

**2017/18 INTERNAL AUDIT YEAR-END REPORT**

**APPENDIX 1**

**Year-end Results**

- Table 1 below details the follow ups completed in 2017/18 with the original assurance rating and the re-assessed assurance rating. 100% of assurance issued after follow-up was re-assessed as amber, amber/green or green assurance showing improvement in the control environment as a result of internal audit work.

**KEY**

**RED** assurance = 0-50% controls operating/substantially operating

**RED/AMBER** assurance = 51-60% controls operating/substantially operating

**AMBER** assurance = 61-70% controls operating/substantially operating

**AMBER/GREEN** assurance = 71-80% controls operating/substantially operating

**GREEN** assurance = 81-100% controls operating/substantially operating

(D) = Downgraded assurance ratings based on number of high risk recommendations made (with the agreement of the Head of Internal Audit)

**Table 1 – Follow Ups completed in 2017/18**

| <b>Review</b>                              | <b>Audit Coverage</b>   | <b>Original Assurance Rating</b> | <b>Follow Up Assurance Rating</b> |
|--|---|----------------------------------|-----------------------------------|
| IT Change Management                       | To review the design and operating effectiveness of key controls in place for processing IT changes, including emergency maintenance and patches, relating to infrastructure and applications within the production environment   | <b>AMBER</b><br>67% OP<br>22% PO | <b>GREEN</b><br>100% OP           |
| Weald Rise Governance & Financial Controls | To review the adequacy, application and effectiveness of the systems in place to control schools' delegated and standards fund income and expenditure and to assess the level of compliance with Financial Regulations/ Financial Procedure Rules and Contract Procedure Rules. | <b>AMBER</b><br>70% OP<br>11% SO | <b>GREEN</b><br>94% OP<br>5% SO   |

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| Review                                       | Audit Coverage  | Original Assurance Rating  | Follow Up Assurance Rating                                    |                               |
|--|---|--|---|-------------------------------|
| Scared Heart Governance & Financial Controls | To review the adequacy, application and effectiveness of the systems in place to control schools' delegated and standards fund income and expenditure and to assess the level of compliance with Financial Regulations/ Financial Procedure Rules and Contract Procedure Rules. | <b>AMBER</b><br>55% OP<br>16% SO   | <b>GREEN</b><br>95% OP<br>5% SO                               |                               |
| Kingsley Governing Body Key Decisions        | To review the effectiveness of the Governing Body decision making process to ensure that key decisions are made, recorded clearly and that adequate information has been provided to make the decision.   | <b>AMBER</b><br>50% Key decisions made appropriately and recorded clearly in minutes plus a further 20% made appropriately | <b>GREEN</b><br>1 REC IMP<br>1 P/T IMP                        |                               |
| Grange HR Policies & Procedures              | To ensure that schools have appropriate policies and procedures in place and implement them.  | <b>14 Recommendations made and all agreed for implementation</b>   | <b>AMBER</b><br>6 RECS IMP<br>4 P/T IMP                       | <b>GREEN</b><br>4 PLANNED     |
| Norbury SIMS Personnel                       | to ensure that robust controls are in place in schools for the accuracy of the processing of Payroll through the SIMS Personnel system and to prevent or detect fraud.  | <b>12 Recommendations made 10 agreed for implementation</b>  | <b>AMBER</b><br>9 RECS IMP<br>2 P/T IMP                       | <b>GREEN</b><br>1 NOT PLANNED |
| Glebe SIMS Personnel                         | To ensure that robust controls are in place in schools for the accuracy of the processing of Payroll through the SIMS Personnel system and to prevent or detect fraud.  | <b>15 Recommendations made and all agreed for implementation</b>   | <b>GREEN</b><br>14 RECS IMP<br>1 NOT PLANNED                  |                               |
| Grimsdyke HR policies & Procedures           | To ensure that schools have appropriate policies and procedures in place and implement them.  | <b>16 Recommendations made and all agreed for implementation</b>   | <b>GREEN</b><br>8 RECS IMP<br>7 RECS P/T IMP<br>1 REC IN PROG |                               |
| Whitmore SIMS Personnel                      | To ensure that robust controls are in place in schools for the accuracy of the processing of Payroll through the SIMS Personnel system and to prevent or detect fraud   | <b>6 Recommendations made 4 agreed fully, 2 partially</b>  | <b>GREEN</b><br>ALL RECS IMP                                  |                               |

