



BUCKINGHAMSHIRE COUNCIL

Business Assurance Update and Progress against the Internal Audit Plan 2021/22

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1. Introduction

- 1.1 The Business Assurance Team is responsible for implementing the Council's Assurance and Risk Strategy through delivery of work programmes covering the following areas of activity:
- Internal Audit;
 - Risk Management;
 - Counter Fraud; and
 - Assurance.
- 1.2 This report outlines the work being undertaken by the Business Assurance Team for the current financial year to date. The 2021/22 Internal Audit, Risk Management, Counter Fraud and Assurance work plans were produced with reference to the Strategic and Service Risk Registers along with consultation with Senior Leadership Teams for each Directorate. The plans considered activities that were scheduled for delivery in 20/21 but had to be paused due to the pandemic. A risk-based methodology was applied in developing the plans, to ensure that assurance work remained focussed on the Councils key risks and priorities; as such any work not undertaken in 20/21 has not been routinely included in the current year for delivery. The planning process took these deferred activities into account and through discussions with Directorates we re-assessed the risks to determine whether the work was aligned with the Council's priorities for the current year.
- 1.3 The Business Assurance work plans continue to be dynamic in nature and are reviewed on a regular basis to ensure they continuously consider any new, emerging and changing risks and priorities. Quarterly updates on Business Assurance activities have been presented to each directorate leadership team providing them with an overview of the Internal Audit activities including progress on implementation of audit actions; and a risk management update on escalated risks with status of risk reviews.
- 1.4 The Business Assurance Team is currently subject to the Service Review process, and workshops continue to be held to discuss the various responsibilities and pressures across the teams. A benchmarking exercise has been undertaken to help inform the review and support the

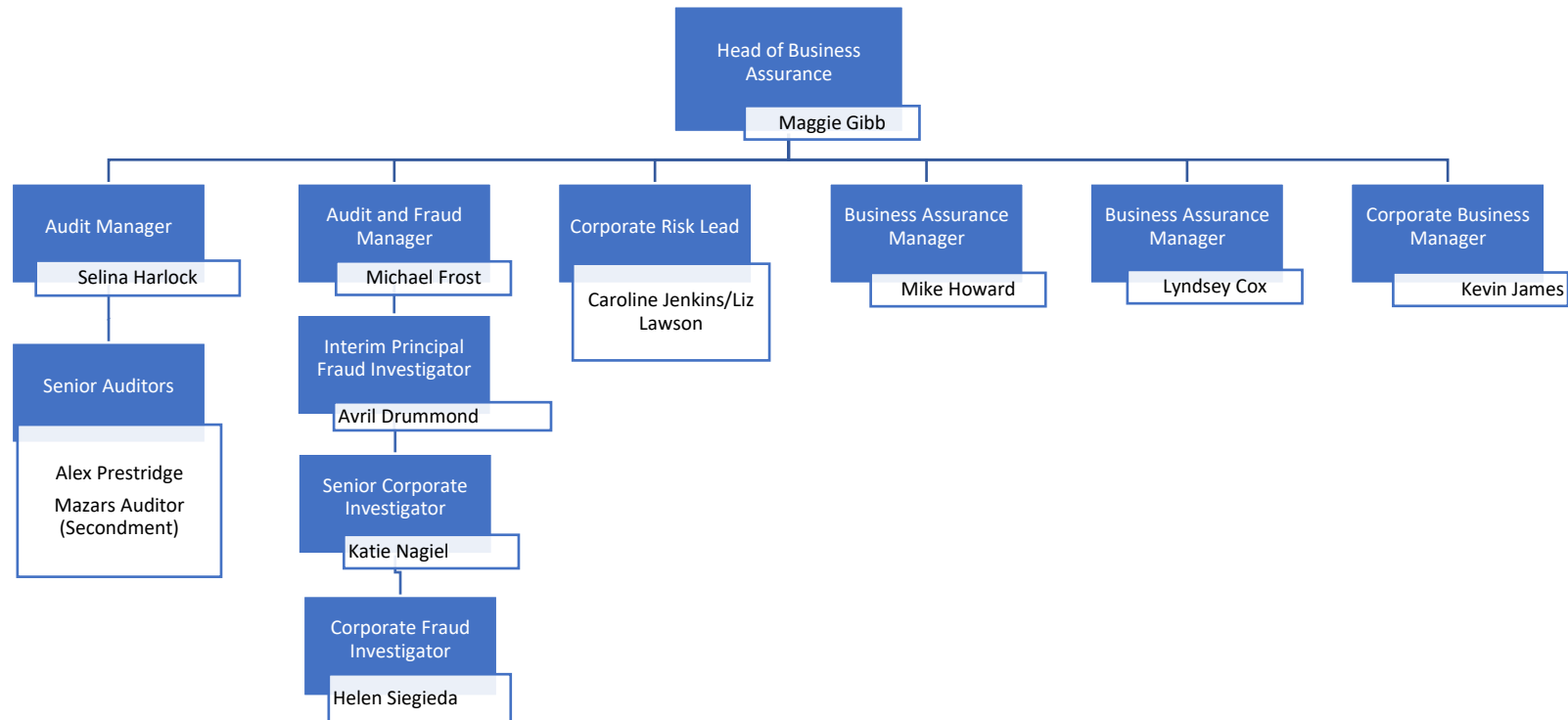
development of structures going forward.

