arnold	Audit of compliance with the Schools Financial Value Standards.	Final report issued Q3 – substantial assurance
Dorothy Barley	Audit of compliance with the Schools Financial Value Standards.	Draft report issued Q3; final report expected January 2019.

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:

Audit title (timing)	Audit objective
Risk and compliance	
Homelessness Reduction (Q4)	Audit of compliance with the Homelessness Reduction Act 2017.
Parking Income Collection (Q4)	Audit of the control design and operating effectiveness of the end-to-end parking income collection process from offence through to collection of income.
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.
Fleet Management (Q4)	Audit of the control design and operating effectiveness of fleet management.

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.
Schools	
Schools Audits (Q4)	<p>Audit of compliance with the Schools Financial Value Standards. Including:</p> <ul style="list-style-type: none"> • Gascoigne Primary School • Grafton Primary School • Henry Green Primary School • Hunters Hall Primary School • John Perry Primary School • Northbury Primary School • Roding Primary School