

CITY OF PLYMOUTH

Subject: Internal Audit – Progress Report
Committee: Audit Committee
Date: 27 September 2012
Cabinet Member: Cllr Lowry
CMT Member: Director for Corporate Services
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Ref: AUD/MG
Key Decision: No
Part: I

Executive Summary:

This report provides Members of the Audit Committee with a position statement on the audit work carried out in the period April 2012 to August 2012. Based on work performed to date during 2012/13, Internal Audit is able to provide reasonable assurance on the adequacy and effectiveness of the Authority's internal control environment.

Corporate Plan 2012-2015:

The work of the internal audit service assists the Authority in maintaining high standards of public accountability and probity in the use of public funds. The service has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations. In addition, the delivery of the Internal Audit plan assists all directorates in meeting their Corporate Improvement Priorities and achieving the shared priorities for the City and the Council.

Implications for Medium Term Financial Plan and Resource Implications: Including finance, human, IT and land

None

Other Implications: e.g. Child Poverty, Section 17 Community Safety, Health and Safety, Risk Management, Equalities Impact Assessment, etc.

The work of the Internal Audit Service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

Recommendations & Reasons for recommended action:

It is recommended that:-

- 1) the report be noted

Alternative options considered and reasons for recommended action:

None, as failure to maintain an adequate and effective system of internal audit would contravene Accounts and Audit Regulations 2003, 2006 and 2011.

Background papers:

Internal Audit Annual Plan 2012/13

Sign off:

Fin		Leg		HR		Corp Prop		IT		Strat Proc	
Originating SMT Member: Martin Gould, Head of Devon Audit Partnership											

1 INTRODUCTION

- 1.1 The Internal Audit (IA) Service for Plymouth City Council is being delivered by the Devon Audit Partnership (DAP). This is a shared service arrangement constituted under section 20 of the Local government Act 2000; the Partnership was formed on 1 April 2009.
- 1.2 Plymouth's IA Plan for 2012/13 was submitted to, and agreed by, the Audit Committee on 16 March 2012. Historically, we have reported progress against plan for the first half of the year to the December Committee and for the full year to the June Committee.
- 1.3 At the June Audit Committee, Members requested more regular updates of progress against the audit plan and this reports details reviews undertaken by the IA Service in the period 1 April 2012 to 24 August 2012.

2 REVIEW OF AUDIT COVERAGE

- 2.1 Overall, good progress has been made against the plan agreed with management for the 2012/13 financial year. Progress in the period up to 24 August has included completion of work carried forward from 2011/12, undertaking follow up audits, and in completing assignments in accordance with timescales agreed with management. A start has been made on over 50% of the plan with approximately 17% of the plan having been completed to date. Performance in the first quarter to the end of June showed that overall 23% of the planned days had been delivered with customer satisfaction returns showing over 92% satisfied or very satisfied with the service delivered.
- 2.2 A summary of Internal Audit's opinion on the individual reviews that have been carried out or concluded for the period from 1 April 2012 is included in Appendix 1.
- 2.3. In addition a detailed exercise to follow up those audits completed in 2011/12 where the overall assurance opinion was given as "Improvements required" has also been completed, the results of which are reported elsewhere on the agenda.

3 INTERNAL AUDIT OPINION

- 3.1 In carrying out systems and other reviews, Internal Audit assesses whether key, and other, controls are operating satisfactorily within the area under review, and an opinion on the adequacy of controls is provided to management as part of the audit report.
- 3.2 All final audit reports also include an action plan which identifies responsible officers, and target dates, to address control issues identified during a review. Implementation of action plans are reviewed during subsequent audits or as part of a specific follow-up process.
- 3.3 Overall, and based on work performed to date during 2012/13, Internal Audit is able to provide reasonable assurance on the adequacy and effectiveness of the Authority's internal control environment.

