

DERBYSHIRE COUNTY COUNCIL

AUDIT COMMITTEE MEETING

24 November 2020

Report of the Assistant Director of Finance (Audit)

AUDIT SERVICES UNIT – PROGRESS AGAINST AUDIT PLAN 2020-21

1. Purpose of Report

To inform Members of progress against the approved Audit Services Plan for 2020-21 as at 31 October 2020.

2. Information & Analysis

At the meeting of this Committee held on 27 May 2020 Members approved the Audit Services Plan for 2020-21 which had been formulated from our risk assessment drawn from a wide range of sources including the Council Plan, the Council's strategic risk register, Departmental risk registers, service plans and meetings with Executive Directors and Directors. These meetings included the Executive Director of Commissioning, Communities and Policy (Head of Paid Service), Director of Finance & ICT (Section 151 Officer) and Director of Legal and Democratic Services (Monitoring Officer).

In accordance with the Audit Committee's Terms of Reference this report updates Members on progress against the Plan for the seven months to 31 October 2020 and represents work undertaken during that period which is detailed in Appendix 1. An analysis of the priority criteria for Audit recommendations and assurance levels is provided in Appendix 2.

Operational Matters

The Audit Services Unit continues to progress its approved programme of work, including those areas of additional, unplanned work which were necessary to support Senior Management facing the challenges of the pandemic, and undertaking "deep dives" into specific areas of risk in greater detail. In common with previous years some work forming part of last year's approved Audit Services Plan was completed and reported in the current year which is identified at Appendix 1. Audit staff routinely follow up progress against agreed recommendations as part of subsequent work in that area.

Coronavirus

The potential impact of the coronavirus was reported to the Audit Committee at its meetings on 27 May and 22 September 2020 and these factors still remain which are detailed below:-

Public

- Timing of Audit work;
- Additional, unplanned work;
- Potential impact of frauds, scams and errors;
- Home working and social distancing;
- Access to records;
- Access to premises;
- Return to business as usual.

The impact of these restrictions on the Audit Services Plan were considered in detail and included in the last progress report to the Audit Committee. Since the last meeting the country has been placed into a second, albeit slightly less restrictive lockdown which is planned to end on 2 December 2020. Eight months have now elapsed since the start of the first lockdown and it is still not possible to determine if, how and when the Council's services will return to normal.

Staffing

The considerable and continuing pressures placed on the Unit's staffing resources have been reported to the Audit Committee on a regular basis. With the exception of a vacant Senior Auditor post, which has been re-advertised on several occasions, all other posts are currently occupied. Since the last progress report to the Audit Committee the Senior Auditor post was advertised although this did not attract any suitable candidates; consequently the vacancy has been re-advertised again.

In addition, the Unit's levels of sickness absence continue to remain higher than estimated and at 31 October 2020 152 days had been lost through sickness absence. Whilst staff attendance continues to be managed in accordance with the Council's Policies, this situation has an ongoing impact on available days to deliver the Audit Services Plan.

Monitoring and Delivery of the Audit Services Plan

Despite the impact of coronavirus and reduced resources Audit staff will continue to focus on the delivery of the Audit Services Plan and supporting Senior Management. Whilst current restrictions prevent school and establishment Audit visits taking place the Unit has recently developed, and implemented a programme of virtual school audits. Although this programme will not provide the same level of coverage as planned it will allow a level of assurance to be drawn on schools' operations.

The delivery of Audit work is routinely monitored on a weekly basis by Senior Audit Management and progress against the Audit Services Plan is regularly reported to the Audit Committee. It is essential that the Audit Services Plan can continue to respond to changing and emerging threats to the Council's governance, control and risk management framework.

Where planned Audit activity does not take place Senior Management may wish to seek or build upon other forms of assurance and accept a higher level of risk.

The achievement of the Audit Services Plan and output from Audit work will inform the annual Audit Opinion provided by the Assistant Director of Finance (Audit), as Head of Internal Audit.

At 31 October 2020 1,480 productive days have been delivered against the pro-rata target of 1,682 days (total planned days for 2020-21 is 2,884). This includes 449 days deployed on projects not specifically included in the original Audit Services Plan.

3. Considerations

In preparing this report the relevance of the following factors has been considered: financial, legal, prevention of crime and disorder, equality and diversity, human resources, environmental, health, property and transport considerations.

