



Audit Committee Report

REPORT OF	Senior Finance Manager (Internal Audit)	DATE 12 th November 2015
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SUBJECT	Summary of Internal Audit Output for the 2014/15 financial year as requested by Audit Committee Members
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SUMMARY	The attached is a list of all the audit reports in 2014/15. The report is split by opinion and details the audit title only. It also includes the work undertaken where an audit opinion is not required.
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RECOMMENDATIONS	To note the contents of the Report
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FINANCIAL IMPLICATIONS CLEARED BY	No K Inman	PARAGRAPHS
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BACKGROUND PAPERS

CONTACT POINT FOR ACCESS	Kayleigh Inman	TEL NO. 273 4435
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**CATEGORY OF
REPORT**

Open

Statutory and Council Policy Checklist

Financial implications
YES /NO Cleared by: K Inman
Legal implications
YES /NO
Equality of Opportunity implications
YES /NO
Tackling Health Inequalities implications
YES /NO
Human rights implications
YES /NO
Environmental and Sustainability implications
YES /NO
Economic impact
YES /NO
Community safety implications
YES /NO
Human resources implications
YES /NO
Property implications
YES /NO
Area(s) affected
Relevant Scrutiny Committee if decision called in
Not applicable
Is the item a matter which is reserved for approval by the City Council? YES/NO
Press release
YES /NO

Report of the Senior Finance Manager
12 November 2015

Audit Committee – All Output with the Opinion for 2014/15

The purpose of this report is to detail the output issued by Internal Audit for the above period. This was requested by Audit Committee members following presentation of the Senior Finance Managers' annual report in September 2015.

The report is split into the opinions and lists the title of each review only.

High Opinion

The risk of the activity not achieving its objectives is **high**.
Internal Audit's overall opinion is that controls to manage the operational risks are not present or ineffective.

Markets Service (Place)
Blue Badge assessment process (Resources)
External Funding (Resources)
Statutory Responsibilities Health Check (Corporate)
Transitions (Communities and CYPF)
Outcome Planning (CYPF, Resources, Place, Communities)

Medium – High Opinion

The risk of the activity not achieving its objectives is **medium - high**.
Internal Audit's overall opinion is that controls to manage the operational risks are inadequate or operating poorly.

Customer Services – City Wide Alarms (Resources)
Information Governance (Information Strategy) (Resources)
Information Governance (Data Security) (Resources)
Financial Sign-off: corporate decisions with financial implications (Resources)
Fair Processing Notification (Resources)
Treasury Management (Resources)
Handling of Serious Incidents (Communities)
Care Contributions, Payments in Dispute (Communities)
Cash Handling (Communities)
Libraries Governance (Communities)
Choice Based Lettings system (Communities)
Quality of Market (Communities)
Use of Dedicated School Grant (CYPF)
Schools Critical Incident Planning (CYPF)
School Improvement Planning (CYPF)
Schools Business Continuity Planning (CYPF)
Cash Handling (CYPF)
Cash Handling Schools (CYPF)

City Deal – Skills (CYPF)
Thornbridge Centre (CYPF)
Cash Handling (Place)
Section 106 Planning Income (Place)
Employee Expenses, pro-active review (Corporate)
Mobile Phone Billing, pro-active review (Corporate)
Payroll (MFS)
Quality System Reviews (Internal)
Business Planning (CYPF, Resources, Place, Communities) – 4 reports
Business Setting and Implementation (CYPF, Resources, Place, Communities) – 4 reports

Medium – Low Opinion

The risk of the activity not achieving its objectives is **medium - low**.
Internal Audit's overall opinion is that the controls to manage the operational risks are mostly in place but there are some weaknesses in their operation.

Grant Aid Funding (Communities)
Right to Buy (Communities)
Estate Management (Communities)
Choice Based Lettings (Communities)
Care Contract Management (Communities)
Local Assistance Scheme Governance (Communities)
HRA – Self Financing Arrangements (Communities)
Coasted Commissioning Plans (Communities)
AGS Data Checks (Corporate)
AGS Statement Production (Corporate)
Slovakian-Roma Families – New Arrivals (Corporate)
MFS Financial Controls (Resources)
Geographical Information Systems (Resources)
OEO New replacement My Buy (Resources)
Bank Account Reconciliations (Resources)
Public Sector Network (Resources)
Review of Processes for identifying and categorising cost savings on non-contracted amounts (Resources)
Magnolia (Resources)
Housing Tenancy Fraud Strategy (Resources)
OEO General Ledger Reconciliation (Resources)
Commercial Services, Business Partner Interaction (Resources)
Remote Working (Resources)
Directors Assurance (CYPF, Resources, Place, Communities 4 reports)
NNDR (MFS)
P2P (MFS)
Housing Benefits (MFS)
Council Tax (MFS)
In Year Admissions (CYPF)
Alternative Provision (CYPF)
Traded Services (CYPF)
Cycling Tour De France – Grand Depart (Place)

Low Opinion

The risk of the activity not achieving its objectives is **low**.
Internal Audit's overall opinion is that controls to manage the operational risks are in place and operating effectively.

Declaration of pecuniary interests in Schools (CYPF)
Integrated Sexual Health Service (CYPF)
Public Health Service - contracts (Corporate)
Cash Handling – Registry (Resources)

In addition members requested a breakdown of the 2014/15 planned audits that were deferred as part of the September 2014 mid-year review, and a summary of the additional pieces of work that were added to the 2014/15 plan. This is produced below:

20 Planned audits that were deferred:

- Communities – Recovery Plan Progress
- Governance – ex Sheffield Homes follow-up
- Programme and Projects – Place Programme Management
- Programme and Projects – Resources Programme Management
- Partnerships and Contracts – Capita
- Partnerships and Contracts - Veolia
- Risk Management – Quality of Risk Mitigation follow up
- Grant – step up to Social Work (CYPF)
- Pupil Referral Unit
- Kier Asset Partnership Services (Kier KAPS) Payment mechanism
- Facilities Management
- HR – Service compliance with council Policies and procedures
- Commercial Services Review
- Review of Petty Cash Controls
- Housing Benefits – Universal Credit
- ICT – Disaster Recovery Arrangements
- VAT
- Corporate Asset Register
- Continuing Health Care – recharging mechanism
- Costed Commissioning Plans

29 additional activities added to the plan were:

- LD Client Management
- Rogue Landlord grant sign off
- Partnerships and Contracts – SYPIC
- Partnerships and Contracts – Amey
- Successful Families – phase 2
- Thornbridge centre
- Cash Handling in Schools
- School Attendance Multi Agency Support Teams (MAST) follow-up
- Sheffield Futures Contract Monitoring follow-up
- Adoption Services follow-up

- Homes and Communities Agency (HCA) Compliance Audit
- Integrated Waste Management Contract follow-up
- VAT Group
- Car Parking Investigation
- Fair Processing Notifications
- Protecting the Public Purse co-ordination and submission
- Counter-fraud funding bid
- Anti-Money Laundering Policy review and refresh
- Blue badge assessment process – pro-active review
- Car Parking supplementary follow up
- Quality Assurance Review
- Sheffield Housing Repairs and Maintenance – TUPE Arrangements
- Home Care Strategy follow-up
- SWAN Housing Project follow-up
- Accounts Production - employee year end - benefits accrual disclosure note
- Galileo refresh training
- Work Experience Mentoring
- SFM Annual Report
- Audit Committee High Opinion Tracker