4 RECOMMENDATIONS

- 4.1 It is recommended that the report be noted

Summary of Audit work completed and Audit Opinions

Audit Area	Year	Status	Assurance Opinion	Executive Summary
Corporate Services (excluding ICT)				
Loans & Investments	2011/12	Final	Good Standard	<p>An overall opinion of 'Good Standard' was given based on the continued evidence of clear governance and operational processes.</p> <p>The use of Call Accounts has been central to the current Treasury Management activity as these have been able to offer the best rates of return within the advice provided by the external consultants, Arlingclose whose contract was renewed in January 2012. Cash flow forecasting and the management of the Council's main bank account is considered to be operating well.</p>
Capital Accounting (Asset Register)	2011/12	Final	Good Standard	<p>Monitoring of the Capital Programme was carried out throughout the year by senior officers and Cabinet. The five-year rolling programme for the revaluation of assets continues to be maintained.</p> <p>Depreciation charges for fixed assets follow the straight line method and were being accurately applied in the samples tested.</p>
Cash Collection 11/12	2011/12	Final	Good Standard	<p>It is recognised that changes brought about by the recent restructure has placed additional pressure on staff but internal controls continue to operate to a good standard which is a credit to all involved. Senior Officers continue to work to streamline processes and identify efficiencies.</p>

Main Accounting System 11/12	2011/12	Final	Good Standard	<p>The consistent application of internal controls ensures that the main accounting system continues to operate to a good standard. The Joint Finance and Performance reports are now well established and report key financial information to Cabinet on a quarterly basis.</p> <p>The Overview and Scrutiny Management Board have continued to provide a robust challenge and review of the budget. Reconciliations continue to operate to a good standard.</p>
NNDR	2011/12	Final	Good Standard	<p>An increase in empty properties and businesses entering administration are contributory factors in collection rates being below target despite consistent application of internal controls and sound debt recovery practices but overall, the NNDR system continues to operate to a good standard.</p>
Creditors	2011/12	Final	Good Standard	<p>The review found that internal controls continue to operate to a good standard and work is ongoing to streamline processes and further strengthen the system of control. This includes the planned implementation of automatic payment authorisation.</p>
Council Tax system	2011/12	Final	Improvements Required	<p>Continuing economic problems have made 2011/12 another challenging year for council tax collection. However, although collection rates are likely to fall short of the performance target set recovery have increased the collection rate for the third consecutive year.</p> <p>Progress has been made since the 2010/11 audit in respect of the monitoring of student exemptions. However, the development of an on-going review process in respect of single person's discount (SPD) which reduces gross liability by 25%, remains outstanding.</p>
Housing Benefits	2011/12	Final	Improvements Required	<p>Due to the economic climate, the benefits caseload has continued to increase in 2011/12, averaging 30,000 cases. During the same period the service underwent a significant restructure but despite these factors, combined time to process new claims and change events have improved. However, performance was stronger in respect of actioning change events over new claims and it is important that the service strives to</p>

				achieve a greater balance between the two.
ICT Service Desk - System Admin	2011/12	Final	Improvements Required	<p>The ICT Service Desk team now administer access to the most of the Council's key financial systems and there is a complete audit trail for each request raised. The 2010/11 review identified that requests under the new system took longer to action but these now form part of a 'Service Level Agreement' and timescales have improved.</p> <p>User training and induction on 'key financial' systems is an area that needs to be strengthened and could be improve if there was better communications between the Service Desk and individuals within Departments responsible for organising training sessions.</p> <p>Adequate procedures are in place for all the systems reviewed to ensure that staff who leave or change positions within the organisation are identified, allowing their access to be reviewed and if necessary removed.</p>
Debtors System	2011/12	Draft	Good Standard	<p>The debt collection rate has improved for the second year in a row from 94.5% with £51m collected in 2010/11 to 97.7% and £66.3m collected in 2011/12. Service areas continue to collect payments in advance wherever possible and the debtors team demonstrate a pro-active approach to collecting income prior to the due date by making contact with customers before formal non-payment reminders are generated.</p> <p>Responsibility for dealing with returned and rejected direct debits now sits with the Debtors Team as it is perceived that they have the knowledge of a debtor's circumstances and can therefore deal with the debtor promptly and with the required level of sensitivity.</p>
Revenues & Benefits Systems Parameters	2012/13	In Progress		