4. Background Papers

A file held by the Assistant Director of Finance (Audit).

5. Officer's Recommendation

That the Committee note the information on progress to date against the approved Audit Services Plan.

Carl Hardman
Assistant Director of Finance (Audit)

DERBYSHIRE AUDIT SERVICES
INTERNAL AUDIT PLAN 2020/21

The information summarized below by Service Department identifies the work approved and actual time spent for the period ending 31 October 2020.

Corporate Activities

It is intended to spend **1,060** days on the Audit of Corporate Activities which will be allocated over the following areas:-

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Accepted	Recs Not Implmtd	Comments	
			19-20	20-21			C	H	M	L				
Corporate Projects														
• Workforce Development/ Succession Planning	H	30	1	2	-	-	-	-	-	-	-	-	-	-
• Cyber Security	H	30	-	-	1	Other	-	-	-	-	-	-	-	Report issued to the Council's Information Governance Group.
• Audit of Corporate Culture	H	30	-	-	-	-	-	-	-	-	-	-	-	-
• Climate Change	H	30	-	-	-	-	-	-	-	-	-	-	-	-
• Major Incident Response	M/H	30	-	-	-	-	-	-	-	-	-	-	-	-
• Maintenance of Council Properties	M/H	30	-	44	-	-	-	-	-	-	-	-	-	-
• New Delivery & Commissioning Models/Partnership Working	M/H	30	-	-	-	-	-	-	-	-	-	-	-	-
• Data Protection Compliance	M/H	20	-	32	1	Other	-	-	-	-	-	-	-	Report issued to the Council's Information Governance Group.
• Supply Chain Failure	M/H	20	-	26	-	-	-	-	-	-	-	-	-	-
• Health and Safety & Wellbeing	M/H	20	-	5	-	-	-	-	-	-	-	-	-	-
• Serious and Organised Crime	M/H	10	-	2	1	Other	-	-	-	-	-	-	-	Initial data washing exercises undertaken with Police.
• D2N2 LEP	M	50	-	38	1	Other	-	-	-	-	-	-	-	-
• emPSN (SCo & ICo)	M	5	-	1	-	-	-	-	-	-	-	-	-	Attendance at emPSN Audit Committee.
• Financial Resilience & Achievement of Budget Reductions	H	-	2	-	1	Qualified	-	3	12	6	2 (1H, 1M)	9 (1H, 5M, 3L)	-	Memo relates to 2019/20.

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Acceptd	Recs Not Implmtd	Comments	
			19-20	20-21			C	H	M	L				
Corporate Governance including:-														
• Embedding Corporate Governance	H	40	12	29	1	Qualified	-	-	-	-	-	-	-	Referred to individual schools.
• Business Continuity Planning	H	20	-	3	1	Limited	1	2	1	-	-	7 (5H, 1M, 1L)	-	Memo relates to 2019/20.
• Corporate Health Check	H	20	-	-	-	-	-	-	-	-	-	-	-	-
• Information Governance Group and Support	H	20	-	29	-	-	-	-	-	-	-	-	-	Monthly reports provided to the Information Governance Group summarising Audit activity.
• Services to Members	H	-	17	-	1	Qualified	-	12	11	5	-	9 (2H, 5M, 2L)	-	Memo relates to 2019/20.
Corporate Fraud Prevention	H	425	25	68	2	-	-	-	-	-	-	-	-	This includes work on:- <ul style="list-style-type: none"> • NFI; • publication of NAFN alerts; • surveillance and data communications compliance; • liaison with External Audit; • Special Investigations; • Raising Fraud Awareness.
Audit Contingency	-	200	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		1,060	57	279	10		1	17	24	11	2	25		

Commissioning, Communities and Policy

It is intended to spend **705** days on the Audit of the Commissioning, Communities and Policy Department which will be allocated over the following areas:-

