



# Doncaster Council

## Report

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Date: 30<sup>th</sup> January 2020

To the Chair and Members of the  
**AUDIT COMMITTEE**

**INTERNAL AUDIT REPORT FOR THE PERIOD: OCTOBER TO DECEMBER  
2019**

Relevant Cabinet Member(s)	Wards Affected	Key Decision
		No

### **EXECUTIVE SUMMARY**

1. The report attached at **Appendix 1** updates the Audit Committee on the work undertaken by Internal Audit for the period October to December 2019, and shows this in the context of the audit plan for the year. The report includes details on the implementation of internal audit recommendations and the Internal Audit Team's performance information.
2. The attached report is in four sections:  
Section 1. The Audit Plan / Revisions to the Plan  
Section 2. Audit Work Undertaken During the Period  
Section 3. Implementation of Audit Recommendations  
Section 4. Internal Audit Performance
3. A summary of the main points from each of the sections is provided in the following paragraphs:

#### **Section 1: The Audit Plan / Revisions to the Plan**

4. A full review of the Audit Plan has been necessary due to recent resource changes (1 voluntary redundancy and 1 ongoing maternity leave) and emerging contingency work to be done in Quarter 4. Section 1 of the attached update report shows the necessary

amendments that have been made to the plan in order to accommodate these changes.

5. The Head of Internal Audit considers the revised programme of work sufficient to be able to support his opinion on the risk, governance and control arrangements for 2019/20, alongside all the other factors which contribute to this assessment.
6. Current progress in delivering the audit plan is commented in more detail within Section 2 of this report.

## **Section 2: Audit Work Undertaken During the Period**

7. The audit work done continues to confirm the Council generally has appropriate controls in place and that the controls are operating effectively. More details are provided in paragraph 2.5 and Appendix A of the attached report.
8. Internal Audit continues to deliver unplanned work, either in response to requests from Directors or contingency work identified by Internal Audit. This work is important as it helps to address weaknesses and potential errors and/or irregularities, and Internal Audit's support is highly regarded in these circumstances.
9. Considerable resources continue to be applied in working with Directors in the implementation of audit recommendations and further detail is set out in the following section.

## **Section 3: Progress on the implementation of audit recommendations**

10. There are now 4 overdue high risk level recommendations against the 2 reported last period (3 for Economy and Environment and 1 for Adults, Health and Wellbeing). Details of these are recorded at Appendix B.
11. The current number of audit recommendations outstanding overall is now 84 (37 reported last period) of which 30 (24 reported last period) have passed their original agreed implementation date. This is mainly due to the completion of 2 significant pieces of work, both resulting in a substantial number of recommendations being raised. Further details of these pieces of work are within this report at paragraphs 2.4 and 2.5. Further information on audit recommendations is set out in Section 3 of this report.

## **Section 4: Performance Information**

12. Performance on all of the service's six key performance indicators are above or around target.
13. The key issue is around the sufficiency of planned coverage for the 2019/20 year. The Head of Internal Audit considers the revised programme of work sufficient to be able to support his opinion on the risk, governance and control arrangements for 2019/20, alongside all

the other factors which contribute to this assessment. Further detail is set out in Section 4 to this report.

## RECOMMENDATIONS

14. The Audit Committee is asked:
- To note the changes to the original audit plan
  - To note the internal audit work completed in the period
  - To note progress made by officers in implementing previous audit recommendations
  - To note information relating to Internal Audit's performance in the period.

## WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

15. Effective Internal Audit arrangements add value to the Council in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough.

## BACKGROUND

16. This report provides the Audit Committee with information on the outcomes from internal audit work and allows the Committee to discharge its responsibility for monitoring Internal Audit activity.

## OPTIONS CONSIDERED

17. Not applicable - for information only

## REASONS FOR RECOMMENDED OPTION

18. Not applicable - for information only

## IMPACT ON THE COUNCIL'S KEY OUTCOMES

19. Internal Audit assesses how effectively the Council is managing risks that threaten the achievement of the Council's objectives. Any improvement in the management of the risks will have a positive impact thereby increasing the likelihood of the Council achieving its objectives. Internal Audit's work is, therefore, relevant to all priorities.