Main Accounting System	2012/13	In Progress		
Payroll	2012/13	Not Started		Planned to commence in Q4 following implementation of new payroll system.
Housing Benefits	2012/13	Not Started		
KFS Access Controls	2012/13	Not Started		
Creditors	2012/13	Not Started		
Council Tax System	2012/13	Not Started		
Debtors System	2012/13	Not Started		
Loans & Investments	2012/13	Not Started		
Capital Accounting (Asset Register)	2012/13	Not Started		Work on this review will not commence until May 2013 as work to update the asset register does not start until after year end.
NNDR	2012/13	Not Started		
Cash Collection	2012/13	In Progress		
CRB 10/11 Follow-Up	2011/12	Final	N/A	The original report found the system to be operating to a good standard and the planned follow-up review found that good progress had been made in implementing the action plan.

Capital Programme 10/11 Follow-Up	2011/12	Final	N/A	<p>The original report was of a good standard and this follow-up review has confirmed that adequate progress is being made towards implementing the action plan.</p> <p>Work is currently underway with the Web Team to establish an information page which will provide complete information, highlight best practice and consistency in complying with robust governance arrangements. This will enable the final recommendation to be implemented with the publishing of a capital definition paper through staffroom to support Officers involved in capital investment in determining what expenditure can be classified as capital.</p>
Capital Programme - Delivery	2011/12	Not Started		
Payroll System Procurement and Transfer from SAP 12/13	2012/13	On-Going		<p>DAP continue to provide support and advice to this project. This started with assistance during the accelerated procurement of consultancy and implementation services for the project and DAP was able to give assurance that the process was conducted in line with policy and procedures.</p> <p>DAP continues its involvement during the implementation phase of the project ensuring the solution incorporates sufficient business and ICT controls, as well as monitoring project governance and the management of risks.</p>
Revenues & Benefits - Policy Changes	2012/13	On-going		<p>At the request of management, DAP are providing ongoing support and advice to the Revenues & Benefits Service project team who are responsible for the development of the localised council tax support scheme which comes into effect in April 2013.</p>

Risk Management	2012/13	Draft	Embedded & Integrated	<p>Overall risk management arrangements operating within Plymouth City Council Directorates are considered to be “Embedded and Integrated”. Risk management is championed by Directors and senior managers who challenge the risks to the organisation and understand their risk appetite. A framework of risk management processes is in place and used to support service delivery.</p> <p>The arrangements operating within Corporate Services, People, Place and the Executive Office have each been considered as part of this review. The Authority is going through a period of significant reorganisation and this has created challenges for the Risk Champions but much work has been carried out to determine the objectives of new service areas and to re-evaluate the risks to service objectives.</p>
Schools Loan Scheme	2012/13	In Progress		
Schools Financial Value Standard	2012/13	On-Going		<p>Outturn for 2011-12 DSG CFO Statement.</p> <p>Review of school submissions for 2012/13.</p>
New Procurement Policies & Strategies inc Management and Monitoring of Contracts	2012/13	Not Started		
P2P Project	2012/13	Not Started		
Capital Programme - Delivery 11/12 Follow-Up	2012/13	Not Started		