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Acceptd	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
Departmental Review - Management & Administration	M	60	8	18	1	Qualified	-	6	12	8	3 (1H, 1M, 1L)	15 (2H, 5M, 8L)	Memo relates to 2019/20.
External Grants & Certifications	M/H	10	-	-	-	-	-	-	-	-	-	-	-
Information Security Reviews	M/H	45	-	45	2	1 Qualified 1 Other	-	3	2	-	-	-	New and enhanced IT systems which require approval by the Director of Finance & ICT. IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT.
Themed and Operational													
• Implementation of ICT Strategy	M/H	25	-	-	-	-	-	-	-	-	-	-	-
• Communications and Call Derbyshire	M/H	25	-	-	-	-	-	-	-	-	-	-	-
• Democratic Services	M	25	-	-	-	-	-	-	-	-	-	-	-
• Public Library Service	M/L	5	-	-	-	-	-	-	-	-	-	-	-
• Community Safety	M/H	-	13	-	1	Qualified	-	1	9	1	1 (1M)	5 (4M, 1L)	Memo relates to 2019/20.
Divisional Activity													
Corporate Finance													
Major Systems	H	285	28	110	7	4 Substantial 2 Qualified 1 Limited	-	17	44	31	9 (1H, 5M, 3L)	21 (8H, 10M, 3L)	Due to the nature of these key reviews they are routinely work in progress at the year end. Work on Human Resources, Accounts Payable, Procurement, Funds Management and Treasury Management reported in year. Memos relates to 2019/20. Reviews of Accounts Receivable and Asset Management relate to 2020/21.

Key to Level of Risk: H – High, M – Medium, L – Low

Key to Recommendations: C – Critical, H – High, M – Medium, L - Low 4

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Acceptd	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
Probity and Compliance	M/H	95	62	-	2	Qualified	-	3	12	6	6 (3M, 3L)	3 (1H, 2M)	HM Revenue & Customs Compliance and Pensions Administration Reviews. Memos relate to 2019/20.
Corporate/Departmental ICT Services	M/H	90	24	44	-	-	-	-	-	-	-	-	Work includes assessments of new and existing IT systems together with specific reviews of the Systems Development Controls, BACS and Systems Interfaces.
County Property	M/H	20	-	-	-	-	-	-	-	-	-	-	-
Regulatory Registration Service	M/L	20	-	-	-	-	-	-	-	-	-	-	-
TOTAL		705	135	217	13		-	30	79	46	19	44	

Children's Services

It is intended to spend **650** days on the Audit of the Children's Services Department which will be allocated over the following areas:-

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Accepted	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
Departmental Review - Management & Administration	M	45	7	7	1	Qualified	-	7	11	9	1 (1L)	15 (6H, 6M, 3L)	Memo relates to 2019/20.
Information Security Reviews	M/H	35	1	2	1	Qualified	-	-	3	-	-	-	New and enhanced IT systems which require approval by the Director of Finance & ICT. IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT. Memo relates to 2019/20.
Schools													
Nursery, Primary & Special	M/H	348	-	34	-	-	-	-	-	-	-	-	It should be noted that Audit opinions and recommendations made relating to schools and establishments are categorized in relation to the school or establishment and not the Council.
Secondary	M/H	56	-	-	-	-	-	-	-	-	-	-	-
Information Security Reviews	M/H	35	5	6	2	Qualified	-	-	-	-	-	-	New and enhanced IT systems which require approval by the Director of Finance & ICT. IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT. 1 Memo relates to 2019/20.
Children's Homes	M/H	16	-	-	-	-	-	-	-	-	-	-	-
Derbyshire Outdoors	M/L	10	-	-	-	-	-	-	-	-	-	-	-
Themed & Operational													
• Use of Personal Budgets and Children with SEND	H	25	-	46	-	-	-	-	-	-	-	-	-
• Adult Community Education	M/H	25	-	33	1	Substantial	-	-	2	6	-	2 (1H, 1M)	-

Key to Level of Risk: H – High, M – Medium, L – Low

Key to Recommendations: C – Critical, H – High, M – Medium, L - Low 6

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Accepted	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
• Derbyshire Music Partnership	M/L	25	-	-	-	-	-	-	-	-	-	-	-
• Troubled Families Programme	M/L	30	-	25	4	Other	-	-	-	-	-	-	Grant Claims.
• Starting Point	H	-	2	-	1	Qualified	-	8	6	2	1 (1L)	6 (3H, 1M, 2L)	Memo relates to 2019/20.
• Impact of Children in Care	M	-	-	6	1	N/A	-	1	-	1	-	2 (1M, 1L)	Follow-up review not included in original Audit Plan.
• Commissioning & Partnership Working	M	-	-	6	-	-	-	-	-	-	-	-	Follow-up review not included in original Audit Plan.
TOTAL		650	15	165	11		-	16	22	18	2	25	

