



# Wrexham Internal Audit Services

## Summary Report – April to August 2017

<b>Client:</b>	Audit Committee
<b>Copies to:</b>	Senior Management Team (abridged version)
<b>Issue Date:</b>	September 2017
<b>Audit Reference:</b>	2017-603[a]
<b>Issue Version:</b>	Final
<b>Status:</b>	Released for Audit Committee
<b>Author:</b>	Paul Tharme / Mike Sheehan / Dave Stewart

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**Wrexham Internal Audit Services  
Summary Report – April to August 2017**

**1. Introduction**

- 1.1 This report is produced in accordance with the Council's Financial Procedure Rules and Wrexham Internal Audit Service's (WIAS) Audit Charter 2017/18. It enables WIAS to comply with the United Kingdom Public Sector Internal Audit Standards (the Standards).
- 1.2 It accounts to Members in a broad way for the use of Internal Audit resources and keeps interested parties informed of the nature of audit work, the level of management response to recommendations and the Service Manager - Audit and Technical Manager's opinion on the control environment and its effectiveness in achieving each service or establishment's objectives.

**2. Internal Audit Work – April 2017 to August 2017**

- 2.1 Audits completed between April and August 2017 were as follows:

Table 1 – Summary of Completed Audits

Level of Assurance	Planned Audits	Unplanned Work		
		Audits	Special Investigations	Follow-ups
Red	0	0	0	0
Red Amber (Appendix A2)	1	1	0	0
Green / Green Amber (Appendix A3)	9	2	0	2
N/A (2017-901)	-	-	1	-
<b>Total Audits</b>	<b>10</b>	<b>3</b>	<b>1</b>	<b>2</b>
	<b>62.5%</b>	<b>37.5%</b>		
	<b>16</b>			
<b>Recommendations accepted</b>	<b>100%</b>			

- 2.2 Each audit report contains an Action Plan which includes the recommendations made during the audit. Heads of Department must complete and return them to Internal Audit within four weeks of the report being issued.

**3. Internal Audit Plan 2017-18 – Status Update**

- 3.1 The current position in respect of the 2017/18 Audit Plan is summarised in Table 2 below. Appendix A4 provides a full breakdown by audit.

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Table 2 – Audit Plan 2017/18 – Current Position

Status	Planned	Unplanned			Totals
	Audits	Audits	Special Investigations	Follow ups	
Complete	10 (18%)	3 (100%)	1 (100%)	2 (40%)	16 (25%)
In progress	10 (18%)	0 (0%)	0 (0%)	2 (20%)	12 (18%)
Not yet started	35 (63%)	0 (0%)	0 (0%)	1 (40%)	36 (55%)
Cancelled	1 (1%)	0 (0%)	0 (0%)	0 (0%)	1 (2%)
Deferred	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
<b>Total</b>	<b>56 (100%)</b>	<b>3 (100%)</b>	<b>1 (100%)</b>	<b>5 (100%)</b>	<b>65 (100%)</b>

- 3.2 The contingency built into the Plan should be sufficient to allow the Plan to be completed but any delays or unforeseen additional unplanned work may have an impact on the Service's ability to complete the Plan.
- 3.3 The Annual Report to the Audit Committee in June 2018 will provide a full analysis of the audits in the 2017/18 Audit Plan.
- 3.4 Of the recommendations made so far 66% of the high priority recommendations and approximately 60% of the medium priority recommendations relate to non-compliance with the Council's policies and procedures.

#### **4. NEW AUDITS WITH RED AMBER ASSURANCE**

- 4.1 The following new audits were given Red or Red Amber level of assurance:
- 2017/030 Occupational Road Risk Policy<sup>1</sup>
  - 2017/301 Inventories and Stock
- 4.2 The Executive Summaries from these audit reports are included in Appendix A2.

#### **5. STATUS OF FOLLOW-UP AUDITS**

- 5.1 The status of all follow-up audits relating to outstanding high priority recommendations is shown in Appendix A5. The two follow-up audits completed during the period reported that the relevant high priority recommendations had been implemented satisfactorily.