- 1.5 The CIPFA review of the Business Assurance service has been completed, and the outcome of this review are informing the Service Review and the improvement plan for the service.

2. Resources

- 2.1 The Business Assurance Team has remained unchanged, and we continue to resource work plans with a mix of in-house staff and a partnership arrangement with the APEX London Audit Framework. The framework is hosted by the London Borough of Croydon and the audit service is currently provided by Mazars. This arrangement allows for a flexible approach and enables us to respond swiftly to urgent requests for resource such as for investigations. The framework also enables us to request specialist resource such as IT auditors and contract auditors where the in-house team do not have the appropriate technical skills.

Business Assurance Team Structure:



3 Risk Management

- 3.1 The Business Assurance Team has continued to embed risk management across Buckinghamshire Council. We have been reviewing the risks in more detail to ensure that the magnitude of risks is understood and that there are appropriate internal controls and/or actions undertaken to mitigate risks and address some of the risk gaps identified.
- 3.2 We have continued to offer monthly risk management and Pentana training sessions and have reviewed our Risk Management e-learning module. We are continuing to identify and expand our training delivery methods and tailored education offerings.
- 3.3 The Business Assurance team has developed an emerging risk register which is reported to Risk Management Group and the team are sharing knowledge to directorates' Risk Champions. The next meeting of the Risk Management Group is due to be held on 25 April 2022, with the Corporate Director for Planning, Growth and Sustainability attending to discuss key risks faced by the directorate.

4. Internal Audit

- 4.1 The role of the Internal Audit function is to provide members and management with independent assurance that the control, risk and governance framework in place within the Council is operating efficiently and effectively to support in the Council's achievement of its set objectives. The Internal Audit work undertaken is focused on the key risk areas that may impact the Council's ability to achieve its objectives.
- 4.2 In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:
- The status of management actions;
 - an update on progress against the annual audit plan;
 - a summary of internal audit performance, planning and resourcing issues; and
 - a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

4.3 Internal audit reviews conclude 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 of the service area under review. The assurance opinions are categorised as follows:

- **Substantial:** A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
- **Reasonable:** There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
- **Limited:** Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
- **No Assurance:** Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

4.4 The Internal Audit function has been progressing with the delivery of the approved 2021/22 audit assignments. Whilst we have an agreed Internal Audit plan which was approved as part of the Business Assurance Strategy, we have adopted a more fluid approach in the delivery of the audit plan. We regularly review the Internal Audit plan through discussions with Directorate Leadership Teams to help ensure that the assurance activities are continuously aligned and focused on emerging issues/ risks. Any significant deviation from the approved Internal Audit Plan is communicated through the periodic activity reporting process.

4.5 From review of the plan with directorates 31 out of 94 audits engagements have been deferred or cancelled, reasons for these changes are provided within Appendix 1 highlighted in blue. Since the previous Committee, progress has continued, the table below provides a summary of the progress made in delivering the approved 21/22 plan:

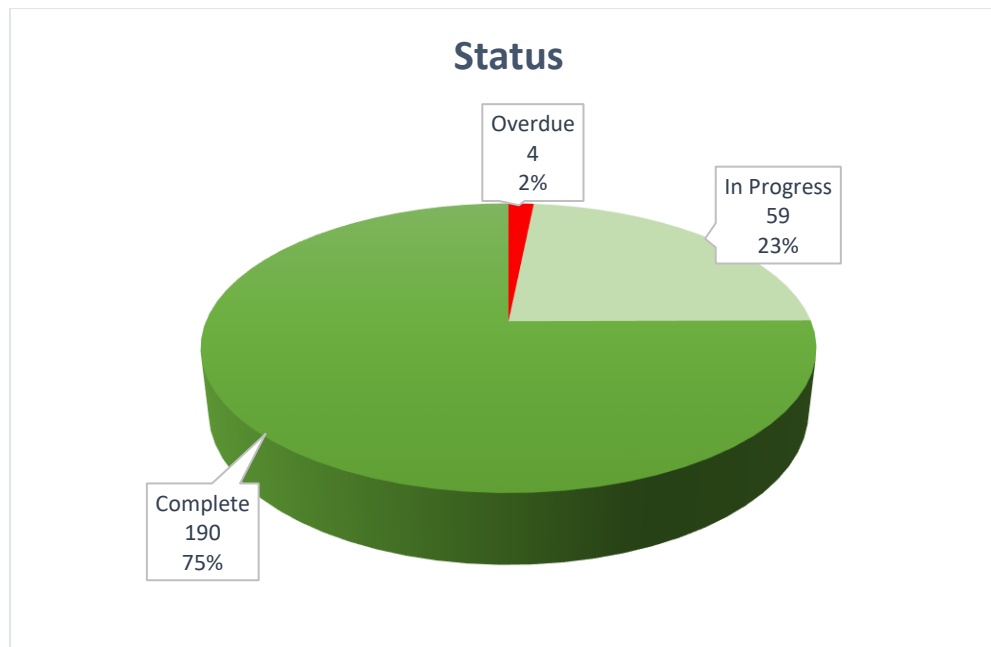
Table 1 – Status of 2021/22 Audit plan

| Status | No. Audits | % |
|---------------------|------------|-----|
| Not Started | 3 | 3% |
| Planning | 4 | 4% |
| Fieldwork | 14 | 15% |
| Draft Report | 19 | 20% |
| Complete | 17 | 18% |
| On-going | 6 | 6% |
| Deferred/ Cancelled | 31 | 33% |

- 4.6 There are three audits within Children’s Services that have not been started as discussions with the service are being held with management to reflect on the outcomes of the Ofsted inspection and ensure that audit activity is appropriately focused on the key priorities for the service following inspection. Appendix 1 outlines a summary update of the progress being made against the approved plan. We would like to highlight that the team currently have 12 audits that they deem to be at “final” draft stage (highlighted in yellow in Appendix 1). A decision has been taken that all audit actions should be assigned at Heads of Services level going forward. As such Internal Audit will be communicating this change to services and will be meeting with the relevant Heads of Service and revisiting all reports and ensuring that the due dates set are appropriate. The reports will be issued as finals following these meetings.
- 4.7 Internal Audit work on grant certification provides an essential service for the Council. Although it is not audit opinion work, the Audit team’s schedule of grant certifications is an on-going commitment of Internal Audit resources which requires adherence to strict timescales for the certification of claims submitted. The grant certification completed by Internal Audit is reflected in Appendix 1 against the respective directorate. It should be noted that this grant activity is separate to the continuous assurance and the certification work being undertaken for the Covid-19 grants.

4.8 Using the audit tool, 'Pentana', Internal Audit have been monitoring implementation of audit actions. Follow-up of management actions is a continuous task that is undertaken by the auditors alongside their assigned audit engagements. The chart below provides a summary on the implementation status of the audit actions:

Summary Status of Management Actions



4.9 Progress against implementing audit actions is reported to each of the Directorate leadership team meetings on a regular basis, and outstanding audit actions were reported to the Corporate Management Team (CMT) via email on 4 March 2022.

4.10 The Audit Board, chaired by the Service Director, Corporate Finance (S151), met on 10 March 2022 and reviewed progress against the Business Assurance Strategy, in particular delivery of the Internal Audit Plan. Appendix 1 shows the current progress updated against the Internal Audit Plan.

4.11 The CIPFA external assessment of our conformance with the Public Sector Internal Audit Standards has been completed and the report will be presented as a separate agenda item.

5. Business Assurance

5.1 We continue to provide assurance to CMT on the Covid-19 related grants and in the last report to CMT in January the Council had received an additional c.£70.6m in FY22 across directorates to provide services and support the communities, residents and businesses. The report highlighted to management the updated position on Covid grant funding following a number of announcements from central government. Table 3 below is a summary of the new and extended Covid-19 grants as at the January 2022 update to CMT:

