

## PLYMOUTH CITY COUNCIL

**Subject:** Internal Audit – Progress Report  
**Committee:** Audit Committee  
**Date:** 15 September 2016  
**Cabinet Member:** Councillor Darcy  
**CMT Member:** Lesa Annear (Strategic Director for Transformation and Change)  
**Author:** Robert Hutchins, Head of Devon Audit Partnership  
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**Ref:** AUD/RH  
**Key Decision:** No  
**Part:** I

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### **Purpose of the report:**

This report provides Members of the Audit Committee with a position statement on the audit work carried out since April 2016 and based on work performed to date during 2016/17, Internal Audit is able to provide reasonable assurance on the adequacy and effectiveness of the Authority's internal control environment.

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### **The Corporate Plan 2013/14 - 2016/17:**

The work of the internal audit service assists the Council 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.

The delivery of the Internal Audit Plan assists all directorates in delivering outcomes from the Corporate Plan:-

- Pioneering Plymouth – by ensuring that resources are used wisely and that services delivered meet or exceed customer expectations;
  - Confident Plymouth - the Government and other agencies have confidence in the Council and partners.
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### **Implications for Medium Term Financial Plan and Resource Implications: Including finance, human, IT and land:**

None.

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### **Other Implications: e.g. Child Poverty, Community Safety, Health and Safety and Risk Management:**

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

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**Equality and Diversity:**

Has an Equality Impact Assessment been undertaken? No

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**Recommendations and Reasons for recommended action:**

It is recommended that:-

- I. The report be noted.
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**Alternative options considered and rejected:**

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2003, 2006, 2011 and 2015.

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**Published work / information:**

Internal Audit Annual Plan 2016/17 – March 2016

**Background papers:**

None

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**Sign off:**

Fin		Leg		Mon Off		HR		Assets		IT		Strat Proc	
Originating SMT Member													
Has the Cabinet Member(s) agreed the content of the report? Yes													

Internal Audit

# Internal Audit Progress Report 2016-17

Plymouth City Council  
Audit Committee

September 2016



Robert Hutchins  
Head of Audit Partnership

Auditing for achievement



## **Devon Audit Partnership**

The Devon Audit Partnership has been formed under a joint committee arrangement comprising Plymouth, Torbay and Devon councils. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards (PSIAS) and other best practice and professional standards.

The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at [robert.hutchins@devonaudit.gov.uk](mailto:robert.hutchins@devonaudit.gov.uk)

## **Confidentiality and Disclosure Clause**

This report is protectively marked in accordance with the government security classifications. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.

## **Introduction**

This report provides a summary of performance in the year up to 19 August 2016 against the internal audit plan for the 2016/17 financial year, highlighting the key areas of work undertaken and summarising our main findings and audit opinions. The key objectives of the Devon Audit Partnership (DAP) are to provide assurance to the Audit Committee, Section 151 Officer (Assistant Director for Finance) and senior management on the adequacy and security of the systems and controls operating within the Council and to provide advice and assurance to managers and staff.

The level of risk associated with each of the areas in Appendix A has been determined either from the Local Authorities Strategic / Operational Risk Register (LARR), or the Audit Needs Assessment (ANA). Where the audit was undertaken at the request of client, it has not been risk assessed. Assurance and recommendations should be considered in light of these risk levels and the impact this has on achievement of corporate / service goals.

## **Review of Audit Coverage**

Overall, good progress has been made against the plan agreed with management for the 2016/17 financial year. Progress in the period up to 19 August 2016 has included completion of work carried forward from 2015/16, undertaking follow up audits, and in completing assignments in accordance with timescales agreed with management.

A summary of Internal Audit's opinion on the individual reviews that have been carried out or concluded for the period from 1 April 2016 is included in Appendix A.

## **Internal Audit Opinion**

In carrying out systems and other reviews, Internal Audit assess 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.

All final audit reports include an action plan which identifies responsible officers, and target dates to any address control issues or recommendations for efficiencies identified during each review. Implementation of action plans are reviewed during subsequent audits or as part of a specific follow-up process.

Overall, and based on work performed to date during 2016/17, Internal Audit is able to provide reasonable assurance on the adequacy and effectiveness of the Authority's internal control environment.

