

**INTERNAL AUDIT ACTIVITY SUMMARY FOR ARMC
JANUARY 2020 TO FEBRUARY 2020**

<u>Summary</u>	Total	R	A	G	B
1. Completed Audits	13	0	6	0	7
2. Follow Up Audits Completed	16	0	0	6	10
3. Advice And Guidance / Consultancy	1	0	0	0	1

1. Completed Audits

Audit	Date	Business Area	Organisational Risk	Total Recs (H,M)	Implementation timescale for all actions Responsible Officer	Status	RAGB Status
Regularity testing	03/01/2020	Business Management [Change & Organisation Design]	No opinion provided	0 (0,0)	N/A Head of HR	Final Report issued.	B
Troubled Families grant certification - December	03/01/2020	Children's Services [Modernisation & Support]	Minor	0 (0,0)	N/A	Completed	B
Performance Management – Business Planning	13/01/2020	Business Management [Change & Organisation Design]	Moderate	7 (3,4)	Awaiting returned action plan AD - Modernisation and Support	Final report issued and recommendations agreed. Awaiting action plan.	A
Key Route Network grant claim - 3rd quarter	17/01/2020	Business Management [Commercial Management]	Minor	0 (0,0)	N/A	Completed	B
Sustainable Transport Enhancement Package grant claim - 3rd quarter	17/01/2020	Business Management [Commercial Management]	Minor	0 (0,0)	N/A	Completed	B
Wirral Health & Care Commissioning	21/01/2020	Health & Care [(Adult) Care & Health]	Moderate	10 (1,7)	April 20 Director for (Adult) Health & Care	Final report issued, recommendations agreed and action plan completed.	A
Troubled Families grant certification - January	31/01/2020	Children's Services [Modernisation & Support]	Minor	0 (0,0)	N/A	Completed	B
Overchurch Infants 19/20	03/02/2020	Children's Services [Schools]	Minor	3 (0,1)	May 2020 Headteacher	Final report issued and recommendations agreed with the Headteacher and Business Manager. 13/02/20 - Action Plan and Feedback received.	A
Pensions Payroll System	07/02/2020	Merseyside Pension Fund	Minor	1 (0,0)	N/A Director of Merseyside Pension Fund	Final report issued, recommendations agreed and Action Plan returned. Following the issue of the report, assurance and evidence has been received that the low priority recommendation has been implemented.	B
Wirral Evolutions	11/02/2020	Health & Care [(Adult) Care & Health]	Moderate	3 (0,3)	February 2020 Finance Manager	Reports issued and advice given	A

Audit	Date	Business Area	Organisational Risk	Total Recs (H,M)	Implementation timescale for all actions Responsible Officer	Status	RAGB Status
PRAD Forms	13/02/2020	Business Management [Commercial Procurement]	Moderate	5 (2,3)	April - November 2020 Head of Commercial Procurement	Final report issued, recommendations agreed and action plan completed.	A
ContrOCC Payments	17/02/2020	Health & Care [(Adult) Care & Health]	Minor	0 (0,0)	N/A Director for (Adult) Health & Care	Final report issued.	B
Christchurch CE Primary (Birkenhead) 19/20	19/02/2020	Children's Services [Schools]	Minor	5 (0,4)	June 2020 Headteacher	Final report issued and recommendations agreed with the Headteacher and Finance Business Support.	A

2. Follow Up Audits Completed

Audit	Date	Original Report date	Business Area	Organisational Risk Position as at the date of the original audit	Original Total Recs (H,M)	Implementation timescale for all actions Responsible Officer	Status	RAGB Status - Current position	Organisational Risk - Current Position
Kilgarth School 19/20	14/01/2020	May 19	Children's Services [Schools]	Minor	18 (0,15)	N/A Headteacher	Assurance has been received that all recommendations have been implemented.	G	Negligible
St Joseph's Catholic Primary School (Upton) 19/20	14/01/2020	Jul 19	Children's Services [Schools]	Minor	15 (1,13)	N/A Headteacher	Assurance has been received that 13 recommendations have been implemented. 2 minor recommendations to be completed this week.	G	Negligible
Brookdale Primary School 19/20	20/01/2020	Dec 19	Children's Services [Schools]	Minor	5 (0,4)	N/A Headteacher	Assurance has been received from the School that the recommendations have been or are in the process of being implemented.	B	Negligible
South Wirral High School 19/20	20/01/2020	Nov 19	Children's Services [Schools]	Minor	5 (0,4)	N/A Headteacher	Assurance has been received from the School that the recommendations have been implemented.	B	Negligible
Bedford Drive 19/20	21/01/2020	Dec 19	Children's Services [Schools]	Minor	3 (0, 3)	N/A Headteacher	Assurance has been received from the School that the recommendations have been implemented.	B	Negligible
Stanley School 19/20	23/01/2020	Oct 19	Children's Services [Schools]	Minor	12 (0,11)	N/A Headteacher	Assurance has been received from the School that the recommendations have been or are in the process of being implemented.	B	Negligible
Barnston Primary School 19/20	29/01/2020	Oct 19	Children's Services [Schools]	Moderate	6 (0,4)	Awaiting returned action plan Headteacher	Assurance has been received from the School that the recommendations have been implemented.	B	Negligible
Kingsway Primary 19/20	05/02/2020	Nov 19	Children's Services [Schools]	Minor	6 (0,5)	March 2020 Headteacher	Assurance has been received from the School that the recommendations have been or are in the process of being implemented. Further update to be received end of March 2020.	G	Minor
Overchurch Infants 19/20	12/02/2020	Feb 20	Children's Services [Schools]	Minor	3 (0,1)	N/A Headteacher	Assurance has been received from the School that the recommendations have been implemented.	B	Negligible

