

APPENDIX 3 – FOLLOW UP OUTCOMES

2018-19 Internal Audit Interim Report Audit Committee – 31st January 2019

Introduction This appendix gives details of the results of follow up of recommendations. It provides Members with an indication of the level of implementation of audit recommendations by management. This demonstrates how well the initial audit delivered a value adding output as well as how successful management have been in mitigating the identified risk exposure.

1.1 CORPORATE / CROSS CUTTING

Number	Audit title	Indicative scope	Audit status and assurance rating 2017-18	2018-19 Follow Up Outcomes
FWU18_2	IR35	Review of the impact of the new IR35 regulation. To include tax and service delivery risks to the Council.	Completed. Limited assurance.	Follow up in progress. Anticipated completion date - January 2019.
FWU18_3	Income Generation	Cross Council review of Income Generation strategies.	Completed. Management letter issued.	N/A – no recommendations were raised in the original review.
FWU18_4	Contract Management	To assess organisational oversight of third party delivery.	Completed. Limited assurance.	Follow up scheduled for Q1 2019-20
FWU18_6	General Data Protection Regulation	Ongoing monitoring of council's preparation for the implementation of GDPR	Completed. Management letter issued.	Follow up scheduled for Q1 2019-20

Number	Audit title	Indicative scope	Audit status and assurance rating 2017-18	2018-19 Follow Up Outcomes
FWU18_33	Gift & Hospitality and Declarations of Interest	Review the control processes in place to maintain and monitor the receipt of gifts and hospitality and declarations of interest for officers and members	Completed. Separate reports were issued for Employees and Members. Employees: Limited assurance. Members: A separate management letter was issued.	Follow up scheduled for Q1 2019-20

1.2 RESOURCES

Ref	Audit title	Indicative scope	Audit status and assurance rating 2017-18	Follow Up Outcomes
FWU18_8	Purchase cards	Review of key controls in place surrounding Purchase cards and the arrangements for monitoring transactions.	Completed. Limited assurance.	Follow up scheduled for Q1 2019-20
FWU18_9	Continuous Auditing/Key Financial Systems	Key controls review focussed on five key financial systems; Council Tax and NNDR, Parking, Treasury	Completed. Limited assurance for two systems.	Follow up to be undertaken as part of 2018-19 CAM work. Scheduled for early Q4.

Ref	Audit title	Indicative scope	Audit status and assurance rating 2017-18	Follow Up Outcomes
		Management, Cash Management, and Accounts Payable.		

1.3 CHILDREN'S SERVICES

Ref	Audit title	Indicative scope	Audit status and assurance rating 2017-18	Follow Up Outcomes
FWU18_11	SEN Transport	Cross cutting review with E&R, to review the impact of increasing costs and demographic issues on service delivery as well as arrangements for ensuring ongoing viability.	Completed. Management letter issued.	Follow up scheduled for Q1 2019-20
CS17_4	Foster Care Payments	Extended follow up of 2016/17 audit; to include adoption and guardianship payments.	Completed. Limited assurance rating.	Initial follow-up undertaken which revealed some progress towards implementing the recommendations. Further follow up scheduled for Q1 2019-20.
FWU18_16	Arts and Media School Islington	Internal audits of schools on a cyclical basis.	Completed. No assurance.	Follow up in progress. Anticipated completion date January 2019.
FWU18_15	Hargrave Park Primary School	Internal audits of schools on a cyclical basis.	Completed. Limited assurance.	Follow up in progress. Anticipated completion date January 2019.

Ref	Audit title	Indicative scope	Audit status and assurance rating 2017-18	Follow Up Outcomes
FWU18_17	Drayton Park Primary School	Internal audits of schools on a cyclical basis.	Completed. Moderate assurance.	Follow up scheduled for Q1 2019-20
FU18_14	St Jude and St Paul's Primary School	Internal audits of schools on a cyclical basis.	Completed. Limited assurance.	Follow up scheduled for Q1 2019-20

1.4 ENVIRONMENT AND REGENERATION

Ref	Audit title	Indicative scope	Audit status and assurance rating 2017-18	Follow Up Outcomes
FU18_21	Cottage Road Depot	To review procurement and contract management processes to ensure practices are in line with Council policies. To include an assessment of the oversight of practices.	Completed. Limited assurance.	Follow up in progress. Anticipated completion date January 2019.

1.5 HOUSING AND ADULTS SOCIAL SERVICES

Ref	Audit title	Audit Indicative Scope	Audit status and assurance rating 2017-18	Follow Up Outcomes
FWU18_24	VCS Organisation – One True Voice	Review of activities undertaken by Third Sector Organisation in the borough.	Completed. Management letter issued.	Follow-up not required. Control/risk advice provided to the voluntary sector organisation via management letter.
FWU18_26	Hornsey Lane TMO	Key controls review.	Completed. No assurance.	Follow up scheduled for Q4 2018-19.
FWU18_29	Stafford Cripps TMO	Key controls review.	Completed. Limited assurance.	Follow up scheduled for Q4 2018-19.
FWU18_27	Charteris TMO	Key controls review.	Completed. No assurance.	Completed. A good level of implementation of recommendations was noted.
FWU18_28	Half Moon TMO	Key controls review.	In draft report stage, awaiting finalisation of management responses.	Follow up scheduled for Q1 2019-20

APPENDIX ENDS