<sup>1</sup> Controls relating to staff and volunteers driving on behalf of the Council

## **6. COUNTER-FRAUD WORK**

- 6.1 In common with many other organisations, the Council is at increasing risk of fraud and must ensure that effective controls are in place to minimise this risk.
- 6.2 There have been 12 allegations of fraud or theft, including frauds against the Council by third parties, reported to Internal Audit during 2017/18. Of the allegations:
- a) Four have been closed with non-compliance proved but not fraud; (see 6.4)
  - b) Two have been closed with no evidence of fraud or non-compliance; and
  - c) The remaining six are still under investigation.
- 6.3 Support was also given to a Head of Department in respect of concerns relating to a staff matter. This work was unplanned (2017-901) and took five days to complete. The matter is currently under investigation so further details will be provided once the matter has been concluded.
- 6.4 The four cases referred to in 6.2(a) above were non-compliance<sup>2</sup> relating to:
- a) security of money;
  - b) financial record keeping;
  - c) collecting, recording and banking income; and
  - d) failing to make a declaration on the register of business interests.
- 6.5 The following counter-fraud activities have been undertaken:
- a) Providing advice on counter-fraud activities both directly to officers and indirectly through the counter-fraud page on the intranet;
  - b) Co-ordinating the National Fraud Initiative (NFI) data matching exercise for 2017/18; and
  - c) Acting as the co-ordinating authority for the Welsh Chief Auditors' Fraud sub-group.
  - d) Working with officers from across the Council to identify the main areas of fraud risk to the Council

## **7. INTERNAL AUDIT DEVELOPMENTS**

### Corporate Health & Safety Team

- 7.1 The Leader and the Chief Executive agreed that the Corporate Health & Safety team would move from Environment & Planning to the Finance Department with effect from Monday 11 September 2017. The team has a vital role in providing advice to managers, promoting a positive health and safety culture across the Council and providing assurance that health and safety policies and procedures are effective. The move will enhance operational links with corporate

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<sup>2</sup> In these four cases, the relevant managers undertook to remind staff of required procedures and / or to modify the procedures where necessary.

**Wrexham Internal Audit Services**  
**Summary Report – April to August 2017**

governance, risk management and insurance as part of the Council's governance framework.

- 7.2 The team of seven staff will be based in the Audit & Technical division and be managed by the Service Manager - Audit & Technical. This creates a conflict of interest with the "Head of Internal Audit" role which has now been formally declared. Any conflicts of interest with regard to audits undertaken will be managed in accordance with the Internal Audit Charter and will be reported to the Audit Committee in the Interim and Annual reports. The Audit Committee should continually seek assurance that the conflicts of interest are being managed effectively and that there is compliance with the Charter and the Public Sector Internal Audit Standards.

Budget Savings 2018/19 and 2019/20

- 7.3 The proposed Budget Savings for 2018-19 and 2019-20 may include an option to reduce the size of the Internal Audit service. The service is already the second smallest and most cost-effective Internal Audit team in Wales. The Audit Committee has previously recognised the importance of Internal Audit's independent opinion and has requested that the service is either increased or protected
- 7.4 The Service Manager – Audit & Technical's professional opinion is that Internal Audit is already at the lowest level required to meet its statutory obligations<sup>3</sup>. A further reduction would adversely impact upon the Council's ability to comply effectively with legislation i.e. the Accounts and Audit Regulations (Wales) 2014 Regulation 7 which places a statutory obligation on the Council to 'maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.'
- 7.5 The change would reduce the Service Manager – Audit & Technical's ability to provide a comprehensive assurance as to the effectiveness of the Council's internal governance control, as required under the Public Sector Internal Audit Standards. Any reduction in the quality or scope of the assurance would reduce the Audit Committee's ability to meet its requirement to provide assurance to Council as to the adequacy and effectiveness of the Council's governance, risk management and internal control frameworks.
- 7.6 The Audit Committee will be kept up to date on this issue as part of the Interim Reports.

