

Shared Audit and Investigation Service
Wokingham Borough Council Performance Report
2017/18 to 30 September 2017
Audit Committee 4th December 2017

2017/18 Quarterly Progress Report (to 30 September 2017)

1. Introduction

1.1 This report summarises the work of the Shared Audit and Investigation Service to 30 September 2017.

2. Internal Audit

Performance against Audit Plan to 30 September 2017

2.1 Appendix A(I) presents progress made against the revised 2017/18 Internal Audit and Investigation Plan, approved at the meeting of this Committee on 8th February 2017. Progress is reported as at the 30th September 2017 and the Audit and Investigation Plan is being managed to take account of developments regarding the 21st 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 As at 30 September 2017 there were 10 audits carried forward from 2016/17, 9 have been completed to final report stage in the first part of the year and 1 was at draft report stage but it has subsequently been finalised after the reporting period. For 2017/18 audits, 1 is at final report stage, 1 is at draft report stage and there are 2 grant certifications.

Third Category Audit Opinion Reviews

2.3 There are no new completed audits that have received the 3rd or 4th category of audit opinion during quarter 2.

2.4 Where concerns are classified as being Very High or High that have been tolerated by management, these are highlighted to the Audit Committee. There have been no cases of Very High or High concerns being tolerated by management.

2.5 Contingency days to date have been spent on consultancy work requested by management in the following areas, which are supported by a summary of the findings:

Centralised Transport Unit

This was undertaken as a consultancy review at the request of the Interim Director of Environment. The review examined the provision of the adults' community transport service.

Children’s Disabilities Direct Payments and Personal Budgets

This Consultancy review was undertaken at the request of the Director of People Services. A management action plan is in place to address areas which improvements have been identified.

3. Corporate Investigations

- 3.1 The revised 2017/18 Audit and Investigations Plan, following the 21 Century Council restructure, resulted in reduced coverage of this work compared with previous years.
- 3.2 The Investigations Team performance up to the end of September 2017 covers the recovery of 3 houses totaling a value of £54,000 of notional savings which are the value placed on the fraud by the “Fighting Fraud and Corruption Locally” publication issued by the CIPFA Counter Fraud Centre and “Protecting the Public Purse”.
- 3.3 Work has been undertaken during the quarter to investigate Council Tax Reduction Scheme referrals. In addition, Table 1 gives a summary of other investigations requested to be undertaken by the Shared Audit and Investigation Service during the period.

Table 1

Investigation Type	Outcome
1 Serious Grievance	No case to answer
1 Fact Finding Investigation (Planning)	No case to answer
1 School Investigation (Review of decision)	No case to answer – supported by Ombudsman report
1 Whistleblow Allegation	No case to answer

Regulation of Investigatory Powers Act

- 3.4 On 17th January 2017 the council received an Office of Surveillance Commissioner’s inspection of the arrangements made by the council to secure compliance with the statutory provisions which govern the use of covert surveillance. Two recommendations were made within the report which are being acted upon. These included updating the council’s policy and procedures and arranging refresher training for appropriate officers across the council. Both recommendations will be completed by the end of December 2017.
- 3.5 No new investigations have been undertaken during 2017/18 that has required Regulation of Investigatory Powers Act surveillance approval to be requested. An Office of Surveillance Commissioners Inspection took place during the year.