Corporate Services - ICT				
Service Level Management	2011/12	Final	Improvements Required	<p>The current workload of the ICT department is extremely challenging and the risk of taking on more than can realistically be delivered and failing to fulfil customer expectations, is ever present. These expectations have changed in recent years and there is a recognised need for improved service level management and customer communication, to ensure that expectations are managed effectively and that the department's workload does not exceed its ability to deliver in accordance with customer expectations and agreed time scales.</p> <p>It is imperative that adequate resources are made available to create and maintain a comprehensive ICT Service Catalogue by developing the Service Design Packages, Service Level Agreements and Supplier Management arrangements necessary to support it.</p> <p>The ICT department has made significant progress in aligning its structure and working practices to the business requirements of the Council but additional resources are now required in order to develop robust Service Level Management arrangements to a level that will meet the needs of the organisation in the coming years.</p>
Access Management	2011/12	Final	N/A	<p>A briefing note has been issued identifying the key issues that will impact on PCC's access management in the near future. As the Council becomes increasingly joined up with its partners within the city and provides the local community with electronic means of accessing services and obtaining information, so the historic corporate network boundaries become less distinct and more difficult to administer.</p> <p>The new AX platform being implemented as part of the new Transformational Change HR/Payroll system project, provides the opportunity to capture all logical and physical access requirements as part of a "role based" approach. However, there is a danger that this opportunity will be lost if the resources required to achieve this are not provided. Without role based access, it is likely that there will be an increasing access management overhead as the range of access</p>

				provided changes. Furthermore, there is likely to be an increased risk to the computerised information assets that have been previously well protected within the boundaries of the corporate network.
Capacity and Availability	2011/12	Draft	Improvements Required	<p>The audit identified that improvements to the service strategy and design phases will enable ICT to improve availability and capacity management and achieve better value for money. Crucially, the individual business area will receive the level of service that they have requested at a cost that is affordable and potentially remove the need for ICT management to make decisions based on cost alone.</p> <p>The use of automated alerts for review as part of the Service Desk's morning operations routine is more efficient, more effective and greatly reduces the risk of human error or oversight. At present no bandwidth management tools are used to mitigate the risk of poor network performance. This is likely to become an increasingly important issue as more business processes consume greater and greater network resources. This area will also be impacted by any future 'Shared Services' arrangements that the Authority enters into.</p>
New Data Centre (inc storage & backup)	2012/13	On-going		DAP have continued to be involved in the project tasked with introducing the new data centre at Windsor House, attending Project Board meetings and providing advice to the project as required.
CRM Dynamics AX2012	2012/13	On-going		DAP are maintaining a watching brief and providing advice and support as required.
Information Security	2012/13	On-going		DAP continue to attend and support the Management Information Security Forum (MISF) which also reports to the Information Lead Officers Group (ILOG) established in 2011/12, in which Internal Audit has a role. DAP have also provided support and advice to officers on individual cases.

CareFirst 6	2012/13	In Progress		<p>The objective of the review has been to provide assurance on the adequacy of effectiveness of the control environment within which the Carefirst system operates.</p> <p>The scope of the audit has included a review of:</p> <ul style="list-style-type: none"> • Strategic and operational governance; • User access and training; • System architecture and resilience; • Database management, backups and security; • Change management processes including patching; • Utilisation of system tools for effective management reporting.
ICT Service Strategy	2012/13	In Progress		<p>The overall objective of this review is to provide an independent and informed opinion on the effectiveness of the Council's ICT Service Strategy.</p> <p>An effective service strategy provides the foundation upon which effective service delivery can be achieved and our work will seek to ensure that sound processes are in place in respect of the following aspects of service strategy planning:</p> <ul style="list-style-type: none"> • The definition of business service requirements • The preparation of ICT strategies, policies and plans • The specification and agreement of the ICT service portfolio • The processes relating to demand management • Financial management procedures <p>The aim of the exercise will be to establish if the Council's ICT Strategy is up to date and that it remains fit for purpose in delivering the Authority's short and medium term business needs.</p>
Academy (HB Self Serv Portal)	2012/13	In Progress		<p>DAP are providing support and advice to the Project set up to implement the Self Service Portal and ensure that transition arrangements are robust.</p>

Material Systems IT Issues	2012/13	Not Started		
Release & Deployment	2012/13	Not Started		
Corporate Telephony System	2012/13	Not Started		
ICT Compliance Board & Follow-up of previous audits	2012/13	On-going	N/A	Regular meetings are held with ICT managers to discuss progress with agreed action plans that resulted from recommendations made in audit reports.