## **Inherent Limitations**

## **Acknowledgements**

The opinions contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

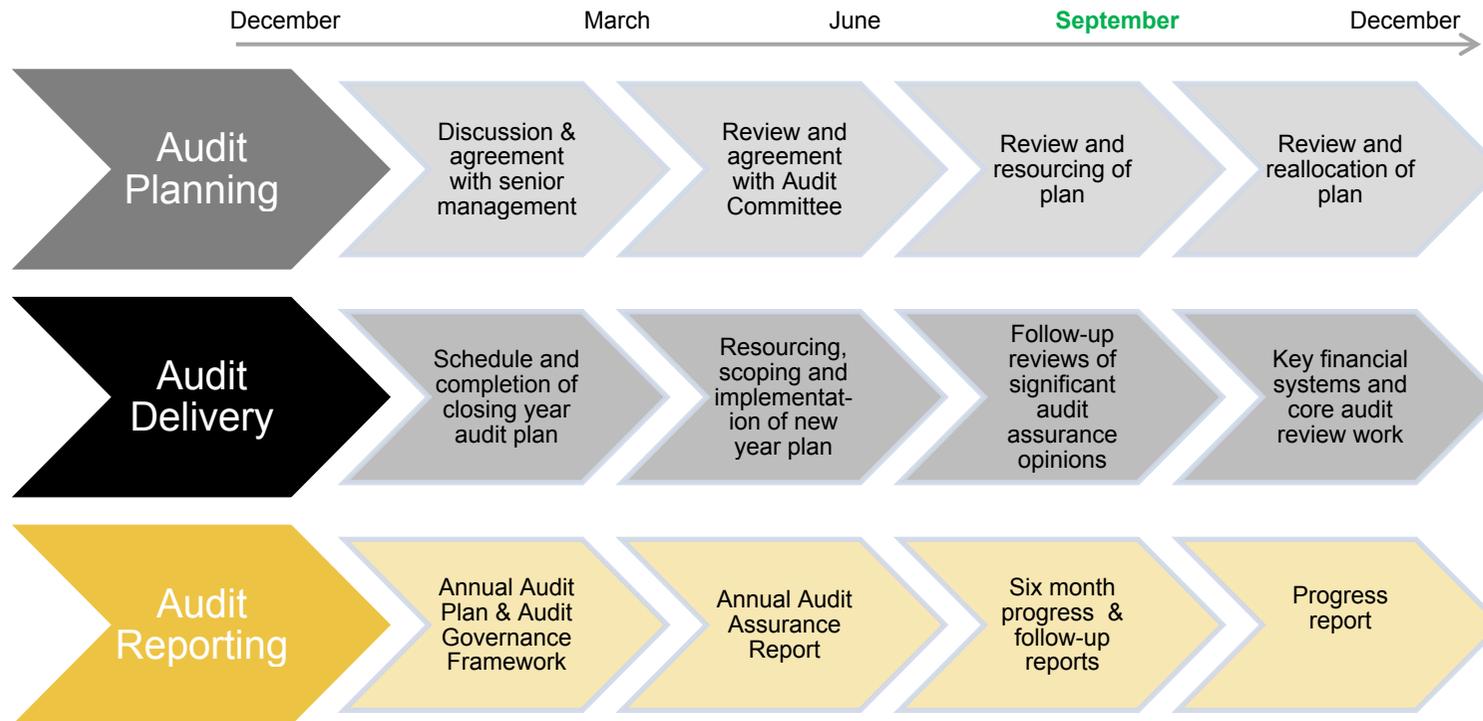
We would like to express our thanks and appreciation to all those who provided support and assistance during the course of the audits.

## **Recommendations**

It is recommended that the report be noted.