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| <b>Review</b>                       | <b>Audit Coverage</b>  | <b>Original Assurance Rating</b>                                 | <b>Follow Up Assurance Rating</b> |
|-------------------------------------|--|--|-----------------------------------|
| Pinner Park SIMS Personnel          | To ensure that robust controls are in place in schools for the accuracy of the processing of Payroll through the SIMS Personnel system and to prevent or detect fraud. | <b>17 Recommendations made and all agreed for implementation</b> | <b>GREEN<br/>100% OP</b>          |
| Shaftsbury HR Policies & Procedures | To ensure that schools have appropriate policies and procedures in place and implement them.   | <b>20 Recommendations made and all agreed for implementation</b> | <b>GREEN<br/>100% OP</b>          |

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**Table 2 – Follow ups completed in 2017/18 which had a 2<sup>nd</sup> follow up**

2. In 2017/18 there were two reviews which required a second follow up. For Planning Enforcement the level of implementation at the first follow up was not satisfactory (i.e. it was lower than an Amber assurance rating) and therefore required a second follow up to be undertaken. For Personal Budgets Paypal & Reconciliations a second follow up was requested by the Director to monitor the implementation of recommendations.

| Review   | Audit Coverage   | Original Assurance Rating        |                        | 1 <sup>st</sup> Follow Up Assurance Rating |                                   | 2 <sup>nd</sup> Follow Up Assurance Rating |                        |
|--|--|----------------------------------|------------------------|--|-----------------------------------|--|------------------------|
| Planning Enforcement Investigation – 2 <sup>nd</sup> Follow Up | Investigation into allegations of bribery and corruption for which there was insufficient evidence. However weaknesses in control were identified.   | <b>RED</b><br>16 Recommendations |                        | <b>RED</b><br>38% Implemented              | <b>AMBER</b><br>19% Substantially | <b>GREEN</b><br>88% Implemented            |                        |
| Personal Budgets PayPal & Reconciliations                      | To ensure adequacy, application and effectiveness of controls in place for the use of PayPal in relation to My Community ePurse (MyCep) and reconciliations undertaken of FWI, SAP and PayPal. | <b>RED</b><br>43% O              | <b>AMBER</b><br>14% SO | <b>AMBER</b><br>52% O<br>14% SO            |                                   | <b>AMBER</b><br>54% OP                     | <b>GREEN</b><br>19% SO |

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3. Table 2 below details all the final reports issued in 2017/18 from the 2016/17 audit plan with the report assurance rating.

**Table 2 – 2016/17 Plan Final Reports issued + followed up progress in 2017/18**

| Review                                     | Audit Coverage   | Assurance Rating      |                            | Follow-up                        |
|--|--|-----------------------|----------------------------|----------------------------------|
| HBPL Service Charging +HBPL Ltd Governance | To review the governance arrangements for the HBPL Ltd and the charging arrangements for the HBPL Service.   | <b>AMBER</b><br>69% O | <b>GREEN</b><br>9% SO      | <b>GREEN</b><br>96% OP<br>4% SO  |
| NRPF                                       | To ensure timely identification and assessment of NRPF cases enabling the allocation of only appropriate funds that are fully accountable.   | <b>RED</b><br>20% O   | <b>AMBER</b><br>40% SO     | <b>GREEN</b><br>80% OP<br>5% SO  |
| Help2Let                                   | To review the adequacy and application of controls in place for the Help2Let Scheme to minimise the risk of fraud.   | <b>RED</b><br>38% O   | <b>AMBER</b><br>19% SO     | In progress                      |
| Emergency / Temporary Accommodation        | To review adequacy and application of controls in place for applicants in emergency / temporary accommodation to minimise the risk of fraud.   | <b>AMBER</b><br>63% O | <b>GREEN</b><br>11% SO     | <b>GREEN</b><br>84% OP<br>5% SO  |
| IT Contract Management                     | To ensure that effective contract management is in place for the IT Contract with Sopra Steria (SSL), that services are obtained in accordance with the contract and that value for money is achieved. | <b>AMBER</b><br>58% O | <b>GREEN</b><br>29% SO (D) | <b>GREEN</b><br>79% OP<br>13% SO |