Cross Cutting				
Payment to Consultants & Advisors	2011/12	Final	Improvements Required	<p>The system introduced in November 2011, to determine an individual's employment status prior to engagement is effective and in the main, is compliant with HMRC best practice and will provide the Council with the necessary evidence that individual employment status has been correctly determined. However this review has identified that the process is not completely embedded and there are inconsistencies in compliance with it.</p> <p>It should be noted that by the time the action plan was finalised, some of recommendations have already been implemented.</p>
Carbon Management	2012/13	Complete	N/A	DAP have been able to certify that the Council has fulfilled its obligations with regard the submission of data and compilation of supporting evidence for the CRC Energy Efficiency Scheme.
Accommodation Strategy	2012/13	On-going		DAP has continued its watching brief of the Accommodation Strategy project, to provide support and assurance on project governance and the management of risks facing the project.
Corporate Information Management	2012/13	On-going		DAP continue to attend and support the Information Lead Officers Group (ILOG) set up in 2011/12.
Business Continuity	2012/13	On-Going		DAP continue to attend the Authority's Business Continuity Strategy Group to provide advice and support. It is proposed to review a selection of Business Continuity Plans later in the year.
Use of Purchasing Cards	2012/13	In Progress		A sample of purchasing cards across all areas were identified for review, the fieldwork will be completed once schools have started back and the cards identified in the test sample which are held by schools have been reviewed.

Payment to Consultants & Advisors 11/12 Follow-Up	2012/13	Not Started		
Significant Partnerships 10/11 Follow-Up	2011/12	Not Started		
Procurement and Management of Consultants and Advisors 11/12 Follow-Up	2012/13	Not Started		

Place				
Smart Ticketing LSP	2012/13	Not Started		Dept for Transport has not yet issued audit requirements.
Waste Management - SWDWP - (Waste PFI)	2012/13	On-Going		DAP continues to support the South West Devon Waste Partnership Waste PFI project, advising on governance and risk issues.
Sale of Civic Centre	2012/13	On-going		DAP have been invited to provide advice, support and assurance to the team tasked with the sale of the Civic Centre. Audit has been able to bring its experience of previous major procurement exercises and has been present at meetings to discuss the procurement approach, specification and evaluation criteria as well as attend a project risk workshop.
Plymouth Market 11/12 Follow-Up	2012/13	In Progress		
Blue Badges	2012/13	In Progress		The blue badge service transferred from Adult Social Care to Parking in May 2012 and Devon Audit Partnership have been working with Parking to review and streamline procedures to improve efficiency and cost effectiveness.
Public Protection Services	2012/13	In Progress		Some work has been carried out regarding the implementation of portable devices to support the service in delivering efficiency savings and liaison with finance officers regarding central support charges in preparation for the setting of local fees and charges. However, the main piece of work is scheduled to commence in Q3.
Commercial Leases	2012/13	Not Started		Planned for Q3.

Planning Applications and Appeals 11/12 Follow-Up	2012/13	Not Started		<p>Planned for Q4.</p> <p>Original report opinion was 'high standard' and of the four recommendations made, two were low priority and one had been implemented by the time the action plan was agreed.</p>
Section 106 11/12 Follow-Up	2012/13	Not Started		<p>Planned for Q4.</p> <p>Original report opinion was 'good standard'.</p>
Mt Edgcumbe Accounts 11/12	2012/13	Final	Good Standard	<p>In accordance with Regulation 6 of the Accounts and Audit Regulations 2003 Devon Audit Partnership carried out a review of the Mount Edgcumbe Joint Committees financial accounting systems and internal control arrangements in place for the 2011/12 financial year.</p> <p>Overall arrangements are of a good standard. There has been a significant amount of work undertaken during 2011/12 to reduce expenditure and achieve a balanced budget. A new business plan has been developed that reduces subsidy requirements in the short and medium term. Work continues to look at a range of cost cutting and income generating measures that will enable objectives to be achieved.</p>
New Growth Point Grant 2011/12	2012/13	Complete		Grant certification.