Outcomes	Implications
<p><b>Doncaster Working:</b> Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"><li>• Better access to good fulfilling work</li><li>• Doncaster businesses are supported to flourish</li></ul>	

<ul style="list-style-type: none"> <li>• Inward Investment</li> </ul>	
<p><b>Doncaster Living:</b> Our vision is for Doncaster’s people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> <li>• The town centres are the beating heart of Doncaster</li> <li>• More people can live in a good quality, affordable home</li> <li>• Healthy and Vibrant Communities through Physical Activity and Sport</li> <li>• Everyone takes responsibility for keeping Doncaster Clean</li> <li>• Building on our cultural, artistic and sporting heritage</li> </ul>	
<p><b>Doncaster Learning:</b> Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> <li>• Every child has life-changing learning experiences within and beyond school</li> <li>• Many more great teachers work in Doncaster Schools that are good or better</li> <li>• Learning in Doncaster prepares young people for the world of work</li> </ul>	
<p><b>Doncaster Caring:</b> Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> <li>• Children have the best start in life</li> <li>• Vulnerable families and individuals have support from someone they trust</li> <li>• Older people can live well and independently in their own homes.</li> </ul>	
<p><b>Connected Council:</b></p> <ul style="list-style-type: none"> <li>• A modern, efficient and flexible workforce</li> <li>• Modern, accessible customer interactions</li> <li>• Operating within our resources and delivering value for money</li> <li>• A co-ordinated, whole person, whole life focus on the needs and aspirations of residents</li> <li>• Building community resilience and self-reliance by connecting community assets and strengths</li> <li>• Working with our partners and residents to provide effective leadership and governance</li> </ul>	<p>Effective oversight through the Audit Committee adds value to the Council operations in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough</p> <p>The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.</p>

## **RISKS AND ASSUMPTIONS**

20. The implementation of internal audit recommendations is a response to identified risks and hence is an effective risk management action.

## **LEGAL IMPLICATIONS [SRF 15/01/20]**

21. There is a statutory obligation on the council to provide an adequate and effective internal audit of its accounts and supporting systems of internal control.

Legal advice can be provided on individual items on the work plan as required.

## **FINANCIAL IMPLICATIONS [ST 14/01/20]**

22. There are no specific financial implications associated with this report. Internal Audit's budget forms part of the monthly monitoring process and is not reporting any significant issues.

## **HUMAN RESOURCE IMPLICATIONS [KG 14/01/20]**

23. There are no specific human resource implications associated with this report.

## **TECHNOLOGY IMPLICATIONS [PW 15/01/20]**

24. There are no specific technology implications in relation to this report. However, any technology requirements to address audit recommendations (e.g. creating an online catalogue of stock items) would need to be considered by the Technology Governance Board (TGB).

## **EQUALITY IMPLICATIONS [PJ 14/01/20]**

25. We are aware of the Council's obligations under the Public Sector Equalities Duties and whilst there are no identified equal opportunity issues within this report; all of the reports covered by the document will have taken into account any relevant equality implications.

## **HEALTH IMPLICATIONS [RS 15/01/20]**

26. Good governance is important for healthy organisations and for healthy populations. Specific health implications should be addressed through individual audits and action plans.

## **CONSULTATION**

27. There is consultation with managers at the outset, throughout and at the conclusion of individual audits in order to ensure that the work undertaken and findings are relevant to the risks identified and are accurate. Regular meetings are held with Senior Management to ensure there is effective and relevant Internal Audit coverage provided.

## **BACKGROUND PAPERS**

28. United Kingdom Public Sector Internal Audit Standards, audit working files and management information, customer satisfaction responses.