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<sup>3</sup> The Accounts and Audit Regulations (Wales) 2014 - Regulation 7 places a statutory obligation on the Council to 'maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.'

b) The Local Government Act 1972 s.151 requires that one officer is responsible for the proper financial administration of the Council. That officer is the Head of Finance to whom the HoIA reports

c) The Public Sector Internal Audit Standards which requires the Head of Internal Audit to provide an annual opinion as to the effectiveness of the Council's internal governance controls to the Audit Committee. This enables the Council's Audit Committee to meet its obligations under the Local Government (Wales) Measure 2011

## **8. CONCLUSIONS**

- 8.1 There is good support from Heads of Departments and to date, there has been little significant resistance to audits or recommendations. The time taken for managers to respond to requests for information or to agree reports remains an issue and this can lead to more time being spent on audits than was planned.
- 8.2 Based on the work done between April and August 2017, the Service Manager - Audit and Technical's view is that the Council's control environment is effective but further work is required in the areas with a Red/Amber level of assurance and also in those areas where a Green/Amber level of assurance has been given subject to improvements in controls being prioritised by the relevant Head of Department.
- 8.3 It is important to remember that management retains the ultimate responsibility for the effectiveness of controls and Internal Audit's role is to report on this.

## **9. HOW TO CONTACT INTERNAL AUDIT**

In writing to:

Mr. P. V. Tharme, Service Manager - Audit & Technical  
Finance Department, Lambpit Street  
Wrexham County Borough Council LL11 1AR Tel: (01978) 292750

By email to: [paul.tharme@wrexham.gov.uk](mailto:paul.tharme@wrexham.gov.uk)





For fraud reporting there are a number of options:

The **fraud hotline 01978 292728**

Written referrals can be made to "**PO Box 2069, Stamp Out Fraud, Wrexham**".



Email: [stampoutfraud@wrexham.gov.uk](mailto:stampoutfraud@wrexham.gov.uk)

## Internal Audit Levels of Assurance

Level	Red	Red Amber	Green Amber	Green
	<b>ASSURANCE</b>  <b>RED</b>	<b>ASSURANCE</b>  <b>RED AMBER</b>	<b>ASSURANCE</b>  <b>GREEN AMBER</b>	<b>ASSURANCE</b>  <b>GREEN</b>
<b>Adequacy of Controls</b>	Controls are considered to be insufficient with the absence of at least one critical control mechanism. There is also a need to improve compliance with existing controls as errors and omissions have been detected.	Controls are in place and to varying degrees are complied with but there are gaps in the process which leave the service exposed to risks.	Controls exist to enable the achievement of service objectives and to mitigate significant foreseeable risks. However, occasional instances of failure to comply with the control process were identified.	Controls are in place to ensure the achievement of service objectives and to protect the Council against significant foreseeable risks. No significant or material errors were found
<b>Risks</b>	Failure to improve controls leaves the Council exposed to significant risk, which could lead to major financial loss, reputational risk of embarrassment or failure to achieve key service objectives.	There is a need to introduce additional controls and / or improve compliance with existing ones, to reduce the risk exposure to the Council.	Some opportunities still exist to mitigate further potential risks.	None
<b>Guide</b>	Majority of actions required are high priority or mixture of high and medium priority.	Majority of actions required are medium priority but may be one or two high priority	No high priority actions required. Actions are medium and low priority.	No high or medium priority actions required.
<b>Audit Follow-up Work</b>	Initial Audit Follow-up audit after 3 months - re-audit of controls	Initial Audit Follow-up audit after 3 months - Self Assessment with sample checking for compliance	Initial Audit only  No follow-up audit	Initial Audit only  No follow-up audit



Audit Work with Red / Red Amber Assurance  
Completed – April to August 2017

Ref. 2017/	Internal Audit Assignment	Audit Type	Level of Assurance	Recommendations (inc Low & Improvement)				Report to
				High Priority	Medium Priority	Total	Accepted	
030	Road Risk Policy (*)	Planned		2	2	4	-	HEP
301	<b>Inventories and Stock</b>	Unplanned		1	3	4	-	HF