Table 3 – New and Extended Covid-19 Grants (as at January 2022)

| Grant | Type | Nature | Allocation | End Date |
|---|-----------|---------------|-----------------|------------|
| Adult Social Care Omicron Support Fund | New | Un-ringfenced | £ 417,830.00 | None |
| Omicron Hospitality and Leisure Grant | New | Ringfenced | £ 4,050,225.00 | 31/03/2022 |
| Infection Control 5 & Rapid Testing 4 | New | Ringfenced | £ 3,754,379.00 | 31/03/2022 |
| Workforce Recruitment and Retention fund | New | Ringfenced | £ 3,220,770.00 | 31/03/2022 |
| Homelessness Prevention Grant | Extension | Ringfenced | £ 345,188.00 | 31/03/2022 |
| Additional Restrictions Grant | Extension | Ringfenced | £ 1,334,142.00 | 31/03/2022 |
| Protect & Vaccinate - Rough Sleeping Initiative | New | Ringfenced | £ 150,438.00 | TBC |
| Wellbeing for Education Recovery | New | Un-ringfenced | £ 76,718.00 | N/A |
| CARF | New | Ringfenced | £ 11,728,484.00 | TBC |
| Mid Year Discretionary Housing Payment | New | Ringfenced | £ 309,042.00 | 31/03/2022 |
| Total | | | £ 25,387,216.00 | |

For the end of year, the team will be focussing on ensuring that all grant returns are completed within the set deadlines and that reconciliations are completed in a timely manner to make certain that discrepancies can be rectified before they are required by government departments.

5.2 Since the last committee, the Business Assurance Team have supported the Client Transport Service by providing assurance over the implementation of the new transport system ONE. Assurance was provided in the following areas; Implementation Planning, Data Migration, including User Acceptance Testing (UAT) and the Control Framework. The team carried out reconciliations of the data and reported all findings immediately via email to the service to enable prompt rectification before the system go-live date. On completion of the assurance work, lessons learnt observations were shared with the service highlighting areas of improvement, examples of the recommendations made include:

Process:

- Consider mapping out a critical path for future implementations.
- In the future, develop a reconciliation methodology that clearly identifies the key data sets to be reconciled to ensure adequate time and resource is allocated to the task. Ensure that the data owners complete the reconciliations. This will lower the risk of error as they are the ones who know the data best and are able to complete a reconciliation with lower risk of error.
- Perform financial reconciliations regularly during implementations to ensure the figures match between the systems.

People:

- Avoid placing excessive demand on a single resource, as this creates a single point of failure. Project and operational roles should be clearly defined to ensure clarity over everyone's responsibilities. A full-time data resource should be considered on future projects of this complexity and size.
- Maintain the recent dynamic of prompt responses in future implementations.
- Ensure Finance is more involved with system implementations so they can input on their requirements for forecasting, reconciliations and for invoice processing.
- Review the list of expected attendees who were not able to join a training session and confirm whether they require training.

Systems:

- Ensure failed user acceptance tests are reperformed after the issues have been addressed, ideally before Go Live on future implementations.

- Document what reports have been developed for any new systems being implemented and which remain outstanding. Prioritise the missing reports to ensure the critical ones are available before Go Live.

5.3 In quarter three, Business Assurance was commissioned by Client Transport Service to undertake an independent review to provide an opinion on the consistency of the onboarding process of operators onto the DPS (Dynamic Purchasing System) and subsequent awarding of contracts following some discrepancies that had been identified for two operators. For each operator with a 'live' contract we:

- reviewed the operator details for consistency across Companies House, the DPS, SAP (finance system) and other records maintained (including supplier invoices) and held by Client Transport;
- reviewed the approved applications on the DPS to ensure consistency in the methodologies used during the assessment and approval phase; and
- reviewed the financial viability checks to ensure each operator had passed and financial caps were followed as necessary.

From the work undertaken the following recommendations were made:

- An action plan should be put in place to address the discrepancies highlighted in by the review; and this plan should be subject to an Internal Audit review who will provide assurance on the actions.
- Further operators / supplier checks should be undertaken by Client Transport to ensure that data held is accurate and up to date and to clear any queries raised as part of this review. Where Companies House information is out of date, Client Transport should request that operators / suppliers update this.
- Insurance documentation for operators be reviewed to ensure that the correct trading names are used on the insurance documentation. Where this is not the case assurances should be obtained to ensure that the interchanging use of company names does not invalidate the insurance cover.

- Further training should be undertaken to ensure that training and guidance is applied correctly and consistently on all rounds of the Stage 1 onboarding process, specifically around adding comments to ensure a clear audit trail is available of any decision-making processes.
- There are indications of close relationships amongst some of the suppliers. We recommend that the service closely monitors these suppliers to ensure that there is no undue market influence that may result from these relationships.
- Further financial verification work should be considered by Client Transport to ensure that only operators who have successfully passed the financial viability checks are providing services to Buckinghamshire Council. Where operators fail or are capped, close monitoring of the operators should be implemented to ensure that the set cap is not breached. If the caps are not being followed, the service need to consider the benefits of applying these in the first instances. Similarly, operators that are recommended for close monitoring due to the outcome of the financial viability check should be supervised closely to demonstrate that the financial risk is being managed.