Adult Social Care and Health

It is intended to spend **299** days on the Audit of the Adult Social Care and Health Department which will be allocated over the following areas:-

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Accepted	Recs Not Implmtd	Comments	
			19-20	20-21			C	H	M	L				
Departmental Review - Management & Administration	M	45	-	7	1	Qualified	-	7	7	9	-	12 (5H, 4M, 3L)	Memo relates to 2019/20.	
Public Health	M/H	25	-	-	-	-	-	-	-	-	-	-	-	
Information Security Reviews	M/H	70	1	8	2	Limited	-	5	1	-	-	-	New and enhanced IT systems which require approval by the Director of Finance & ICT. IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT. Memos relates to 2019/20.	
Social Care														
Elderly Residential	M/H	24	-	-	-	-	-	-	-	-	-	-	-	It should be noted that Audit opinions and recommendations made relating to establishments are categorized in relation to the establishment and not the Council.
Physical/Mental Disability	M/H	24	-	-	-	-	-	-	-	-	-	-	-	
Day Care & Hostels	M/H	20	-	-	-	-	-	-	-	-	-	-	-	
Community Care Centres	M/H	16	-	-	-	-	-	-	-	-	-	-	-	
Themed & Operational														
• Review of Quality Assurance Framework	H	25	-	3	-	-	-	-	-	-	-	-	-	-
• Direct Payments	H	25	-	4	-	-	-	-	-	-	-	-	-	-
• Delayed Transfers of Care and Data Accuracy	M/H	25	-	29	-	-	-	-	-	-	-	-	-	-
• Deputyship	M/H	-	17	-	1	Qualified	-	4	7	4	-	5 (4H, 1M)	Memo relates to 2019/20.	
• Private Residential Care	M/H	-	7	-	1	N/A	-	-	1	-	-	-	Relates to 2019/20 Audit Plan, work suspended due to Covid-19, no opinion formed.	

Key to Level of Risk: H – High, M – Medium, L – Low

Key to Recommendations: C – Critical, H – High, M – Medium, L - Low 8

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Acceptd	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
• Emergency Response and Service Continuity	M	-	-	7	-	-	-	-	-	-	-	-	Follow-up review not included in original Audit Plan.
• Domiciliary Care	M	-	-	6	-	-	-	-	-	-	-	-	Follow-up review not included in original Audit Plan.
TOTAL		299	25	64	5		-	16	16	13	-	17	

Economy, Transport and Environment

It is intended to spend **170** days on the Audit of the Economy, Transport & Communities Department which will be allocated over the following areas:-

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Accepted	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
Departmental Review - Management & Administration	M	45	29	4	1	Qualified	-	5	13	9	2 (1M, 1L)	11 (4H, 6M, 1L)	Memo relates to 2019/20.
Information Security Reviews	M/H	15	2	10	2	Qualified	-	-	6	-	-	-	New and enhanced IT systems which require approval by the Director of Finance & ICT. IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT. 1 Memo relates to 2019/20.
• Public Transport and Procurement of Taxis (including Vetting of Contractors)	M/H	25	-	-	-	-	-	-	-	-	-	-	-
• Waste Management	M/H	25	-	-	-	-	-	-	-	-	-	-	-
• Inspection and Control of Highways Assets	M/H	25	4	-	-	-	-	-	-	-	-	-	-
• Concessionary Fares	M/H	20	-	-	-	-	-	-	-	-	-	-	-
• Grants	M/H	15	-	23	2	2 Other	-	-	-	-	-	-	Local Transport Capital Funding Grant & Bus Services Operators Grant.
• Regeneration	M	-	-	2	-	-	-	-	-	-	-	-	Follow-up review not included in original Audit Plan.
TOTAL		170	35	39	5		-	5	19	9	2	11	

Additional Unplanned Work (As reported to Audit Committee on 27 May 2020) – (See analysis on page 14)