People				
CareFirst - Fostering	2011/12	Final	Improvements Required	<p>The review of the payment process identified a number of areas where improvements need to be made including full and accurate completion of supporting paperwork and the clarification of the perceived value of the authorisation stages. The payment process is predominantly manual which increases the risk of errors being made or missed.</p> <p>The use of standardised paperwork ensures that carer details are obtained in a uniform manner and it is recognised that staff work hard to ensure that foster carers receive their payment each week.</p>
Commissioning and Contracting - (Adults)	2011/12	Final	High Standard	<p>Overall arrangements for Commissioning and Contracting Adult Social Care services were found to be of a High Standard. Although arrangements continue to be developed, particularly around joint commissioning and contracting with Health, current arrangements demonstrate that Plymouth City Council is best placed to lead the way forward in delivering highly effective services that meet the outcomes of the Plymouth locality whilst ensuring value for money.</p> <p>Adult Social Care commissioning plans clearly demonstrate how commitments in local strategic plans have been used to inform the services that will meet the needs of local people, the introduction of the Market Position Statement (MPS) has also supported this. Commissioning plans were found to have been based upon sound evidence and reflect national policy, guidance, local strategic plans, research and best practice.</p> <p>Commissioning plans have been developed with partners and have involved all key stakeholders including users, carers, local communities and service providers in the statutory, private and third sector. The plans have clearly specified the outcomes to be achieved for service users, and what services will best deliver those outcomes over time.</p>

Commissioning and Contracting (Children's) 11/12	2011/12	Final	Good Standard	<p>The Children and Young People's Plan (C&YPP) 2011-2014 has been developed following a comprehensive programme of work that included a complete needs analysis and input from service users, providers and stakeholders through a range of engagement mechanisms.</p> <p>The Commissioning Intentions Plan should be recognised as an excellent tool for implementing joint commissioning of services and should be further developed and embedded within the planning, delivery and evaluation of services to Children and Young People. This should in turn enable the outcomes identified in the C&YPP to be achieved and provide a solution to commissioning services at a time of reduced funding.</p> <p>The Finance and Commissioning Programme Board is an effective medium through which C&YP finance and commissioning plans are considered, agreed and enabled.</p>
CareFirst - Non residential Services Billing (NSIBS) 11/12	2011/12	Final	Good Standard	<p>With progress being made towards Personalisation and Self-Directed Care, it is now expected that NSIBS will no longer be required in the medium to long-term and therefore, there are no longer plans for a replacement system.</p> <p>There is a possibility that this transition could take longer than anticipated. It is also possible that some clients may refuse direct payments or pre-loaded cards and insist on retaining their commissioned services. In the interim and for those clients who wish to retain commissioned services there will still need to be a system in place for client billing and for the payment of providers.</p> <p>The decision has been made that no new services are to be added to NSIBS from April 2012 as there will be no more commissioned services. There should to be some clear direction on how commissioned services are to be dealt with in the future and who will be responsible for making decisions on how the cases that do not "fit" into the personalisation criteria will be recorded, paid for and client's billed. These cases will</p>