\*Audits marked with an asterisk have been signed off by an Audit Lead because of a potential conflict of interest with the Service Manager, Audit and Technical

**Audits shown in red were deferred from 2016/17**

**Wrexham Internal Audit Services**  
**Occupational Road Risk Policy**


**1 EXECUTIVE SUMMARY**

<b>Audit Reference:</b>	2017-030
<b>Client:</b>	Head of Environment and Planning
<b>Copies to:</b>	Corporate Health & Safety Lead Service Manager, Audit and Technical
<b>Issue Date:</b>	September 2017
<b>Issue Version:</b>	Final
<b>Status:</b>	Agreed
<b>Author:</b>	Mark Matthias

**Overall Audit Objective**

That the Council has an up to date Occupational Road Risk Policy (ORRP) and that there are procedures in place to ensure that this is adhered to.

**Overall Level of Assurance from this Audit**

 <p>RED AMBER</p>	<p>Controls are in place and to varying degrees are complied with but there are gaps in the process which leave the service exposed to risks. There is a need to update the Policy to make it fit for purpose and to introduce additional controls to improve compliance in order to reduce the risk exposure to the Council.</p> <p>The ORRP has not been updated since 2010 and is out of date in some key areas. Testing revealed serious non-compliance with the ORRP which exposes the Council to increased risk (PR01) especially with regard to the “grey fleet”.</p>
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**Summary of Control Objectives**

<b><u>Control Objective 1:</u></b>				
That there is an up to date Occupational Road Risk Policy in place.				
<b>Audit Opinion:</b>	Partly Effective	<b><u>Recommendations:</u></b>	1	0
<b><u>Control Objective 2:</u></b>				
That the Occupational Road Risk Policy is complete, comprehensive and offers up to date advice and information.				
<b>Audit Opinion:</b>	Partly Effective	<b><u>Recommendations:</u></b>	0	2
<b><u>Control Objective 3:</u></b>				
That the Occupational Road Risk Policy is being followed correctly.				
<b>Audit Opinion:</b>	Partly Effective	<b><u>Recommendations:</u></b>	0	1

Audit Work with Red / Red Amber Assurance  
Completed – April to August 2017

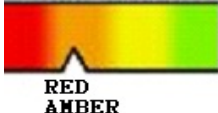
**Wrexham Internal Audit Services**  
**Inventories and Stock**

<b>1 EXECUTIVE SUMMARY</b>	
<b>Audit Reference:</b>	2017/301
<b>Client:</b>	Head of Finance
<b>Copies to:</b>	Head of Accountancy
<b>Issue Date:</b>	September 2017
<b>Issue Version:</b>	Draft
<b>Status:</b>	For agreement
<b>Author:</b>	Paul Tharme

**Overall Audit Objective**

That current assets are held securely and can be accounted for in complete, up to date inventories and stock records.



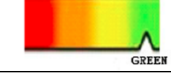







**Overall Level of Assurance from this Audit**

 <p>RED AMBER</p>	<p>Controls are in place and to varying degrees are complied with but there are gaps in the process which leave the service exposed to risks. There is a need to introduce additional controls and / or improve compliance with existing ones, to reduce the risk exposure to the Council.</p> <p>Some inventories are incomplete and were not checked on an annual basis. A small number of items could not be located.</p> <p>There were no real-time stock records for some areas (street lighting, PPE) which means that stock records could not be verified as accurate.</p>
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**Summary of Control Objectives**

<b><u>Control Objective 1:</u></b>				
That there is compliance with Financial Procedure Rule 4.9 (Inventories) in that all items can be accounted for.				
<b>Audit Opinion:</b>	Partly Effective	<b><u>Recommendations:</u></b>	1	1
<b><u>Control Objective 2:</u></b>				
That there is compliance with Financial Procedure Rule 4.10 (Stock) in that all items can be accounted for.				
<b>Audit Opinion:</b>	Partly Effective	<b><u>Recommendations:</u></b>	0	2