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Accepted	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
Audit Management Support	M/H	-	-	59									
Departmental Audit Support	M/H	-	-	19									
Individual Unplanned Projects relating to the Council's Activities:-													
<ul style="list-style-type: none"> • Duplicate Payments (VfM) 	M	-	-	20	1	Substantial	-	-	-	-	-	-	539,000 Council invoices analysed. No duplicates identified based on criteria including supplier, amount and date of invoice. 174,000 school invoices analysed. Potential duplicate payments identified £16,943.59.
<ul style="list-style-type: none"> • Photocopier Charges (VfM) 	M	-	-	12	1	Qualified	-	2	-	1	-	-	Review of photocopier charges in accordance with the Council's current contract provisions.
<ul style="list-style-type: none"> • Software Licencing (VfM) 	M	-	-	-									Assess current licencing arrangements across Departments to evaluate costs and use of licenses.
<ul style="list-style-type: none"> • Gas and Electricity Charges (VfM) 	M	-	-	2									Verify the Council's energy usage is registered with the correct supplier and billed in accordance with contract rates.
<ul style="list-style-type: none"> • Agency Staff Charges (VfM) 	M/H	-	-	7	-	-	-	-	-	-	-	-	Review the level and usage of agency staff. Assess governance arrangements in place with individual suppliers. Audit Services will work with HR to review the use of Agency Staff across the Council
<ul style="list-style-type: none"> • Directorship Review (Gov) 	H	-	-	65									Utilising the publically available Companies House data to match information against staff declarations of personal and business interests.
<ul style="list-style-type: none"> • Network Access Procedure (IS) 	M/H	-	-	8									Review of staff network access against periods of leave to identify potential instances of user account compromise.

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Acceptd	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
<ul style="list-style-type: none"> CCTV Expenditure (VfM) 	M/L	-	-	3									Following the review of the Council's Surveillance Camera Procedures (2019/20), assess CCTV charges across the Authority.
<ul style="list-style-type: none"> Recruitment & Selection Costs (VfM) 	M	-	-	-									Assess the level of costs in accordance with the Council's approved Recruitment and Selection procedures.
<ul style="list-style-type: none"> Hospitality Costs (VfM) 	M	-	-	17									Assess the level of costs in accordance with the Council's procedures.
<ul style="list-style-type: none"> Memberships & Subscriptions (VfM) 	M/L	-	-	20									Review the nature and extent of costs relating to external memberships and subscriptions to professional bodies and other organisations etc.
<ul style="list-style-type: none"> Core Finance System Access (IS) 	M/H	-	-	-									Review of staff access to core finance systems (SAP) against periods of leave to identify potential instances of user account compromise.
<ul style="list-style-type: none"> Mosaic System Access (IS) 	M/H	-	-	6									Review of staff access (Mosaic) against periods of leave to identify potential instances of user account compromise.
<ul style="list-style-type: none"> Provisions for Suppliers and Contractors (Gov) 	M/H	-	-	15									Review of payments to suppliers and contractors to ensure continuity of income and maintain further services.
<ul style="list-style-type: none"> DfE Digital Devices for Disadvantaged Groups (Gov) 	H	-	-	4									Assist Children's Services colleagues to implement robust controls for the management of the Department for Education (DfE) IT devices project.
<ul style="list-style-type: none"> Covid 19 Returns & Executive Director Decisions (Gov) 	H	-	-	40	1	Other	-	-	-	-	-	-	<p>Review of returns to MCHLG in respect of additional expenditure incurred by the Council due to Covid-19 and lost sales/income.</p> <p>The work relating to lost sales/income enabled the Director of Finance & ICT to sign the claim. Audit Services will continue to work with Finance Managers on future claims.</p>

Audit Area	Level of Risk	Plan Days	Actual Days		No of Reports	Level of Assurance	Analysis of Recommendations				Recs Not Accepted	Recs Not Implmtd	Comments
			19-20	20-21			C	H	M	L			
<ul style="list-style-type: none"> Suppliers Registered with the ICO (IS) 	M	-	-	8									Compare the publically available register of organisations from the Information Commissioner's Office (ICO) against the Council's Accounts Payable records to assess whether organisations that have been paid by the Authority are registered with the ICO where appropriate.
<ul style="list-style-type: none"> Home to School Transport Grant 	M	-	-	1									
<p>Individual Unplanned Projects relating to the schools. Activities analysed over the following reviews:-</p> <ul style="list-style-type: none"> Agency Staff Charges (VfM) CCTV Expenditure (VfM) Directorship Review (Gov) Gas and Electricity Charges (VfM) Hospitality Costs (VfM) Photocopier Charges (VfM) Recruitment & Selection Costs (VfM) Software Licencing (VfM) Memberships & Subscriptions (VfM) 	M/H	-	-	143									The scope of the school reviews was similar to the work undertaken above in relation to activities and transactions processed by the Council.
TOTAL	-	-	-	449	3		2		1				
Key : (VfM) – Value for Money focused Audit review (Gov) – Governance focused Audit review (IS) – Information Security/ Data Protection focused Audit review.													