**Robert Hutchins**  
**Head of Audit Partnership**

## Our Audit Team and the Audit Delivery Cycle



Date	Activity
Dec / Jan 2016	Directorate planning meetings
March 2016	Internal Audit Plan presented to Audit Committee
	Internal Audit Governance Arrangements reviewed by Audit Committee
	Year end field work completed
Apr / May 2016	Annual Performance reports written
June 2016	Annual Internal Audit Report presented to Audit Committee
	Follow –up work of previous years audit work commences
Sept 2016	Follow-up and progress reports presented to Audit Committee
Dec 2016	Six month progress reports presented to Audit Committee
	2016 Internal Audit Plan preparation commences

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## Appendix 1 – Assurance Opinion and extract Executive Summaries – Up to 19 August 2016

### Risk Assessment Key

LARR – Local Authority Risk Register score Impact x Likelihood = Total & Level  
 ANA - Audit Needs Assessment risk level as agreed with Client Senior Management  
 Client Request – additional audit at request of Client Senior Management; no risk assessment information available

### Assurance Progress Key

Green – action plan agreed with client for delivery over an appropriate timescale;  
 Amber – agreement of action plan delayed or we are aware progress is hindered;  
 Red – action plan not agreed or we are aware progress on key risks is not being made.  
 \* report recently issued, assurance progress is of managers feedback at debrief meeting.  
 \*\* for transformation & other projects, the direction of travel reflects our view of how effective the project is run.

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
<b>Transformation and Change</b>					
<b>Core Assurance – Key Financial System</b>					
The key financial reviews will be commenced in the second half of 16/17:					
Civica Financials: <ul style="list-style-type: none"> <li>➤ Creditors ANA - High</li> <li>➤ Main Accounting ANA - High</li> <li>➤ Debtors ANA – Medium</li> </ul> iTrent – Payroll ANA – Medium ICT Systems ANA - High			Academy Revs & Bens: <ul style="list-style-type: none"> <li>➤ Housing Benefits ANA - High</li> <li>➤ Council Tax ANA - Medium</li> <li>➤ Business Rates NNDR ANA – Low</li> </ul> Treasury Management ANA - Medium		
The review of Capital Accounting (Fixed Asset Register) ANA – Medium has been cancelled with the agreement of the client as the External Auditors have advised that they are covering the same areas in their final accounts audit.					
<b>Core Assurance - Other</b>					
Corp Information Management <ul style="list-style-type: none"> <li>• ILOG, FoI, DPA, Policies &amp; P's, EDRMS, End User Computing</li> </ul>	SRR46 - Amber ANA – High	Ongoing	Value Added	DAP has continued to monitor progress with implementation of action plans associated with the Data Protection audits conducted in the previous two financial years and the Information Commissioner's visit in 2014. All recommendations previously made by Internal Audit have been reviewed and either considered to be actioned, captured by the ICO remediation plan, remain outstanding, or are part of ongoing ILOG activities. A formal report to consolidate all current and outstanding Information Governance issues identified during work conducted in 2015/16 and early 2016/17 has been issued. Responsibility for remedial actions has been assigned to ILOG, with individual responsibilities being designated by the Head of Assurance where necessary.	

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
"Active Directory"	SRR46 - Amber ANA – High	In Progress		A review of the Council’s Active Directory (that governs access to the Council’s ICT network and logical assets) was recommended within our Information Management report. Working with the Information Governance Manager, a formal initial assessment has been produced that feeds into the Transformation programme workstream.	
ICT Retained Client	ANA - High	In Progress		Work undertaken to date will provide the framework to effectively conduct its ICT retained activities. The review will look at functional processes and activities as opposed to organisational structure.	
The reviews will be commenced in the second half of 16/17:					
ICT <ul style="list-style-type: none"> <li>➤ Service Strategy ANA - High</li> <li>➤ Service Design ANA - High</li> </ul>			Information Security (Includes Gov.Connect & PCI DSS) SRR46 Amber – ANA – High  ICT – Cyber Security SRR113 Amber – ANA - High		
<b>Transformation &amp; Change – Strategic and Operational</b>					
Transformation Process	SRR95 - Red ANA - High	Ongoing		Audit have provided support and challenge the Transformation Portfolio Team as they continue to develop and issue policies, strategies and procedures in areas such as integrated assurance and benefits realisation. DAP, in conjunction with the Council’s Policy, Performance and Planning Team, reported its findings following the verification of the results from the project maturity self-assessment carried out by the Portfolio Office in Autumn 2015. This showed positive developments across many of the assessed areas at each of the three levels (Portfolio, Programme and Project) but also highlighted areas that required improvement. It is anticipated that a similar exercise will be conducted again this autumn in order to further gauge progress in developing best practice in the running of projects and programmes.	
Risk Management	ANA - High	In Progress		The scope and objectives of this audit is to evaluate the adequacy of risk management arrangements operating within Council Directorates.  DAP has been working collaboratively with the Corporate Risk Management Team to interview a number of senior officers across the organisation; Risk	