Audit Work with Green - Green Amber Assurance  
Completed – April to August 2017

Ref. 2017/	Internal Audit Assignment	Audit Type	Level of Assurance	Recommendations (inc Low & Improvement)				Report to
				High Priority	Medium Priority	Total	Accepted	
009	Events Management	Planned		0	3	3	-	HCCS
011	HR – Employee Code of Conduct	Planned		0	4	4	-	HCSC
019	Education Improvement Grant	Planned		0	0	0	-	HE & HF
020	Pupil Deprivation Grant	Planned		0	1	1	-	HE & HF
022	ICT Support for Schools	Planned		0	3	3	-	HE
023	St Mary's School, Overton	Planned		0	5	5	5	HE
024	St Christopher's School	Planned		0	4	4	4?	HE
033	Consultation & Engagement	Planned		0	3	3	-	HF
047	Carbon Reduction & Energy Efficiency	Planned		0	4	4	4	HHE
302	Financial Procedure Rule 4.7 – Travelling & Subsistence (*)	Unplanned		0	2	2	2	HF








Audit Work with Green - Green Amber Assurance  
Completed – April to August 2017

303	Car Parking Income	Unplanned		1	2	3	-	HF
702	ITeC Investigation – 1 <sup>st</sup> Follow up	Unplanned		0	0	0	-	HE
705	Learning & Development – 1 <sup>st</sup> Follow up	Unplanned		0	0	0	-	HCCS
901	Investigation	Unplanned	N/A	-	-	-	-	TBA



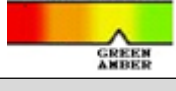

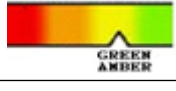
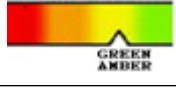
**\*Audits marked with an asterisk have been signed off by an Audit Lead because of a potential conflict of interest with the Service Manager - Audit and Technical**

Abbreviation	Post	Abbreviation	Post
CE	Chief Executive	HEP	Head of Environment and Planning
HASC	Head of Adult Social Care	HF	Head of Finance
HCSC	Head of Children's Social Care	HHE	Head of Housing & Economy
HCCS	Head of Corporate & Customer Services	ED (CF)	Executive Director (Claire Field)
HE	Head of Education	ED (LR)	Executive Director (Lee Robinson)



## Internal Audit Plan - 2017-18 Status Update

Audit Ref	Audit Title	Department	Planned / Unplanned	Status	Assurance / Due
17/001	Learning Disabilities	Adult Social Care	Planned	Not yet started	Feb 2018
17/002	Reablement	Adult Social Care	Planned	Not yet started	Mar 2017
17/003	Safeguarding in Adult Social Care	Adult Social Care	Planned	In progress	Dec 2017
17/004	Supported Living	Adult Social Care	Planned	In progress	Dec 2017
17/005	Independent Safeguarding and Review	Children's Social Care	Planned	In progress	Dec 2017
17/006	Information Governance - Children's	Children's Social Care	Planned	Not yet started	Dec 2017
17/007	North Wales Adoption Service	Children's Social Care	Planned	In progress	Dec 2017
17/008	Safeguarding	Children's Social Care	Planned	Not yet started	Dec 2017
17/009	Events Management	Corporate and Customer Services	Planned	Complete	
17/010	HR - Pre-employment Checks	Corporate and Customer Services	Planned	Not yet started	Dec 2017
17/011	HR - Employee Code of Conduct	Corporate and Customer Services	Planned	Complete	
17/012	ICT Security - Networks (including cyber threat)	Corporate and Customer Services	Planned	Not yet started	Feb 2018
17/013	Information Management - including Data Security	Corporate and Customer Services	Planned	Not yet started	Feb 2018
17/014	Payroll	Corporate and Customer Services	Planned	Not yet started	Feb 2018
17/015	Governance in Schools	Education	Planned	In Progress	Dec 2017
17/016	Cross cutting - to be confirmed	Education	Planned	Not yet started	Dec 2017
17/017	Cross cutting - to be confirmed	Education	Planned	Not yet started	Feb 2018
17/018	Cross cutting - to be confirmed	Education	Planned	Not yet started	May 2018
17/019	Education Improvement Grant	Education	Planned	Complete	
17/020	Pupil Deprivation Grant	Education	Planned	Complete	
17/021	WG Post-16 funding	Education	Planned	Not yet started	Dec 2017
17/022	ICT Support for Schools	Education	Planned	Complete	
17/023	St Mary's School, Overton	Education	Planned	Complete	
17/024	St Christopher's School	Education	Planned	Complete	
17/025	Specific School Audits - tbc	Education	Planned	Not yet started	Dec 2017
17/026	Specific School Audits - tbc	Education	Planned	Not yet started	Feb 2018
17/027	Food Safety	Environment & Planning	Planned	Not yet started	Dec 2017
17/028	Health and Safety (*)	Finance	Planned	In progress	Dec 2017