## **GLOSSARY OF ACRONYMS AND ABBREVIATIONS**

None

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## **Appendices Attached**

Appendix 1 - Internal Audit Progress Report October to December 2019



**Doncaster  
Council**

**Appendix 1**

**Doncaster Council**

**Internal Audit Progress Report**

**October to December 2019**

## Section 1: Revisions to the Audit Plan

- 1.1. The 2019/20 Audit Plan was approved by the Audit Committee on 11<sup>th</sup> April 2019. As the audit year progresses, the plan is reviewed to take into account new and emerging risks and any responsive work arising. Additional work undertaken / added to the plan is resourced by the deletion or deferral of the assessed lowest risk current plan items. Significant amendments to the plan, this quarter, are set out below.
- 1.2. The following jobs have been added to the plan, or have increased in scope:
  - National Productivity Investment Fund Grant Determination (unplanned grant determination requested)
  - Core Financial Processes - Payroll Processing (additional time to deal with identified emerging problems)
- 1.3. The following jobs have been deleted from the plan or deferred to be undertaken / considered for inclusion in future years plans, or have been significantly reduced:
  - Major Projects Programme (deferred, for re consideration in 2020/21 Internal Audit Plan)
  - Continuing Health Care Payments (deferred, for re consideration in 2020/21 Internal Audit Plan)
  - Short Term Enablement Programmes Review
  - Core Financial Processes - General Financial Ledger (scope reduced as fixed asset module not yet ready to be audited)
  - Front Door Demand Management (project reduced, scope revised to review of implementation plan only)
  - Kirkby Avenue Primary School and Thorne King Edward Primary School - Financial Reviews (related testing results have mitigated the need for this review)
  - Stronger Families Evidence Systems - Transformation Review (final year of scheme, to be reassessed as part of 20/21 planning)
  - Building Control - Financial Administration Review (deferred, for re consideration in 2020/21 Internal Audit Plan)
  - Continuing Health Care Payments (deferred, for re consideration in 2020/21 Internal Audit Plan)
  - School Deficit Budgets (deferred, for re consideration in 2020/21 Internal Audit Plan)

## Section 2: Audit Work Undertaken During the Period

### Internal Audit Opinion

- 2.1 Internal Audit provides an opinion on the control environment for all systems, services or functions which are subject to planned audit review. The opinions given are taken into account when forming our overall annual opinion on the adequacy and satisfactory operation of the Council's governance, risk management and internal control arrangements at the end of the year.
- 2.2 The CIPFA Internal Audit Special Interest Group recently undertook a review of Internal Audit opinion and assurance levels as there were found to be varying practices across the sector. The group recommended adopting a 4 level assurance model and the wording supported it. Doncaster was already using a 4 level assurance model and the wording we used was very similar to that recommended. Accordingly the level and terminology has been adopted by us. It is hoped that all Internal Audit provided to public services will adopt the level and terminology as this then allows audit committee receiving reports from different providers to have a consistent reporting methodology. It also allows comparisons to be made across different reviews at different bodies

Definitions of the opinions adopted are:

- 'Substantial assurance' = "A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited."
- 'Reasonable assurance' = "There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited."
- 'Limited assurance' = "Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited."
- 'No assurance' = "Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is

inadequate to effectively manage risks to the achievement of objectives in the area audited.”

## Summary of Findings from Audit Reviews

2.3 Summary conclusions on all significant audit work completed October to December 2019, are set out in **Appendix A**.

### Audits providing ‘limited’ assurance opinions

2.4 No limited assurance opinions were given this quarter. Several high risk level recommendations were raised, however, in respect of the EXPECT Youth Grant. As this was a grant verification review for an external body, no opinion is given. It should be noted that expenditure in respect of this grant is not administered by Doncaster Council, but findings do raise issues regarding the adequacy of internal contract monitoring arrangements. These issues will be considered further in future audit planning.

### Responsive Audit Work and Investigations

2.5 In addition to our planned assurance work, we also investigate allegations of fraud, corruption or other irregularity and/or error, and respond to requests for assistance from services and functions in the Council. A summary of the significant pieces of work that have been completed or are ongoing is provided below:

Audit Area	Update
Review of Alarm Receiving Centre Practices	<p>The newly procured system is now in operation in a live environment and teething problems have been addressed. Benefits already seen cover:-</p> <ul style="list-style-type: none"> <li>• the introduction of a stock / equipment control system,</li> <li>• increased data protection and data accuracy,</li> <li>• better financial control to ensure that bills are raised on time and are accurate,</li> <li>• possible future efficiency savings</li> <li>• better management information.</li> </ul> <p>Some work continues addressing data quality, however Internal Audit involvement is now complete.</p>
Income Management Project Support	<p>Internal Audit are supporting the Financial Management team in developing service staff and their managers to improve income management principles and application – e.g. good income collection practices and reconciliation and accounting processes.</p>
Doncaster East Internal	<p>Support was provided to the Board in finalising a</p>