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|   |   |  |                            |  |
|---|---|--|----------------------------|--|
| Headteacher – Manipulation of Data          | Investigation into concerns raised regarding inflation of Free School Meal data, the recording of English as a second language, results of 2015 SATS, disposal of equipment, collection of charity monies, running of the Saturday School, 2 children attending the school whilst not on the school roll. | <b>RED Assurance:</b> There have been significant levels of data manipulation resulting in artificially inflated numbers in the census data for FSM, EAL and SEN. This has benefitted both the school and the former Headteacher personally in financial and reputational terms. |                            | <b>GREEN</b><br><br>24 REC IMP<br>1 REC P/T IMP<br>3 REC PLANNED |
| Housing Benefit Fraud Risk – Revised Report | To learn lessons from the current fraud case by reviewing controls in place to specifically assess whether they are effective to minimise the risk of internal fraud.   | <b>RED</b><br>57% O  | <b>AMBER</b><br>13% SO (D) | In progress  |

4. Table 3 below details the completed assurance report reviews issued in 2017/18 from the 2017/18 Plan and the assurance rating.

**Table 3 – 2017/18 Revised Plan Completed Assurance Report Reviews**

| Review              | Audit Coverage     | Assurance Rating               |                           | Follow-up Due                   |
|---------------------|--------------------|--------------------------------|---------------------------|---------------------------------|
| Business Rates      | Key control review | <b>AMBER</b><br>88% O          | <b>GREEN</b><br>8% SO (D) | <b>GREEN</b><br>91% OP<br>9% SO |
| Capital Expenditure | Key control review | <b>GREEN</b><br>65%O<br>26% SO |                           | <b>GREEN</b><br>100% OP         |

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| Review   | Audit Coverage  | Assurance Rating                |                            | Follow-up Due |
|--|---|---------------------------------|----------------------------|---------------|
| Welldon Park Primary School Governance and Financial Controls Review   | Review the adequacy, application and effectiveness of the systems in place to control schools delegated and standards fund budget and to assess the level of compliance with FR and CPR.            | <b>RED</b><br>34% O             | <b>AMBER</b><br>29% SO (D) | In draft      |
| Welldon Park Primary School Teaching Assistants Report (Emerging Risk) | To investigate the payments to Teaching Assistants for providing cover for teachers and the methods of payments both historic and pending.  | <b>RED</b>                      |                            | In draft      |
| FB60   | Review the use and compliance with agreed procedures  | <b>GREEN</b><br>30% O<br>60% SO |                            | N/A           |
| Multi-Agency Safeguarding Hub (MASH)                                   | The objective is to review the effective functioning of the Harrow's Multi Agency Safeguarding Hub (MASH) and its adherence to the five core elements.  | <b>GREEN</b><br>77% O<br>18% SO |                            | N/A           |
| Harrow Arts Centre   | The objective is to assess the financial and operational management of the Arts Centre and all its activities.  | <b>AMBER</b><br>58% O<br>15% SO |                            | July 2018     |
| Contract Management  | The objective is to ensure that effective contract management was in place for the Northgate – Revenues & Benefits Third Party Support Services   | <b>GREEN</b><br>76% O<br>7% SO  |                            | N/A           |
| Council Tax – Severely Mentally Impaired (SMI) Exemption               | The objective is to review of the adequacy, application and effectiveness of the internal controls in place to prevent fraud within Council Tax Exemption for the Severely Mentally Impaired (SMI). | <b>AMBER</b><br>55% O<br>9% SO  |                            | In draft      |

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| Review   | Audit Coverage  | Assurance Rating      |                            | Follow-up Due  |
|--|---|-----------------------|----------------------------|----------------|
| Regeneration Programme - Procurement                               | The objective is to review revenue and capital procurement (including land deals) within the Regeneration Programme to assess the adequacy application and effectiveness of controls in place and ensure compliance with EU Procurement Laws and the Council's Internal Procedures (Contract Procedure Rules and Financial Regulations).                | <b>RED</b><br>42% O   | <b>AMBER</b><br>11% SO     | September 2018 |
| Schools Pay Policy / Performance Management processes – HR report  | The objective is to gain assurance that schools have appropriate Pay Policies in place that comply with the School Teachers Pay and Conditions Document and that performance management decisions are reflected in the pay increases specifically for the Senior Management Team and that starter salaries are appropriately determined and authorised. | <b>AMBER</b><br>67% O | <b>GREEN</b><br>22% SO (D) | In draft       |
| Kenmore Park Infants Pay Policy / Performance Management processes | The objective is to gain assurance that schools have appropriate Pay Policies in place that comply with the School Teachers Pay and Conditions Document and that performance management decisions are reflected in the pay increases specifically for the Senior Management Team and that starter salaries are appropriately determined and authorised. | <b>AMBER</b><br>70% O | <b>GREEN</b><br>27% SO (D) | December 2018  |