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
				Management perception surveys were also issued to a number of managers and information has been sought and discussions held with Risk Champions to understand the current arrangements. It is anticipated that our analysis of the findings will be reported at the end of September.	
Schools Financial Value Standards (SFVS)	Statutory ANA - Low	Final	Good Standard	SFVS Dedicated Schools Grant Chief Finance Office assurance statement for 2015/16 submitted to the Department for Education.	

The Management of Delt (ANA - High ) review will commence in the second half of 16/17:

## People

### Core Assurance – Key Financial System

Independent Placements (Children)	ANA – Medium	Draft	Improvements Required	<p>A review of seven placements found that,</p> <ul style="list-style-type: none"> <li>the majority of payments were made correctly,</li> <li>they had been agreed at Resource Panel,</li> <li>a contract was in place,</li> <li>any additional payments were paid correctly and</li> <li>budgets were closely monitored and reported to management.</li> </ul> <p>However, there is a need to update, change and improve controls in a number of areas. Functions are split between the Commissioning Team and the Child Payments Team who are located at different sites. Roles and responsibilities have evolved over time and staff are, at times, unclear of these in areas such as overpayments, reconciliations and following up on missing documentation. In addition, if functions continue to be shared between two teams then communication and collaboration needs to be improved to reduce the risk of errors, late, missed and/or overpayments, for example, we found instances of significant delays, up to 29 weeks, in commencing payment to some providers.</p> <p>Issues were also identified with regards the application and recovery of VAT on services.</p> <p>The report highlighted opportunities to streamline longstanding processes, for</p>	 *
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Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
				example: <ul style="list-style-type: none"> <li>with regards the fortnightly payment run</li> <li>further automation of the system, use of electronic signatures and avoidance of large volumes of printing</li> </ul>	
Direct Payments (Pre-Paid Cards) Follow-Up		Final	Improvements Required	<p>DAP has undertaken another, more recent follow-up exercise into the use of pre-paid cards. A previous follow-up in 2015 resulted in an action plan to be managed within PCC ASC. The transfer of adult social care to Livewell Southwest in April 2015 removed the direct oversight for the implementation of a number of the original recommendations. Following this there was a focus on the update of operational processes within PCC and clarification of retained roles and responsibilities.</p> <p>This has led to a project group being set up to look at the end to end processes. Work will include updating written procedures and guidance for Social Workers and Business Support and will include documents sent to clients or 3<sup>rd</sup> party representatives. Audit will be meeting with the project lead in the Autumn for an update on progress.</p>	
<p>The following review will be commenced in the second half of 16/17:</p> <ul style="list-style-type: none"> <li>➤ CareFirst - Residential Care Payments (Adults) Independent ANA – High</li> <li>➤ CareFirst - Income Collection (Adults) - ANA – High</li> </ul>					
<b>Core Assurance - Other</b>					
Income Collection Strategy	ANA - Critical	In Progress		<p>Income Collection is a core element contributing to the funding of the provision of Adult Social Care to the city's population. This review has been assessing the Council's approach to maximising social care income and in turn, the ability to fund the provision of care. It has looked to confirm both the internal and external factors which have impacted on the ability to generate and collect income, considering what has been changed/updated as a result, and also the potential future impacts. It is anticipated that our findings will be reported by mid-September.</p>	

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
Early intervention – Families with a Future	Statutory Client Request	Ongoing	Certified	June 2016 claim reviewed and certified by DAP.	