Audit Area	Update
Drainage Board (DEIDB)	<p>governance review of a major project. Independent consultants were engaged to support this review and their findings assessed by the Board.</p> <p>Ongoing support and advice is provided to the Portfolio Holder and Chair of Board regarding residual matters still to be resolved. Further documentation has been located and the independent consultants have been re-engaged to assess how this documentation help strengthen the original findings</p>
Data Matching - Supplier to Payroll Payments	<p>Monthly checks are completed and are proving very worthwhile in identifying anomalies that require investigating. For example, employees who are being paid through both Payroll and Accounts Payable which may be in breach of Inland Revenue regulations (IR35) or where the employee has not informed their manager of secondary employment.</p>
Trading Standards and Food and Animal Safety Review	<p>A full review of the workings of this service was undertaken at the request of senior / statutory officers after complaints have been received.</p> <p>The fieldwork of this review is now complete and 36 improvement actions were agreed.</p>
Primary School - Conference Stay Spending	<p>A Doncaster primary school incurred expenditure for an overnight stay in a nearby hotel. Advice and instruction was provided directly to this school and this advice has been passed onto all Doncaster grant maintained schools to ensure public funds are used appropriately.</p>
Big Picture Learning (Educational Establishment) Grant Verification Work	<p>Providing ongoing support and assistance working with Children's Commissioning to verify the agreed grant outcomes submitted by Big Picture Learning to the Council. This is to validate the funding that is eligible to be paid over to Big Picture Learning.</p>
Payroll System Implementation	<p>Internal Audit are involved in the meetings regarding the implementation of the new Rotherham Payroll / Human Resource System to support the project to meet its intended results.</p>

### Section 3: Implementation of Audit Recommendations

3.1 Following the completion of audit work, improvement plans are produced in consultation with service management containing details

of actions and dates agreed by management for their implementation. Final reports, incorporating agreed improvement plans, are then formally issued to the appropriate Director, Assistant Director and Head of Service.

- 3.2 Internal Audit subsequently seeks assurance that agreed actions arising from audit work have actually been implemented. This involves contacting the officer allocated to complete the action to obtain evidence that agreed actions have been implemented or, where they have not, that appropriate progress is being made. Where fundamental weaknesses in internal control arrangements have been identified, more detailed follow up work is undertaken.
- 3.3 Any recommendations that are not implemented in line with agreed timescales are reported as part of the Council's Quarterly Resource Management processes and consequently monitored through that process. Additionally, Assistant Directors are provided each month with details of all actions outstanding in their area and these are then reviewed with Internal Audit and the Director and their management teams each quarter. Overdue high risk level recommendations are reported routinely by Internal Audit to the Audit Committee.
- 3.4 There have been some relatively minor changes to the categorisation of risks in the Councils Risk Matrix. This has been used for recent Resource Management meetings and has now been incorporated into this report. The main impact is that now more findings will fall into a "High" risk assessment (previously "Major") but these latest changes are more consistent with the levels used prior to the October 2018 changes.
- 3.5 The number of actions currently awaiting implementation has increased significantly this period. In the main, this is due to the completion and reporting of the Expect Youth Grant Verification and Trading Standards audits both of which contained a substantial number of recommendations. This is not therefore considered to be a problem in terms of the governance and oversight of implementing agreed management actions, but is instead due to the two isolated reviews referred to above.

Further detail on this is set out below.

- 3.6 A summary of overdue high level recommendations is provided in **Appendix B**. It is worth noting that two of the Trading Standards high risk findings would have only been assessed as medium risk using the previous criteria. The number of both high and medium / lower level recommendations that are currently overdue for completion is distributed as follows:

Directorate	Number of high risk level recommendations overdue				Number of medium / lower risk level recommendations overdue			
	At 02/07/18	At 09/07/19	At 07/10/19	At 21/01/20	At 02/07/18	At 09/07/19	At 07/10/19	At 21/01/20
Adults, Health and Wellbeing (AHWb)	16	7	2	1	53	13	4	5
Economy & Environment (EE)	0	1	0	3	11	18	13	15
Corporate Resources (CR)	0	0	0	0	22	5	5	6
Learning & Opportunities (Children & Young People) (LOCYP)	0	0	0	0	10	2	0	0
Council Wide	0	0	0	0	2	0	0	0
<b>TOTAL</b>	<b>16</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>98</b>	<b>38</b>	<b>22</b>	<b>26</b>

3.7 The majority of the overdue recommendations listed above are in respect of the audits listed below: Whilst the table does indicate a slight increase this period, the Head of Internal Audit is satisfied that there is no current underlying problem in this area. All arrangements set out for the management of Internal Audit recommendations work well, including when the Chair of the Audit Committee brought his concerns to the attention of the Chief Executive in August 2019. To put the current stable position into context, the numbers of overdue actions from July 2018 have been set out above

Deprivation of Liberties Safeguards (Adults, Health and Wellbeing) – 5 actions remain outstanding in total, of which 1 is an overdue high risk level recommendation with 2 medium and 2 low level recommendations also overdue

2 high risk level and 2 medium risk recommendations have been implemented this quarter. Further progress has been made on implementing the remaining actions.