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| Review   | Audit Coverage  | Assurance Rating                    |                            | Follow-up Due |
|--|---|-------------------------------------|----------------------------|---------------|
| Woodlands Infants Pay Policy / Performance Management processes                    | The objective is to gain assurance that schools have appropriate Pay Policies in place that comply with the School Teachers Pay and Conditions Document and that performance management decisions are reflected in the pay increases specifically for the Senior Management Team and that starter salaries are appropriately determined and authorised. | <b>AMBER</b><br>69% O<br>12% SO (D) |                            | In draft      |
| St Anselm’s Catholic Primary Infants Pay Policy / Performance Management processes | The objective is to gain assurance that schools have appropriate Pay Policies in place that comply with the School Teachers Pay and Conditions Document and that performance management decisions are reflected in the pay increases specifically for the Senior Management Team and that starter salaries are appropriately determined and authorised. | <b>AMBER</b><br>66% O               | <b>GREEN</b><br>26% SO (D) | In draft      |
| Camrose Primary Infants Pay Policy / Performance Management processes              | The objective is to gain assurance that schools have appropriate Pay Policies in place that comply with the School Teachers Pay and Conditions Document and that performance management decisions are reflected in the pay increases specifically for the Senior Management Team and that starter salaries are appropriately determined and authorised. | <b>AMBER</b><br>63% O               | <b>GREEN</b><br>25%SO (D)  | In draft      |

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| Review  | Audit Coverage   | Assurance Rating                  |                        | Follow-up Due                   |
|---|--|-----------------------------------|------------------------|---------------------------------|
| Kenmore Park Junior Infants Pay Policy / Performance Management processes | The objective is to gain assurance that schools have appropriate Pay Policies in place that comply with the School Teachers Pay and Conditions Document and that performance management decisions are reflected in the pay increases specifically for the Senior Management Team and that starter salaries are appropriately determined and authorised | <b>AMBER</b><br>61% O             | <b>GREEN</b><br>27% SO | December 2018                   |
| Hillview Nursery - Schools Budget Management                              | The objective is to review the adequacy, application and effectiveness of the systems in place for the preparation, monitoring and control of school devolved budgets.   | <b>GREEN</b><br>86% O<br>14% SO   |                        | In draft                        |
| Helix Centre – Schools Budget Management                                  | The objective is to review the adequacy, application and effectiveness of the systems in place for the preparation, monitoring and control of school devolved budgets.   | <b>AMBER</b><br>53% O<br>7% SO    |                        | In draft                        |
| Adult Residential Care  | The audit objective is to review the commissioning of Adult Residential Care including assessments, allocations, payments and reviews.   | <b>RED</b><br>38% O<br>17% SO (D) |                        | In draft                        |
| Personal Budgets  | To review the cash Personal Budgets system and the effectiveness of the controls in place to ensure clients have been appropriately financially assessed, that the spend is being monitored, any surplus is being recovered and a review of the care package takes place to minimise the risk of fraud and overpayment/loss to the authority.          | <b>RED</b><br>22% O<br>20% SO     |                        | <b>AMBER</b><br>42% O<br>22% SO |

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| Review                                    | Audit Coverage   | Assurance Rating              |                        | Follow-up Due      |
|---|--|-------------------------------|------------------------|--------------------|
| Commercialisation                         | To determine if the key aims and objectives of the Commercialisation Strategy are being met, that governance is adequate and lessons are learnt.   | <b>RED</b><br>39% O<br>11% SO |                        | Fieldwork Complete |
| Special Needs Transport                   | To confirm that savings as detailed within the Business Case of Special Needs Transport (SNT) service are being achieved and that People Services are engaged in the Commissioning process to ensure cost effective delivery.  | <b>RED</b><br>13% O           |                        | Fieldwork Complete |
| Waste – Landfill, Recycling & Weighbridge | To review the waste disposal arrangement and to ensure that waste is disposed off as per the statutory requirements and there are robust controls in place to protect the Council from Serious Organised crime following report from the Home Office. To review controls over income collection for weighbridge including out of borough and any other income. | <b>RED</b><br>37% O           | <b>AMBER</b><br>16% SO | Fieldwork Complete |
| Major Works – Leaseholders                | To review that where major works are carried out to Council Housing stock, leaseholders are consulted and relevant charges to leaseholders are apportioned correctly and fully recovered in accordance with the lease.   | <b>AMBER</b><br>81% O (D)     | <b>GREEN</b>           | Fieldwork Complete |

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5. Table 4 below shows reports issued during the year as a result of emerging risks or suspected financial irregularities (SFIs) that were not specified in the plan.