The following review will be commenced in the second half of 16/17:

- Adult Social Care Retained Client Functions - ANA - High

### Integrated Health and Wellbeing (Integrated Fund)

Integrated Fund Financial Reporting	ANA - High	Draft	Good Standard	<p>2015/16 was a "learning" year for combined financial reporting. Despite this, overall the reporting to partners and other bodies has been completed as required.</p> <p>We highlighted opportunity to:</p> <ul style="list-style-type: none"> <li>➤ strengthen the report compilation process,</li> <li>➤ refine the report format, and</li> <li>➤ develop reporting to a greater level of detail,</li> </ul> <p>all of which had started to be discussed and included in forward looking action plans.</p> <p>Overall, good progress has been made and reporting is in place, underpinned by information from both partner financial systems, which are, in turn, subject to separate review of controls by Internal and External Audit.</p>	
Integrated Fund	SRR83 – Amber ANA - High	Ongoing		<p>DAP has continued to monitor and support the actions of the Integrated Fund (IF). Assurance has been sought, and support provided through attendance and input at the IF Finance and Assurance Review Group which is tasked with coordinating assurance, financial reporting and risk management for the Integrated Commissioning Board.</p> <p>In addition, more formal input has been provided through the provision of an advisory paper on the role of the Pooled Fund Manager and presentation of Audit Report Summaries which are relevant to the IF.</p>	

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	

The following reviews will be commenced in the second half of 16/17:

- Compliance with/Delivery of Commissioning Strategies – ANA – Critical;
- CCG Success Regime – ANA – High.

### Integrated Health and Wellbeing (Transformation Programme)

Transformation Programme Board	ANA - Medium	Ongoing		During 2016/17, DAP has attended the Integrated Health and Well-being Programme Board to gain assurance on the processes and transformation actions, along with using the opportunity to provide live audit input to those with operational responsibility. Additionally we have provided summaries of the work undertaken which is relevant to IHWB Transformation and the ongoing work with the CCG and other partners.	
System Enablers Board	ANA - Medium	Ongoing		The System Enablers Board is a subgroup of the IHWB Programme, tasked with ensuring that IT requirements are identified and addressed. DAP has worked closely with the Project Manager to challenge and support ongoing work and provide an independent view on the longer term projects such as the 2020 Digital Partnership.	

The following reviews will be commenced in the second half of 16/17:

- Children's Improvement Board – ANA – High;
- Commissioning Improvement Board – ANA – High.

### Public Health

The following reviews will be commenced in the second half of 16/17:

- Joint IHWB Commissioning - Design of Future Service Delivery – ANA – High;
- Joint IHWB Commissioning - Service Delivery Performance Frameworks – ANA – High

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
<b>Place</b>					
Highways Maintenance Contract – letting and mobilisation	SRR107 - Amber ANA - Critical	Ongoing		Audit was involved in the preparation of Initial Tender documentation and subsequent evaluation and moderation sessions. Prior to the issuing of final tender documents, Audit verified the Price List spreadsheet to ensure that it was fit for purpose. Final bid submissions were received on 12th August and Audit, once again, observed the evaluation and moderation of those bids and formally verified the procurement results along with Legal at the beginning of September ahead of preferred bidder political approval and contract award by 30 Sept.	
Waste PFI		On-Going		Audit has continued its participation with the Partnership, attending Project Executive and have been asked to provide support and advice on contract management issues and the annual reconciliation process which is going through its first iteration. Audit will be asked to “sign off” the Partnership accounts.	
Planning Compliance	ANA – Low (Client Request)	Draft	Good Standard	<p>Planning Compliance is proportionate and in accordance with legislation and best practice. Appropriate outcomes are achieved through effective negotiation reducing the number of cases where formal enforcement action is necessary.</p> <p>The current IT systems have not been sufficiently developed to provide effective management and customer information. Idox Uniform and Enterprise systems are due to be implemented in October 2016 and this provides the service with the opportunity to deploy new functionality to capture planning compliance data and further improve the quality and availability of information to aid timely and effective decision making.</p>	 *
Street Services	SRR95 - Red ANA - High	N/A	N/A	The allocated resource in the original audit plan are being utilised on audit areas as shown below, in agreement with officers. Further areas could be identified as the year progresses.	N/A
On-Call Service	Management Request	In Progress		The focus of this audit is to review the efficiency and effectiveness of procedures regarding the operation of the Street Services out of hours’ on-call service.	