North Bridge Stores (Economy and Environment) – 5 actions are outstanding, of which 3 are overdue medium risk level and 2 are low level recommendations

A further 6 of the original 26 actions have been fully implemented this quarter. All of the outstanding actions are in various states of progression and support continues to be given to the Stores Supervisor by Internal Audit in order to bring these to a satisfactory conclusion.

Outstanding actions are:

Procedures for the Inventory Management system – Minor amendments are still required.

Procedures for the non system stores operations - The procedures have been documented in many areas. These are being checked by staff on the ground, who will ensure that all non-system procedures are covered and are accurate.

Stock labelling - The team are continuing to label the stores stock and ensure that the inventory management system reflects the locations for the stock.

Faulty returns – A revised returns / faulty returns process has been implemented. This action will not be closed down until Internal Audit has verified that it operates effectively and this will require some transactions going through the process.

Photographs of stock items – An application to create an online catalogue of stock items is currently being considered.

Additionally, further potential improvement areas are currently being examined by Internal Audit. This work will be reported upon in subsequent Progress Reports.

#### Trading Standards (Economy and Environment)

Actions only became overdue on 31/12/2019. There are currently 34 actions awaiting implementation, of which 2 are overdue high risk level recommendations and 7 are overdue medium risk level recommendations.

#### Expect Youth Grant Verification (Learning and Opportunities)

There are currently 12 actions awaiting implementation. None of these are overdue.

- 3.8 The number of high risk level recommendations overdue has increased this period from 2 to 4. The number of outstanding medium / low level recommendations has also increased slightly. Internal Audit will continue to rigorously pursue their implementation with senior management.
- 3.9 The number of audit recommendations currently awaiting implementation is 84 (37 reported last period) of which 30 (24 reported last period) have passed their original agreed implementation date. The above noted Deprivation of Liberties Safeguards, North Bridge Stores, Trading Standards, and Expect Youth Grant audits account for over three quarters of the recommendations currently awaiting implementation.
- 3.10 The spread of recommendations still awaiting implementation is shown below:

Directorate	Number of rec's at 01/04/2019	Number rec's at 21/01/2020
Adults, Health and Wellbeing	37	9
Economy & Environment	17	44
Corporate Resources	7	16
Learning & Opportunities (Children & Young People)	8	15
<b>TOTAL</b>	<b>69</b>	<b>84</b>

## Section 4: Internal Audit Performance

### Performance Indicators

4.1 The Audit Committee has previously agreed the key performance indicators that should be reported to it relating to the performance of the Internal Audit service. The indicators are shown below along with actual performance for the 2019/20 Internal Audit Plan:

Performance Indicator	Target	April to December 2019	Variance (positive is good)
Percentage of planned audit work completed	68%	67%	-1%
Draft reports issued within 15 days of field work being completed	90%	97%	+7%
Final reports issued within 5 days of customer response	90%	100%	+10%
% of critical or major recommendations agreed	100%	100%	0%
Percentage of Customer Satisfaction Surveys rated Satisfactory or above	90%	100%	+10%
Percentage of jobs completed within 110% of budget	90%	88%	-2%

4.2 Results relating to major recommendations and customer satisfaction remain very positive, with 100% of critical or major recommendations agreed and 100% of Customer Satisfaction Surveys rated Satisfactory or above.

4.3 Performance in Issuing draft reports within 15 days of fieldwork completion and issuing final reports within 5 days of client feedback also remains strong and above target.

- 4.4 The percentage of jobs completed within 110% of the time allocated remains very slightly below target.
- 4.5 The percentage of planned audit work completed at 67% is slightly below target. As can be seen from Section 1 of this report, there have been substantial revisions put though the plan, as is well-established best practice. The number of deferred / cancelled projects reflect the reduced resources available to the team due to a voluntary redundancy authorised in November 2019 and maternity leave and additional time required to complete other reviews. Some additional support is being provided from Financial Management. This is not as serious a position the team were in during 2017 when agency staff support was required to deal with extensive demands on the service. Resources available in the team will be reviewed alongside the risk assessment and audit planning for the 2020/21 financial year to establish if the team can continue to operate at these level of resources..
- 4.6 The Head of Internal Audit considers the revised programme of work sufficient to be able to support his opinion on the risk, governance and control arrangements for 2019/20, alongside all the other factors which contribute to this assessment. This includes for example, the number and progression of Annual Governance Statement issues, implementation of Internal Audit recommendations, known incidents of fraud and irregularity and Internal Audit risk assessment / assurance mapping etc.