**Table 4 – 2017/18 Emerging Risk/Audit Investigation reports**

| Review                               | Audit Coverage   | Assurance   |
|--------------------------------------|--|---|
| Housing Benefits<br>New Claims Fraud | A referral was made by the Housing Benefits Team on the 11 July 2017 to the Corporate Anti Fraud Team (CAFT) regarding the discovery of fraudulent new claims being made, the referral was made due to the nature and number of fraud claims identified to ensure controls are adequate. This was then passed by CAFT to Internal Audit so that the paperwork on the benefit claims to establish if any lessons can be learned from the documents provided. This was also referred to the DWP who are currently investigating. | Of the 23 claims identified as fraudulent new claims, 14 had been assessed and put into payment totalling £26,753.70 paid. A total of 7 recommendations have been made to address weaknesses identified.  |
| Family Information<br>Service        | A referral was made to the Head of Internal Audit & Corporate Anti-Fraud on the 10 November 2017 by the Corporate Director People in relation to a concern that payments had been made by the Early Years Team to incorrect individuals and Internal Audit were asked to investigate this.   | Payments were made to incorrect SAP vendors totalling £59,031.45; this was caused by human error and a lack of internal check and does not appear to have been fraudulent or negligent. A total of £14,047.55 remains outstanding and a formal referral to CAFT has been made in relation to the payee who has only returned part of the money as it is a wrongful retention of a credit.   |
| Planning Flexi<br>Time               | A concern was raised by the Head of Development Management and Building Control (SS) regarding the accuracy of time recording by the Vetting Team.   | It has not been possible to prove one way or another the accuracy of the team's flexi/time records using evidence from other Council systems. No assurance is currently provided by the team's line managers that flexi/time sheets are accurate and that flexible working arrangements are operating in line with an agreed structure. There appears to be a lack of management compliance with the Council's Policies on Flexible Working and Flexi-time. |

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6. Table 5 details the Audit Briefing Notes issued as part of the 2017/18 Internal Audit Revised Plan

**Table 5 – 2017/18 Revised Plan Audit Briefing Notes**

| Review                             | Audit Coverage   | Assurance   |
|------------------------------------|--|---|
| <p>Parking Ticket Overpayments</p> | <p>An anonymous enquiry was sent to the Corporate Director of Resources &amp; Commercial on the 19 August 2017 in relation to Parking Fines (PCNs) which was subsequently referred to the Head of Internal Audit &amp; Corporate Anti-Fraud for investigation.</p> | <p>There is no procedure in place in relation to identifying and refunding parking overpayments other than when a motorist contacts and asks for a refund. There are improvements which could be made to processes/information for the motorist which potentially could help to minimise the level of overpayments made. A check could not be undertaken to verify the concern in relation to the 10 minute grace period as it was not possible to run a report. An issue was identified in relation to road names not being distinguishable from each other and tickets being issued for the wrong location (this is in the process of being resolved). There are also issues surrounding the quality of output i.e. standard of letter responses not always clear, tasks not being actioned, evidence not being checked, inadequate notes on the system to enable a proper audit trail and in 1 instance a ticket being cancelled which should not have been. There is a delay in dealing with emails, which has been identified by management and a longer term solution is being looked into. There is a lack of permanent budget to support the service due to increased levels of tickets issued which has caused an overspend each year. Also there has been no recent formal training in place for the back office staff.</p> |