## Internal Audit Plan - 2017-18 Status Update

Audit Ref	Audit Title	Department	Planned / Unplanned	Status	Assurance / Due
17/029	Highways Maintenance (*)	Environment & Planning	Planned	Not yet started	Feb 2018
17/030	Occupational Road Risk Policy (*)	Environment & Planning	Planned	Complete	 RED AMBER
17/031	Waste Collection	Environment & Planning	Planned	Not yet started	Dec 2017
17/032	Bank Reconciliation	Finance	Planned	Not yet started	Dec 2017
17/033	Consultation & Engagement	Finance	Planned	Complete	 GREEN AMBER
17/034	Contract Management (*)	Finance	Planned	Not yet started	Feb 2018
17/035	Council Tax	Finance	Planned	Not yet started	Feb 2018
17/036	Creditors – P2P (*)	Finance	Planned	Not yet started	Feb 2018
17/037	Debt Recovery	Finance	Planned	Not yet started	Dec 2017
17/038	Income Maximisation Unit	Finance	Planned	Not yet started	Dec 2017
17/039	Partnership Working	Finance	Planned	Not yet started	May 2018
17/040	Prevention Relating to Equalities	Finance	Planned	Not yet started	Dec 2017
17/041	Procurement (*)	Finance	Planned	Not yet started	Feb 2018
17/042	Project Management	Finance	Planned	Not yet started	May 2018
17/043	Public Service Board	Finance	Planned	Not yet started	Dec 2017
17/044	Risk Management (*)	Finance	Planned	Not yet started	Feb 2018
17/045	Treasury Management	Finance	Planned	Not yet started	Feb 2018
17/046	Use of Consultants (*)	Finance	Planned	Not yet started	May 2018
17/047	Carbon Reduction & Energy Efficiency	Housing & Economy	Planned	Complete	 GREEN AMBER
17/048	Housing Rents - Collection, Arrears and Enforcement	Housing & Economy	Planned	Not yet started	Feb 2018
17/049	Housing Repairs	Housing & Economy	Planned	In progress	Dec 2017
17/050	Sheltered Housing	Housing & Economy	Planned	Not yet started	Dec 2017
17/051	Supporting People and Homelessness	Housing & Economy	Planned	Not yet started	May 2018
17/052	Reshaping Services	SLT	Planned	Not yet started	Dec 2017
17/053	Prison Pathways Project	SLT/Housing & Economy	Planned	Cancelled	Does not apply
17/054	National Fraud Initiative	Finance	Planned	In progress	May 2018
17/055	Other Counter Fraud work	Finance	Planned	In progress	May 2018
17/301	Inventories & Stocks	Finance	Unplanned	Complete	 RED AMBER
17/302	Financial Procedure Rule 4.17 Travelling and Subsistence	Corporate and Customer Services	Unplanned	Complete	 GREEN AMBER
17/303	Car Parking Income	Finance	Unplanned	Complete	 GREEN AMBER