## Planned Audit Work Completed in Period / Not Previously Reported

## APPENDIX A

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
<b>LEARNING AND OPPORTUNITIES:CHILDREN &amp; YOUNG PEOPLE</b>				
EXPECT Youth Grant Verification	Validate EXPECT Youth's grant expenditure in order to ensure the awarded grant monies is spent in line with the relevant grant conditions and there is no risk of clawback or double funding occurring.	November 2019	None given as verification of external party grant expenditure.	<p>EXPECT Youth need to tighten up on their internal arrangements especially with regards to producing detailed project plans to Providers that fully ensure they include full financial information, programme deliverables, outcomes to be monitored, post project outcome appraisals to be undertaken etc. Budget monitoring arrangements need to be strengthened to ensure that profiled expenditure is spent as intended.</p> <p>Learning and Opportunities also need to ensure robust contract monitoring arrangements are in place with EXPECT Youth for the remaining duration of the grant funding. Full verification of the financial information is essential. Changes to Programmes and funding should be clearly identified by both parties and recorded in order to ensure that the profiled grant money is spent as</p>

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
				planned and outcomes delivered. This is to ensure that the grant money is spent as per the agreed profiled budget and the outcomes delivered are as intended.
<b>CORPORATE RESOURCES</b>				
Housing Benefits – High Level Audit Assessment 19/20	This high level assessment aims to establish if there have been any fundamental changes to the housing benefits control environment since the last audit review, in order to decide whether the previously given substantial audit opinion still stands.	14/01/20	Substantial Assurance	None
<b>ECONOMY AND ENVIRONMENT</b>				
Bus Service Operators Grant (December Claim)	Confirm expenditure and that it is in keeping with the conditions of the grant. Sign off the grant statement as true and fair as stipulated by the grant.	20/11/19	Not Applicable – Grant Claim	Grant signed, no issues raised.
Professional Building Maintenance (PBM)	A full review of the operations of the PBM function including financial and costing elements aimed at ensuring that operational processes are efficient and that financial recording / reporting is accurate.	03/12/19	Reasonable Assurance	There is currently a lack of service performance indicators in place within PBM e.g. number of orders complete within target days, % of orders billed with X days after works completion etc.  A significant amount of administrative

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
				time is taken daily by staff having to effectively 'search' for jobs which are at an appropriate stage for billing or moving jobs through the costing process i.e. revisiting jobs previously put in query status. This part of the costing / billing process would not be required if further information was shown on the SICLOPS call monitor screen, or appropriate reporting was in place
Car Park Income – Transaction Processing	This review aims to ensure that proper financial transactional processing is being undertaken and that there is compliance to the Financial Procedure Rules and the Corporate Procedure Rules.	25/10/19	Reasonable Assurance	No reconciliations of income collected to source documentation or amounts banked are undertaken.
MOT Test Centre – Transaction Processing	This review aims to ensure that proper financial transactional processing is being undertaken and that there is compliance to the Financial Procedure Rules and the Corporate Procedure Rules.	21/10/19	Substantial Assurance	None
National Productivity Investment Fund Specific Grant	Confirm expenditure and that it is in keeping with the conditions of the grant. Sign off the grant statement as true and fair as stipulated by the grant	31/10/19	Not Applicable – Grant verification only	Grant signed, no issues raised.

Audit Area	Assurance Objective	Final Report to Mgmt.	Overall Audit Opinion	Summary of Significant Issues
<b>ADULTS AND COMMUNITIES</b>				
Troubled Families Grant (August to November)	Confirm expenditure and that it is in keeping with the conditions of the grant allowing Doncaster Council sign off.	n/a	Not Applicable – Grant Claim verification	Grant signed, no issues raised.
Contracts and Commissioning Team Review - Adults	Review the governance arrangements and processes in place within the Contracts and Commissioning Team for Adults and Communities. This is to ensure that there are sound arrangements for both the governance and management of the Contract and Commissioning function and associated commissioning arrangements.	20/12/19	Substantial Assurance	None
Commissioned Care at Home – Brokering and Payment Processes	Examination of the contract monitoring arrangements for the commissioned care at home contract (Ccash) to ensure it is properly managed, including an examination of the arrangements to broker the care and the payment processes for the agreed home care packages.	08/11/19	Substantial Assurance	None