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
Trade Waste	Management Request	In Progress		The Council has provided a Trade Waste Collection Service to City businesses for many years and the focus of this review is to identify and appraise the efficiency and effectiveness of the system in operation, highlighting any opportunities for improvement identified during our work.	
Highways Act – Section 38 and Section 278	ANA – Low Client Request	In Progress		<p>The objective of the review is to ensure the best possible service provision from the team responsible for administration of agreements under Sections 38 and 278 of the Highways Act 1980. The review is considering:</p> <ul style="list-style-type: none"> <li>• Statutory Duty, Legislation and Policy;</li> <li>• Procedures and processes, including prioritisation and day to day working arrangements;</li> <li>• Use of IT;</li> <li>• Maximisation of income streams;</li> <li>• Protection of Council interests, including Cash Bonds, Commuted Sums and accounting arrangements.</li> </ul>	
History Centre (Record Office)	SRR108 Red ORR – ANA –Medium	On-Going	Value Added	Whilst Audit are not part of the Project Board, we do have sight of board papers which enables us to keep abreast of progress with the project and allows us to then review/challenge particular decisions and actions.	
Plymouth City Market	ANA - Medium Client request	In Progress		The purpose of this review is to consider the effectiveness and efficiency of the procedures and controls in operation for the collection, banking and recovery of Market rents. Any recommendations for improvement can be considered alongside the Market refurbishment which is due to be completed at the end of the year	

The following review will be commenced in the second half of 16/17:

- Fleet Management inc Tranman and Operators Licences ANA - Medium
- Environmental Projects ANA - Medium
- Events Planning & Delivery Client Request

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
<b>Cross Cutting</b>					
Civica Financials Project	ORR F7 ANA - High	On-Going		The work to improve the Civica systems has been included within the scope of the technology workstream within the Finance FIT project. DAP will provide input to the project to support successful design and implementation of business changes, ensuring that the necessary controls are in place.	
Business Continuity	SRR08 - Green, ORR CS5 - Amber ANA - High	On-Going		DAP continues to be a member of the Council's Business Continuity Strategy Group as Trusted Advisor. In addition, Audit give consideration to issues relating to Business Continuity plans within individual service reviews and projects that it has involvement in.	
Commercialisation	ANA - High	On-Going		Audit has met with the Strategic Commercial Manager to discuss the Council's strategy for seeking and developing commercial opportunities. Audit will look to provide support and challenge to this programme and its workstreams as well as considering how the commercialisation strategy can be applied as we carry out work in other audit areas.	
<p>The following review will be commenced in the second half of 16/17:</p> <ul style="list-style-type: none"> <li>➤ Alternative Service Delivery Vehicles (ASDV) ANA – High</li> <li>➤ Review of Major Contracts ANA – High</li> <li>➤ Co-operative Review of Services ANA – High</li> <li>➤ Firmstep Digital Platform ANA – High</li> <li>➤ Contract Management Strategy / Retained Client Function ANA - High</li> </ul>					
<b>Grants</b>					
Rogue Landlord	Regulatory Requirement	Complete	Certified	No issues identified	
Derriford Transport Scheme	Regulatory Requirement	Complete	Certified	No issues identified	
DFT Local Transport Capital Block	Regulatory Requirement			To be completed by 30 September	

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
DFT Challenge Fund	Regulatory Requirement			To be completed by 30 September	
DECC Green Deal Communities Fund	Regulatory Requirement			To be completed by 30 September	
DCLG Plymouth City Deal (South Yard)	Regulatory Requirement			To be completed by 30 September	

### Other Chargeable Activities (not incorporated above)

#### Completion of 2015/16 Audit Plan

The following reviews conducted as part of the 2015/16 Audit Plan have been finalised since April 2016, the findings of these reviews were reported in the Audit Annual Report presented to Audit Committee in June..

- Council Tax
- NNDR
- Housing Benefits
- Debtors
- Creditors

- Main Accounting System
- Treasury Management
- Payroll
- Recruitment - Pre Employment Checks
- Integrated Health and Wellbeing – Governance & Risk Management

The following reviews conducted as part of the 2015/16 Audit Plan have had their findings reported in draft and Audit await management responses to the recommendations.

- DOLS - Statutory Compliance
- DOLS - Internal Processes
- IHWB Governance & Risk Management

The findings of these reviews were reported in the Audit Annual Report presented to Audit Committee in June