Audit	Date	Original Report date	Business Area	Organisational Risk Position as at the date of the original audit	Original Total Recs (H,M)	Implementation timescale for all actions Responsible Officer	Status	RAGB Status - Current position	Organisational Risk - Current Position
Eastway Primary School 19/20	13/02/2020	Nov 19	Children's Services [Schools]	Minor	7 (4,0)	N/A Headteacher	Assurance has been received from the School that the recommendations have been implemented.	B	Negligible
Payments to Forge House Associates Limited	14/02/2020	Feb 19	Business Management [Finance & Investment]	No opinion provided	6 (6,0)	N/A Director of Finance & Investment, Director of Governance and Assurance and Monitoring Officer and Corporate Director for Business Management	Assurances were provided/obtained that the six recommendations have been implemented.	B	Negligible
St John Infants Catholic Primary 19/20	14/02/2020	Jul 19	Children's Services [Schools]	Minor	12 (1,9)	November 2019 Headteacher	Assurance has been received from the School that 11 recommendations have been implemented. One recommendation is in progress. .	B	Negligible
Accounts Payable pre NFI data matches review	19/02/2020	Mar 19	Business Management [Finance and Investment]	Moderate	3 (1,2)	N/A Head of Customer Services	Assurances were provided/obtained that the two recommendations have been implemented.	B	Minor
Landican Cemetery and Crematorium	19/02/2020	Oct 18	Delivery Services [Community Services]	Moderate	7 (1,1)	N/A Senior Manager Parks & Countryside	Confirmation of the completion of contracts will be covered in planned work on Commissioning.	G	Moderate
Electronic Billing – Accounts Payable	20/02/2020	Aug 16	Delivery Services [Strategic Asset Management]	Moderate	2 (2,0)	N/A Senior Manager Asset Management	Both recommendations have been partially implemented. The Senior Manager Asset Management has been asked to keep Internal Audit informed of progress.	G	Moderate
Direct Payments - Adults	24/02/2020	Jan 18	Business Management [Finance and Investment]	Moderate	7 (4,3)	N/A Head of Customer Services	The process to restart the review of the Direct Payments service is an agenda item at the next Finance Protection Service steering group meeting. The Head of Customer Services has been asked to keep Internal Audit informed of progress in completing the service review.	G	Moderate

3. Advice And Guidance / Consultancy

Audit	Date	Business Area	Internal Audit input / improvement activity	Outcome and timescale (if appropriate)	RAGB Status
Exposure To Economic And Market Risk	31/01/2020	Authority Wide	Assurance and control advice around major regeneration projects, ensuring funding and commissioning aspects covered in business plans and at current position in programmes.	Thorough scrutiny and involvement with partners and with key Council officers and appropriate member level, will be ongoing involvement as programmes continue and new developments commence.	B

KEY:

Organisational Risk	
MAJOR	A major organisational risk opinion indicates that the likelihood/impact of the risks identified during the review, should they materialise, would leave the Council open to major risk of a fundamental or material nature. This opinion suggests that there are some potentially serious weaknesses in the design and/or operation of the control environment that may have a significant impact on the achievement of systems and or corporate objectives if not addressed.
MODERATE	A moderate organisational risk opinion indicates that the likelihood/impact of the risks identified during the review, should they materialise would leave the Council open to moderate risk of a fundamental or material nature. This opinion suggests that there are some weaknesses in the design and/or operation of the control environment that may have varying degrees of impact on the achievement of the systems and/or corporate objectives.
MINOR	A minor organisational risk opinion indicates that the likelihood/impact of the risks identified during the review, should they materialise, would leave the Council open to minor risk.
NEGLIGIBLE	A negligible organisational risk opinion indicates that there were no weaknesses identified during the review and that the Council is not exposed to any risks directly associated with the findings.

RAGB status		
B	Audits	All actions agreed and implemented, with no further Internal Audit action necessary.
	Follow Ups	All actions implemented, with no further Internal Audit action necessary.
G	Audits	Most actions agreed and implemented, e.g. low priority recommendations are outstanding, with no further Internal Audit action planned.
	Follow Ups	Most actions implemented, e.g. low priority recommendations are outstanding, with no further Internal Audit action planned.
A	Audits	Actions agreed and officers committed to implement within agreed timescale.
	Follow Ups	Actions in process of being implemented within agreed timescale with some implemented.
R	Audits	Actions agreed
	Follow Ups	Little or no progress made to implement actions within agreed timescale.

Recommendation Priority Rating	
HIGH	A matter that is fundamental to the control environment for the specific area under review. The matter may cause a system objective not to be met. This needs to be addressed as a matter of urgency (suggested timescale: within one month).
MEDIUM	A matter that is significant to the control environment for the specific area under review. The matter may threaten the achievement of a system objective.
LOW	A matter that requires attention and would improve the control environment for the specific area under review. The matter may impact on the achievement of a system objective.