

## Appendix A

### Shared Audit and Investigation Service Wokingham Borough Council Performance Report 2016/17 to 31 December 2016 Audit Committee 8 February 2017

#### 2016/17 Progress Report (to 31 December 2016)

#### **1. Introduction**

1.1 This report summarises the work of Internal Audit and Investigation to 31 December 2016.

#### **2. Internal Audit**

##### Performance against Audit Plan to 31 December 2016

- 2.1 Appendix A(I) presents progress made against the 2016/17 Internal Audit Plan to 31 December 2016. Progress on the Audit Plan was affected due to a number of audits that have been deferred to later in the year at the request of management. We are actively managing and realigning the Audit Plan to take account of developments regarding the 21<sup>st</sup> Century Council initiative to ensure that our audit work is focussed on assisting the organisation to achieve its objectives and to add value.
- 2.2 There were 7 audits carried forward from 2015/16 with 6 at final report stage and 1 at draft report stage. For 2016/17 audits, 11 are at final report stage, 8 are at draft report stage, 8 are work in progress including 5 consultancy reviews and there have been 5 grants certified.

##### Third and Fourth Audit Category Opinion Reviews

- 2.3 There are no 2016/17 audit reviews receiving the third audit opinion category "Range of risk mitigation controls is incomplete and risks are not effectively mitigated" or the fourth audit opinion category "There is no effective risk management process in place" that have been completed to Final Report stage during quarter 3.
- 2.4 Since April 2016, management have been given the opportunity to implement agreed countermeasures within one month of the issue of the draft report that could result in a change to the overall audit opinion awarded at final report stage. There have been no audits at Final Report Stage in 2016/17 where there has been a change in overall audit opinion awarded.
- 2.5 Contingency days to the end of December 2016 have been spent on consultancy work requested by management.

##### Other audit work

- 2.6 There have been four requests from management for advice on demand covering the following; Housing Benefit Cancelled Cheque, Public Health Funding, Receipts for Membership of SHINE (Older Adults Physical Activity Programme) and 21<sup>st</sup> Century Council Programme.

### **3. Investigations**

- 3.1 The Investigations Team has undertaken a range of reactive investigations and a number of proactive investigations, the results and status of which are shown at Appendix A(II).
- 3.2 In addition, there have been two Monitoring Officer investigations and one disciplinary case where the employee resigned before the case hearing took place.

#### **Other areas**

- 3.3 A proactive exercise on the New Homes Bonus work has taken place that identified 64 properties recorded as empty that have come back in to use. This figure will be included in the New Homes Bonus Grant formula calculation that nets off the difference between those properties recorded as becoming empty in the appropriate period (Oct to Oct) and those that are recorded as empty that have come back in to use.