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| Review   | Audit Coverage   | Assurance  |
|--|--|--|
| Belmont Fraud Risk in Schools<br>Cedars Manor Fraud Risk in Schools<br>Elmgrove Primary Fraud Risk in Schools<br>Pinner Park Junior Fraud Risk in Schools<br>Priestmead Primary Fraud Risk in Schools<br>St George's Primary Fraud Risk in Schools<br>St John's CE Fraud Risk in Schools<br>Stag Lane Junior Fraud Risk in Schools<br>Whitchurch Primary Fraud Risk in Schools | The objective is to raise the level of fraud awareness in schools and how to reduce the risk of fraud occurring through the application of appropriate preventative controls, to raise awareness of the type of detective controls that can be used to help identify fraud and how to refer any (potential or actual) fraud for further investigation. | Level of fraud awareness in schools has been raised. Workshops were well received by all the schools. Documentation as part of and with the report would provide the schools with a mechanism to explore different areas of fraud risk with their staff and potentially Governors. |
| 100 Homes  | To provide assurance that properties have been purchased in accordance with the agreed model, that probity can be demonstrated and that benefits of the project in terms of savings are being realised.  | It can be shown that savings are being generated from the 100 Homes Initiative however the 20% sample of the 40 homes currently let indicates the savings are not in line with the current model.  |

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7. Table 6 below details the completed assurance non report reviews undertaken in 2017/18 from the 2017/18 Plan.

**Table 6 – 2017/18 Revised Plan Completed Assurance Non Report Reviews in 2017/18**

| Review                              | Audit Coverage  | Comments                                     |
|-------------------------------------|---|--|
| Housing Rents                       | Self assessment   | <b>GREEN assurance</b>                       |
| Corporate Accounts Payable (CAP)    | Self assessment   | <b>GREEN assurance</b>                       |
| Corporate Accounts Receivable (CAR) | Self assessment   | <b>GREEN assurance</b>                       |
| Payroll                             | Self assessment   | <b>GREEN assurance</b>                       |
| Treasury Management                 | Self assessment   | <b>GREEN assurance</b>                       |
| Housing Benefits                    | Self assessment   | <b>GREEN assurance</b>                       |
| Council Tax                         | Self assessment   | <b>GREEN assurance</b>                       |
| Corporate Governance                | Annual governance review, drafting AGS, AGS Action Plan   | <b>Complete –<br/>'Reasonable Assurance'</b> |
| Information Governance Board (IGB)  | To ensure that the Council has effective policies & management arrangements covering Information governance | <b>Complete</b>                              |
| Risk Management                     | Q1 - 4 (2017/18) update of Corporate Risk Register  | <b>Complete</b>                              |
| Families First Grant                | Testing and Grant certification   | <b>Complete</b>                              |
| Professional Advice                 | Advice on risk mitigation & control   | <b>Complete</b>                              |
| Liaison with External Audit         | On-going liaison throughout the year  | <b>Complete</b>                              |

## Performance Indicators

8. Table 7 below outlines the four Internal Audit indicators agreed for the year, including the key indicator covering achievement of the IA annual plan and table 8 the one corporate audit indicator and the results achieved. These indicators cover performance on projects from the 2016/17 plan and the 2017/18 plan issued during the year.

**Table 7 – Internal Audit Performance Indicator Results**

|   | Performance Indicator                     | Target | Mid Year Result | Year End Result |
|---|---|--------|-----------------|-----------------|
| 1 | Recommendations agreed for implementation | 95%    | 100%            | 96%             |
| 2 | Follow up undertaken                      | 100%   | 71%             | 100%            |
| 3 | Plan achieved for key control reviews     | 100%   | 100%            | 100%            |
| 4 | Plan achieved overall (key indicator)     | 90%    | 42%             | 93%             |

## Analysis of Results

9. All 4 (100%) performance targets have been met or exceeded. 2 of the performance targets has been exceeded and 2 have been fully met (as the target is 100% they cannot be exceeded). Whilst the plan achieved is shown at 93% this will increase to 99% once outstanding reports are issued.



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**Table 8 – Corporate Audit Indicators Results**

|   | <b>Performance Indicator</b>      | <b>Target</b> | <b>Mid Year Result</b>       | <b>Year End Result</b>      |
|---|-----------------------------------|---------------|------------------------------|-----------------------------|
| 1 | Implementation of recommendations | 90%           | 88%<br>(expected to be 100%) | 71%<br>(expected to be 99%) |

### **Analysis of Results**

10. The result for performance indicator 1 shows that whilst 71% of recommendations had been implemented at the time of follow-up a further 28% were part implemented/in progress or planned for implementation giving an expected implementation rate of 99% exceeding the 90% target.

Susan Dixon  
Head of Internal Audit  
27/06/18