				need to be identified and solutions found before NSIBS is phased out.
Safeguarding Adults- Follow Up of 10-11 Review	2011/12	Interim report issued		<p>The original audit opinion formed was of a 'good standard'.</p> <p>Initial work has confirmed that some actions have been implemented in full but due to changes within Adult Social Care some recommendations remain outstanding. An interim report has been issued to provide a position statement and further work will be carried out in December 2012 when a final report will be issued.</p>
Data Quality Childrens 10/11 Follow-Up	2011/12	In Progress		
CareFirst Res Care Payments 10/11 Follow-Up	2011/12	In Progress		
Choice Based Lettings 10/11 F/U	2011/12	Not Started		
Client Finance Services 11/12 Follow-Up	2012/13	Final	High Standard	<p>Of the 4 recommendations made in the original report:</p> <ul style="list-style-type: none"> • 1 has been cleared; and, • 3 have been cleared but the agreed processes may be subject to review as part of the overall restructuring of the Adult Social Care process under the Think Local, Act Personal agenda (formerly Putting People First). <p>Adult Social Care has been undergoing a substantial restructure to establish the Putting People First process which is still on going. The Client Financial Services Team is part of the Corporate Services directorate and provides support to the Adult Social Care teams. The support includes the financial assessments for service users, the monitoring of Direct Payments, handling enquiries for Residential and Nursing Home payments and Deputyships.</p> <p>Issues in relation to the restructuring of Adult Social Care are subject to</p>

				review by the Partnership as part of the audit plan for 2012/13.
PAPH/Community Interest Company/Co-Ordinator Arrangements	2012/13	Final	N/A	This piece of work was commissioned by the Assistant Director (Learner and Family) and has highlighted issues on the legal status of organisations, employment and funding issues that the Directorate needs to consider as education moves forward following the introduction of academies and trust / co-operative schools where employees are employed by the City Council and not the School. The Council must be seen to be acting with 'due diligence' in these matters to protect itself and staff and at the same time to ensure these initiatives are effectively implemented in accordance with the law and employment principles.
Culture, Sport & Leisure Projects inc. Pavilions Disposal	2012/13	On-Going		DAP continue to support and advise the various project teams as well as the Culture, Sport and Leisure Programme Board, in providing assurance on project governance, the management of risks facing each project as well as the compliance with procurement practices and procedures where appropriate.
School Construction Projects	2012/13	On-Going		DAP have been able to support various school construction projects including those under the Basic Needs Programme and the Academies Delivery Board, offering advice and assurance on process and procedures involving procurement, risk and governance.
Health Integration inc Health & Wellbeing Boards & Transfer of Public Health	2012/13	In Progress		
School Census	2012/13	In Progress		
CareFirst - Non residential Services Billing (NSIBS) 11/12 - Follow Up	2012/13	Not Started		Planned for Q4

CareFirst - Domiciliary Care Services	2012/13	Not Started		
CareFirst - Residential Care Payments	2012/13	Not Started		
CareFirst - Children Independent Placements 12/13	2012/13	Not Started		
CareFirst - Fostering 11/12 Follow-Up	2012/13	Not Started		Planned for Q4
Commissioning & Contracting (Adults) 11/12 Follow-Up	2012/13	Not Started		Planned for Q4
Commissioning & Contracting (Children) 11/12 Follow-Up	2012/13	Not Started		Planned for Q4
Impact of ASC Restructure on controls	2012/13	Not Started		
Personalisation	2012/13	Not Started		
Fostering and Adoption Panels Processes / EDRMS	2012/13	Not Started		

Children's Integrated Disability Team	2012/13	Not Started		Initial meeting has been carried out to agree areas of work which is planned for Q3.
Family Group Conferencing	2012/13	Not Started		
Localities Co-Ordination	2012/13	Not Started		
Special Education Needs (Autism Spectrum Disorder)	2012/13	Not Started		Initial meeting has been set for September to commence review.
Proof of Concept Team (POC)	2012/13	N/A	N/A	On Hold – POC Team no longer exists
Tamar Education Business Partnership	2012/13	N/A	N/A	Partnership no longer exists.
Schools	2012/13	On-Going		There are 28 schools in the audit plan, for which 5 final and 3 draft reports have been issued to date. Audit dates have been agreed with 10 schools for the period up to Christmas, dates will be agreed for the remaining 10 school visits when they return after the summer break.