## Internal Audit Plan - 2017-18 Status Update

Audit Ref	Audit Title	Department	Planned / Unplanned	Status	Assurance / Due
17/701	Health and Safety – 2 <sup>nd</sup> Follow up – Inspection Regimes (*)	Finance	Planned	In progress	Dec 2017
17/702	ITeC Investigation – 1 <sup>st</sup> Follow up	Education	Unplanned	Complete	 GREEN
17/703	Information Management – Data Protection – 1 <sup>st</sup> Follow up	Corporate & Customer Services	Unplanned	Not yet started	Feb 2018
17/704	Fleet Management - 3 <sup>rd</sup> Follow up	Environment & Planning	Unplanned	In progress	Dec 2017
17/705	Learning & Development – 1 <sup>st</sup> Follow up	Corporate & Customer Services	Unplanned	Complete	 GREEN AMBER
17/706	Highways Maintenance Contract – 1 <sup>st</sup> Follow up (*)	Environment & Planning	Unplanned	In Progress	Dec 2017
17/901	Investigation	TBA	Unplanned	Complete	N/A

**Audits shown in red were deferred from 2016/17**

Rows with no shading are audits which have been completed

Rows shaded in grey are audits which have not been started

Rows shaded in yellow are audits which are in progress

Rows shaded in orange are deferred or cancelled

**\*Audits marked with an asterisk will be signed off by an Audit Lead because of a potential conflict of interest with the Service Manager - Audit and Technical**



## Status of Follow-up Audits

### Status of 3<sup>rd</sup> Follow-up Audits

No.	Assignment	Issued	High Rec'ns	Report to	Previous Report June 2017	Current Status September 2017	Next Report
<b>15/064</b> 16/702 16/717 17/704	<b>Fleet Management (*)</b> 1 <sup>st</sup> Follow up 2 <sup>nd</sup> Follow up 3 <sup>rd</sup> Follow up	<b>Feb 2016</b> Nov 2016 May 2017 Sep 2017	2 2 2 tbc	HEP	Controls are still not effective – not all accidents are being investigated promptly. Limited evidence of real improvement shown.	Follow up audit in progress	Dec 2017

### Status of 2<sup>nd</sup> Follow-up Audits

No.	Assignment	Issued	High Rec'ns	Report to	Previous Report June 2017	Current Status September 2017	Next Report
<b>15/058</b> 16/707 17/701	<b>Health and Safety</b> 1 <sup>st</sup> Follow up 2 <sup>nd</sup> Follow up	<b>May 2016</b> Feb 2017 tbc	1 1 tbc	HEP	No follow up audit activity during the period. – Linked to the ongoing audit of health and safety (2016/038)	Follow up audit in progress	Dec 2017

### Status of 1<sup>st</sup> Follow-up Audits

No.	Assignment	Issued	High Rec'ns	Report to	Previous Report June 2017	Current Status September 2017	Next Report
<b>16/013</b> 17/703	<b>Information Management – Data Protection</b> 1 <sup>st</sup> Follow up	<b>May 2017</b> tbc	1	HCCS	N/A	1 <sup>st</sup> Follow up planned for early 2018 to allow time for necessary changes to take place	Mar 2018
<b>16/036</b> 17/706	<b>Highways Maintenance Contract</b> 1 <sup>st</sup> Follow up	<b>May 2017</b> tbc	4	HEP	N/A	1 <sup>st</sup> Follow up audit in progress	Dec 2017
<b>16/302</b> 17/705	<b>Learning and Development</b> 1 <sup>st</sup> Follow up	<b>May 2017</b> Sep 2017	1 0	HCCS	N/A	The high priority recommendations have been implemented and this audit is now closed	N/A
<b>16/901</b> 17/702	<b>ITeC Investigation</b> 1 <sup>st</sup> Follow up	<b>Sep 2016</b> Jun 2017	1 0	HE	Follow up audit will be included in the 2017-18 Plan as 2017/701	The high priority recommendation has been implemented and this audit is	N/A

Status of Follow-up Audits

						now closed	
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**1<sup>st</sup> Follow-up Audits still to be Arranged**

17/030	Occupational Road Risk Policy	Sep 2017	2	HEP			Feb 2018
17/301	Inventories & Stock	Sep 2017	1	HE			Feb 2018