## Overdue Major Recommendations

## APPENDIX B

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
<b>ADULTS AND COMMUNITIES</b>						
Deprivation of Liberties Standards (DOLS)	The DoLS team have not determined a series of specific exception reports that they require to provide management information on the processes carried out by the team. These would help inform them of any part of the process taking longer than expected, any cases stuck at particular stages, parts of the process not being completed or data quality errors that require correction.	Management information is not available to enable performance monitoring ensuring key targets are met.  Data quality and processes issues cannot be detected and corrected.	The DoLS team will determine what their exception reporting requirements are and arrange for the Strategy and Performance Team to develop the appropriate reports.	30/06/18	30/04/19	<b>COMPLETE</b>
Deprivation of Liberties Standards (DOLS)	The DoLS team have not determined a series of specific exception reports that they require to	Management information is not available to enable performance	The DoLS team will subsequently monitor the reports.	31/08/18	28/02/20	The reports are now being produced so management will be able to utilise this information to ensure key targets are met.

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	provide management information on the processes carried out by the team. These would help inform them of any part of the process taking longer than expected, any cases stuck at particular stages, parts of the process not being completed or data quality errors that require correction.	<p>monitoring ensuring key targets are met.</p> <p>Data quality and processes issues cannot be detected and corrected.</p>				
<b>ECONOMY AND ENVIRONMENT</b>						
<p>Trading Standards and Food and Animal Safety</p> <p>RE Team Structure</p>	<p>The Food and Animal Health team consists of 11 staff (2 vacant posts currently) all directly reporting to the Food and Animal Health Manager.</p> <p>The Trading Standards team consists of 22 staff all directly reporting to the Trading</p>	<p>Appropriate spans of control do not exist therefore the Managers are unable to support all staff adequately.</p> <p>The quality of work cannot be effectively</p>	<p>The Food and Animal Health and Trading Standards team structures will be reviewed to ensure appropriate spans of control exist to ensure Managers are able to fully support the staff within the teams.</p>	31/12/19		<p>The team structure in Trading Standards and Licencing has been drafted and spans of control have been reduced. This is currently a draft proposal.</p> <p>For Food and Animal Health, this review is underway and addresses the spans of control and layers. HR have also been consulted. Union consultation will be required.</p>

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>Standards Manager.</p> <p>These structures do not follow the HR Structure Review Policy and Procedure in terms of spans of control and are considered to be excessive.</p>	<p>reviewed with such minimal levels of supervisory time.</p>				
<p>Trading Standards and Food and Animal Safety</p> <p>Regulators code and Food Law Enforcement Policy</p>	<p>All authorities that engage in regulation and enforcement activities are required to publish their own regulators code that sets out how they will work and communicate with those that they regulate. A draft regulators code was written for all of regulation and enforcement but has never been approved by full council, nor has it been published on the Council's</p>	<p>Staff may be working to differing rules / breaching rules as they are not clear on the rules in place.</p> <p>Non-compliance with Food Law Code of Practice.</p>	<p>The draft regulators code written for all of Regulation and Enforcement and the Council Environmental Protection draft enforcement policy should be reviewed and amended as necessary. Once a decision regarding combining the documents has been made, the document(s) will be approved as necessary and published.</p>	<p>01/01/20</p>		<p>A status update is currently being sought.</p>

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>website as required.</p> <p>In addition, a food law enforcement policy is required by the Food Law Code of Practice and should be made available to the public.</p> <p>There is also a Council Environmental Protection draft enforcement policy, which is not finalised. The previous enforcement policy was dated May 2013.</p> <p>A South Yorkshire Food Safety Law Enforcement Protocol was produced in 2012 which was agreed between all food leads, however this was never sent to members for approval at Doncaster.</p>					

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
Trading Standards and Food and Animal Safety  Warrant Cards	The warrant cards have not been updated as required to incorporate legislation changes. These were originally delayed due to the impact of Brexit. In the event of a big operation being carried out, out of date warrant cards could jeopardise the outcome.	Non compliance with legislation.	Warrant cards will be updated as soon as possible in line with legislation. These will be regularly reviewed as legislation changes come into effect.	31/12/19		A status update is currently being sought.