5.4 We continue to progress with the review of the key financial systems that interface with our SAP finance system. To date, ten system reviews has been completed and control gaps identified have been reported to the Finance Systems Improvement Group for review and action. This work will feed into the continuous improvement work that is in-progress within Finance and will be crucial input for the scoping the specification for the new Enterprise Resource Planning (ERP) system. Table 2 below is a summary of some key observations made and shows whether the key control areas have been met for the transactional process from the system into SAP. The control areas are:

- **Approved by segregated person before file upload** – this control is measuring if there is a sign off procedure before information is uploaded into SAP. As well as there being a segregation of duties between sign off and data processor.
- **Automatic upload from system into SAP** – this control is measuring if information is transferred automatically without human interaction between the system in question and SAP. If information needs to be manually imported into the SAP business connector this counts as a manual upload.

- **Approved by segregated person before file upload** – this control is ensuring the data transferred from the system in question to SAP is complete and accurate and there are no discrepancies with the data transferred.
- **Necessary reports available from SAP** – this is measuring if SAP is capable of producing the correct reports which the service will find beneficial.

Table 2 - Summary of the System Key Control Checks

| System | Approved by segregated person before file upload | Automatic upload from system into SAP | Reconciliation / checks to ensure integrity of data between systems | Necessary reports available from SAP? |
|---|--|---------------------------------------|---|---------------------------------------|
| Altair Pensioner Payroll | ✓ | X | ✓ | X |
| K2 | ✓ | X | X | X |
| SIMS Invoice | ✓ | ✓ | ✓ | ✓ |
| SIMS Imprest Reimbursement | ✓ | ✓ | ✓ | ✓ |
| SIMS VAT Claims | ✓ | ✓ | ✓ | ✓ |
| Spydus | ✓ | X | ✓ | ✓ |
| Shop4Support | X | X | X | X |
| ContrOCC | ✓ | X | ✓ | ✓ |
| Electronic Bank Stmt | X | ✓ | ✓ | X |
| AP Upload 1- <i>Payments for temporary staff members salary's</i> | ✓ | N/A | ✓ | ✓ |
| AP Upload 2 - <i>Payments to Buckinghamshire Child minding network</i> | ✓ | N/A | ✓ | ✓ |
| AP Upload 3 - <i>Payments for main transport services (used for emergency payment)</i> | X | N/A | ✓ | ✓ |
| AP Upload 4 - <i>Payments for fleet management</i> | X | N/A | ✓ | ✓ |
| AP Upload 5 - <i>Payments for energy</i> | ✓ | N/A | ✓ | ✓ |
| AP Upload 6 - <i>Payments for infection control and rapid testing COVID grant</i> | ✓ | N/A | ✓ | ✓ |
| AP Upload 7 - <i>Payments for personal transport budgets (parents arranging transports rather than the council)</i> | ✓ | N/A | ✓ | ✓ |
| AP Upload 8 - <i>Payments for statutory payments made to early years providers</i> | ✓ | N/A | ✓ | ✓ |

6 Counter Fraud

6.1 The Business Assurance Team has been working closely with the Revenues and Benefits Teams to investigate any potentially fraudulent Covid-19 Business Rate Grant Claims.

| | |
|--|--|
| Business Rate Grant applications referred to Business Assurance | 49 (0 this month) |
| Additional Restrictive/Restart Grant applications referred to Business assurance | 56 (0 this month) |
| Number failed risk assessment (deemed to be low risk and so not investigated, or closed after initial investigation) | 33 |
| Number investigated (BRG and ARG) to date | 49 |
| Number of potential prosecution claims | 10 |
| Number of prosecution files being prepared for legal services as of 1 March 2022. | 5 One case is currently awaiting a trial (which will not be until autumn 2022), one case was sentenced and received a £21k fine in January 2022 with three other cases having prosecution files currently being prepared. |

Other cases currently under investigation are as follows:

- Council Tax Reduction cases received this month – two; one referral closed after risk assessment, and currently investigating 19 in total.
- Single Person Discount cases received this month – one; referrals closed after risk assessment - eight, and currently investigating five in total.
- Blue Badge cases received this month four; referrals closed after risk assessment zero, currently investigating six in total.
- Disabled Facilities Grant received this month – zero; referrals closed after risk assessment – zero, currently investigating two in total.
- Housing Fraud cases received this month - zero, referrals closed after risk assessment – zero, currently investigating four in total.
- Planning application fraud cases received this month - zero, currently investigating one.
- Insurance case received this month – zero, currently investigating one.
- School admissions cases received this month - zero, currently investigating one.
- Adult Social Care cases received this month - zero, currently investigating one.
- Council Tax liability cases received this month – zero, investigating one.
- Discretionary Hardship Payment cases received this month – zero, currently investigating one.
- Identity fraud cases received this month – one, referrals closed after risk assessment – zero, investigating two.
- Omicron Grant cases received this month – 17; referrals closed after risk assessment – two, investigating fifteen in total.
- Phishing scams or attempts this month: one.
- Requests for information: four.

Appendix 1 – 2021/22 Internal Audit Plan

| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
|-------------------------------|--|--|---|----------|
| Corporate | Corporate | Governance | Deferred to 22/23 – new officer started in December recommend that audit be undertaken in Q1/Q2 | |
| | Corporate | Business Cases | Deferred to 22/23 – resource pressures within the Internal Audit team recommend that audit be undertaken in Q1/Q2 | |
| | Corporate | Grants | Internal Audit grant assurance returns in line with the funding conditions. | On-going |
| | Corporate | Covid-19 Pre and Post Payment Assurance Plan | Looking at the assurance that we have taken reasonable steps to ensure that payments are made to legitimate businesses. | On-going |
| | Corporate | Covid-19 Response | Continue to provide assurance on the Covid-19 grants that are received from government departments to support the Council's response to Covid-19. | On-going |
| Deputy Chief Executive | Policy and Comms | GDPR – Council wide audit | A new system is currently being implemented. Audit being deferred and will be undertaken once the system and processes are embedded in 22/23. | |
| | Localities & Strategic Partnerships | Community Boards | A review is being undertaken within the service that is highlighting areas of improvement – agreed to undertake the audit once the identified improvements have been implemented. Deferred to 22/23 | |
| | Legal/ Dem Services | Legal Process Review | Deferred to 22/23 – processes are currently being developed. Audit best placed to review once these are embedded. Recommend an audit in Q1/Q2 | |

| | Legal/ Dem Services | Member Declarations and Member Complaints Process | Complete | Final Report Substantial |
|-------------------------------|--|---|---|--------------------------|
| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
| Deputy Chief Executive | Service Improvement | Assurance over Service Improvement Programme | On-going Assurance in line with the Service Reviews | On-going |
| | Service Improvement | Digital | Assurance working being undertaken on Agile Delivery. | Scope being developed |
| | Service Improvement | Workstyle Strategy | Deferred to 22/23 per request from SLT – business case recently approved and strategy in early stages. | |
| | Localities & Strategic Partnerships | Assets of Community Value | Fieldwork complete at reporting stage. | Final Draft Report |
| | Legal/ Dem Services | Elections | Fieldwork in progress | Fieldwork |
| | Policy & Communication | Complaints | A new system is currently being implemented. Audit being deferred and will be undertaken once the system and processes are embedded in 22/23. | |
| Resources | Finance | Pensions | Fieldwork complete at reporting stage. | Final Draft Report |
| | Finance | Capital Programme | Deferred to 22/23 – resource pressures within the Service due to sickness. | |
| | Finance | Contract Management | Deferred to 22/23 – this is a Council wide audit and there are resource pressures within the services to support the audit. | |
| | Finance | Asset Management | Cancelled per request from SLT – substantial work undertaken by external audit. | |
| | Finance | Budget Management | Complete | Final Report Substantial |

| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
|------------------|------------------------|---|---|--------------------|
| Resources | Finance/ HR/ IT | Service Now Review | Deferred to 22/23 per request from SLT – the use of Service Now will be looked at as part of the service review – this is a low-risk area. | |
| | Finance | Cash Receipting End-to - End Process Review | Fieldwork in progress | Fieldwork |
| | Finance/ HR | Expenses | Fieldwork in progress | Fieldwork |
| | Finance | Accounts Payable | Fieldwork in progress | Fieldwork |
| | Finance | General Ledger | Actions from the previous year have been followed up and an Assurance Pack within Corporate Finance has been developed that is continuously monitoring compliance. Audit cancelled for this year. | |
| | Finance | Accounts Receivable | Fieldwork in progress | Fieldwork |
| | Finance | Treasury Management | Fieldwork complete at reporting stage. | Final Draft Report |
| | Finance | Debt Management | Fieldwork in progress | Fieldwork |
| | Finance | Revs & Bens System Assurance Review | Phase 1 assurance completed. | Complete |
| | | | Phase 2 of the system implementation has commenced, and assurance is being provided throughout the project delivery. | On-going |
| | Finance | CTAX | Deferred to 22/23. New Revenues and Benefits system being implemented. Full audit to be undertaken once all legacies are migrated onto the new platform. Internal Audit are providing assurance on the system implementation. | |
| | Finance | NNDR | | |
| | Finance | CTRS/HB | | |
| | Finance | Procurement | New procurement regulations being introduced – deferred to 22/23 once implemented. | |

| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
|-----------------------------------|------------------------------|---|---|--------------------|
| | Finance | iCares Accounts Payable | Fieldwork complete at reporting stage. | Final Draft Report |
| | Finance | iCares Accounts Receivable | Fieldwork in progress | Fieldwork |
| | HR | Apprenticeship Levy | Deferred to 22/23 per request from SLT – low risk. Report to CMT on options to be considered for the levy. | |
| | HR | IR35 | Deferred to 22/23 – regular reporting on high-cost interims presented to CMT – other assurance arrangements are in place. | |
| | HR | Payroll | Key Financial System | Fieldwork |
| | IT | IT Asset Management | Fieldwork complete at reporting stage. | Final Draft Report |
| | IT | Cyber Security | Fieldwork in progress | Fieldwork |
| | IT | Audit needs assessment. Review to determine IT audit work to be undertaken. | | Final Report |
| Planning, Growth & Sustainability | Property & Assets | Wycombe Old Library | Cancelled per request from SLT – project complete and value needed in service project governance assurance | |
| | Property & Assets | Project Governance | Fieldwork in progress | Fieldwork |
| | Housing & Regulatory Service | Enforcement (Housing) | Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1 | |
| | Housing & Regulatory Service | Grant verification | Disability Facilities Grant | Complete |
| | Planning & Environment | Building Control | Deferred to 22/23 – Service review in progress. | |

| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
|--|---|-------------------------------|--|-----------|
| Planning, Growth & Sustainability | Planning & Environment | CIL/Section 106 | Fieldwork in – progress, paused till end of January due to sickness within the service | Fieldwork |
| | LEP | LEP Audit | New white paper released other areas to consider – additionally due to staff changes within LEP audit is being deferred to Q1. | |
| | LEP | Grant Verification | Growth Hub Funding to LEPs – claim verification for FY20/21 funding. | Completed |
| | Housing & Regulatory Service | Homelessness | Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1 | |
| | Housing & Regulatory Service | Temporary Accommodation | Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1 | |
| | Property & Assets | Property Maintenance | Deferred to 22/23 – Service review in progress. | |
| | Planning & Environment | Climate Change | Separate assurance programme being developed that will be aligned to the Climate Change Strategy. Commence assurance delivery in 22/23. | |
| | Property & Assets | Property Repairs and Renewals | Deferred to 22/23 – Service review in progress. | |
| | Property & Assets | Health & Safety | Cancelled per request from SLT – assurance process in place to ensure adequate arrangements are in place and mechanism for reporting agreed. | |
| | LEP | Grant Verification | EU Transition Business Readiness Growth Hub Funding to LEPs FY20/21 | Completed |

| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
|-----------------------------------|--------------------------------------|--|--|--------------------|
| Planning, Growth & Sustainability | LEP | Grant Verification | Supplemental Growth Hub Funding to LEPs FY20/21 | Completed |
| | LEP | Grant Verification | Peer Network Funding to LEPs FY 20/21 | Completed |
| | Strategic Transport & Infrastructure | Fieldwork in progress | Fieldwork | Fieldwork |
| Communities | Highways & Technical Services | Flood Management | Fieldwork complete at reporting stage. | Final Draft Report |
| | Neighbourhood Services | Taxi Licensing | Fieldwork complete at reporting stage. | Final Draft Report |
| | Neighbourhood Services | Crematorium | Fieldwork in progress | Fieldwork |
| | Neighbourhood Services | Waste – Procurement and Disposal of Assets | New audit requested from service – scope being developed | Scope being agreed |
| | Highways & Technical Services | Parking | Deferred to 22/23 per request from SLT – new system and structure, need to embed processes. Recommend Q1/2 | |
| | Highways & Technical Services | Transport for Bucks | Service currently undertaking a large tender exercise – assurance work to be undertaken is currently being considered. | Q4 |
| | Transport Services | Home to School Transport | Deferred to 22/23 per request from SLT – new system will need to be embedded. Recommend Q2 | |
| | Transport Services | Grant Verification | Bus Subsidy Ring-Fenced (Revenue) Grant | Complete |
| | Neighbourhood Services | Household Recycling Centres | Deferred to 22/23 – new procurement in progress. Recommend review once new arrangements are in place | |
| | Neighbourhood Services | Energy for Waste | Fieldwork complete at reporting stage. | Final Draft Report |

| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
|----------------------------|--|--|--|-----------------------|
| Communities | Highways & Technical Services | Grant verification | Highways Maintenance Challenge Fund Grant | Complete |
| Adults & Health | Quality Standards & Performance | iCares System – IT Application Controls Audit | Fieldwork in progress | Fieldwork |
| | Integrated Commissioning | Direct Payments | End-to-end process review – Q4 | Scope being developed |
| | Integrated Commissioning | Supplier Viability | Fieldwork complete at reporting stage. | Draft Report |
| | Adult Social Care | Implementation of Medications Policy – In-house services | Fieldwork complete at reporting stage. | Draft Report |
| | Adult Social Care | Interface – Hospital Discharges and Social Care | Deferred from 21/22 per request from SLT – process is weak and social care are currently working to develop and improve process. Plan for Q1/2 | |
| | Quality Standards & Performance | Quality Assurance Framework (QAF) | Cancelled per request from SLT – framework is fully operation and an annual external audit arrangement is in place. No concerns in this area. | |
| | Integrated Commissioning | Choice and Charging Policy | Fieldwork complete at reporting stage. | Final Draft Report |
| | Adult Social Care | Implementation of Medications Policy – Commissioned services (Follow-up) | Fieldwork complete at reporting stage. | Final Draft Report |
| | Adult Social Care | Deprivation of Liberty Standards (DoLs) (Follow-up) | Fieldwork complete at reporting stage. | Final Draft Report |

| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
|---------------------|---|---|--|-------------------------|
| Children's Services | Education (Schools) | Booker Park | Fieldwork complete at reporting stage. | Draft Report |
| | | Speen School | Fieldwork complete at reporting stage. | Draft Report |
| | | Buckingham School | Fieldwork complete at reporting stage. | Draft Report |
| | | Cedar Park | Fieldwork complete at reporting stage. | Draft Report |
| | | Radnage CoE Infant School | Fieldwork complete at reporting stage. | Draft Report |
| | | Hazlemere CoE School | Fieldwork complete at reporting stage. | Final Report Reasonable |
| | Social Care | Social Work England Information Requests | Deferred to 22/23 per request from SLT – service currently developing a process. Assurance needed when process is embedded. | |
| | Social Care | Care Leavers | Audit work paused within the Directorate due to Ofsted inspection. However, audit activity is being discussed with management to reflect the outcomes of the inspection. | Not Started |
| | Social Care | Fostering Services | Audit work paused within the Directorate due to Ofsted inspection. However, audit activity is being discussed with management to reflect the outcomes of the inspection. | Not Started |
| | Education | SEND – Complaints & SARs | Audit work paused within the Directorate due to Ofsted inspection. However, audit activity is being discussed with management to reflect the outcomes of the inspection. | Not Started |
| Education | Early Years - Entitlement for 2/3/4 yrs. and Claims Payment | Fieldwork complete at reporting stage. | Final Draft Report | |
| Social Care | Commissioning of Residential placements | Fieldwork complete at reporting stage. | Draft Report | |
| Social Care | Children's Homes | Each home to be audited and reported on separately. | Fieldwork | |

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|-------------------------|---|---|--|-----------------------|
| | Education | SEND Transport Eligibility | New audit requested by service – scope being developed | Scope being developed |
| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
| | Social Care | Supported Families Programme Grant Verification | Completed in June for 65 families under Sustained and Significant Progress | Claim 1 - Complete |
| | | | Claim made for 77 families under Sustained and Significant Progress | Claim 2 - Complete |
| | | | Claim made for 71 families under Sustained and Significant Progress | Claim 3 - Complete |
| | | | Claim made for 84 families under Sustained and Significant Progress | Claim 4 - Complete |
| All Directorates | Follow-Ups | | | On-going |
| Directorate | Service | Audit Title | Objectives/Risk/Concerns | Status |
| BMKFA | Audit plan approved and date for audit delivery agreed with the clients. Plan to be delivered by February 2022 ahead of their external audit. | | | In-progress |
| Academies | Audit plans approved and key days for audit delivery agreed with the Academies | | | In-progress |