	<u>Audit Management Support</u>	<u>Departmental Support</u>	<u>Listed Individually Above</u>
VR001 Duplicate Payments Review (Report)			✓
VR002 Photocopier Charges Review (Report)			✓
VR003 Auditor Inbox Review	✓		
VR004 Software Licence Review (Report)			✓
VR006 Restructure of S Drive	✓		
VR007 Restructure of T Drive	✓		
VR008 Gas and Electricity Review (Report)			✓
VR009 Agency Staff Review (Report)			✓
VR010 School Tests		✓	
VR011 Establishment Tests		✓	
VR012 Director Checks (Report)			✓
VR013 External Site Visit Tests	✓		
VR014 Network Access to Absence (Report)			✓
VR015 CCTV Expenditure (Report)			✓
VR016 Recruitment and Selection (Report)			✓
VR017 Hospitality (Report)			✓
VR018 Subs & Memberships (Report)			✓
VR019 Schools Review of Payments (Report)			✓
VR020 Non Audit Plan General Management	✓		
VR021 SAP Access to Absence (Report)			✓
VR022 Non-Productive Time Coronavirus	✓		
VR023 Non Audit Plan Adult Care		✓	
VR024 Non Audit Plan CCP		✓	
VR025 Non Audit Plan Children's Services		✓	
VR026 Non Audit Plan ETE		✓	
VR027 Non Audit Plan Corporate Activities		✓	
VR028 Mosaic User Access (Report)			✓
VR029 Provisions for Suppliers and Contractors			✓
VR030 DfE Digital Devices for Disadvantaged Groups			✓
VR031 Covid 19 Returns & Executive Director Decisions			✓
VR032 DCC Suppliers - Registered with ICO			✓
VR033 Home to School Transport Grant			✓

Audit Recommendations

Audit recommendations are prioritized depending upon the level of associated risk and impact upon the management control framework as follows:-

Level	Category	Definition
1	Critical	Significant strategic, financial or reputational risks where immediate remedial action is considered essential.
2	High	The absence of, significant weaknesses in, or inadequate internal controls over the operation of key systems or processes which compromise the integrity/probity of the client's operations. These would result in a potential, significant increase in the level of risk exposure which may be financial, reputational or take the form of an increased risk of litigation.
3	Medium	Findings which identify poor working practices or non-compliance with established systems or procedures which result in increased risk of loss/inefficient operation and which expose the client to an increased level of risk.
4	Low	General housekeeping issues which require consideration and a planned implementation date within the medium term.

Audit Opinions

Audit opinions are categorized based upon the assurance that Management may draw on the adequacy and effectiveness of the overall control framework in operation as follows:-

Level of Assurance	Explanation and significance
Substantial Assurance	Whilst there is a sound system of governance, risk management and control minor weaknesses have been identified which include non-compliance with some control processes. No significant risks to the achievement of system/audit area objectives have been detected.
Qualified Assurance	Whilst there is basically a sound system of governance, risk management and control some high priority recommendations have been made to address potentially significant or serious weaknesses and/or evidence of a level of non-compliance with some controls or scope for improvement identified, which may put achievement of system/audit area objectives at risk. Should these weaknesses remain unaddressed they may expose the Council to reputational risk or significant control failure.
Limited Assurance	Significant weaknesses and/or non-compliance have been identified in key areas of the governance, risk management and control system which expose the system/audit area objectives to a high risk of failure, the Council to significant reputational risk and require improvement.
No Assurance	Control has been judged to be inadequate as systems weaknesses, gaps and non-compliance have been identified

Level of Assurance	Explanation and significance
	in numerous key areas. This renders the overall system of governance, risk management and control inadequate to effectively achieve the system/audit area objectives which are open to a significant risk of error, loss, misappropriation or abuse. Immediate remedial action is required.