

Internal Audit

Annual Audit Report 2016/17

Torrige District Council
Audit and Governance
Committee

April 2017



Auditing for achievement

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Devon Audit Partnership

The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay and Devon councils. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.

The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at robert.hutchins@devonaudit.gov.uk.

Confidentiality and Disclosure Clause

This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.

Introduction

The Audit and Governance Committee, under its Terms of Reference contained in Torridge Council's Constitution is required to consider the Internal Audit Manager's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Council's corporate governance arrangements.

The Accounts and Audit (Amendment) (England) Regulations 2015 require that all Authorities need to carry out an annual review of the effectiveness of their internal audit system, and need to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The Internal Audit plan for 2016/17 was presented to and approved by the Audit and Governance Committee 19th April 2016. The following report and appendices set out the background to audit service provision; reviews work undertaken in 2016/17 and provides an opinion on the overall adequacy and effectiveness of the Council's internal control environment.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion that can be used by the organisation to inform its governance statement. This report provides that opinion.

Expectations of the Audit Committee from this annual report

Audit Committee members are requested to consider:

- the assurance statement within this report;
- the basis of our opinion and the completion of audit work against the plan;
- the scope and ability of audit to complete the audit work;
- audit coverage and findings provided;
- the overall performance and customer satisfaction on audit delivery.

In review of the above the Audit and Governance Committee are required to consider the assurance provided alongside that of Senior Management, Corporate Risk Management and external assurance including that of the External Auditor as part of the Governance Framework (see appendix 1) and satisfy themselves from this assurance for signing the Annual Governance Statement.

Assurance Statement

Overall, based on work performed during 2016/17 and our experience from previous years audit, Internal Audit is able to provide “significant assurance” (see below) on the adequacy and effectiveness of the Authority’s internal control framework.

assurance statement will support Members in their consideration for signing the Annual Governance Statement see appendix 1.

Internal Audit assesses whether key, and other, controls are operating satisfactorily, and an opinion on the adequacy of controls is provided to management as part of the audit report.

All final audit reports include an action plan which identifies responsible officers, and target dates, to address control issues identified during a review. Implementation of action plans are reviewed during subsequent audits or as part of a specific follow-up process.

Senior Management have been provided with details of Internal Audit’s opinion on each audit review carried out in 2016/17 to assist them with compilation of their individual annual governance assurance statements. If significant weaknesses have been identified in specific areas, these have been considered by the Authority in preparing its Annual Governance Statement which will be accompanying its published Statement of Accounts for 2016/17.

Full Assurance -Full assurance can be given that there is a sound system of internal control which is designed to meet the organisation’s objectives and that controls are being consistently applied in all the areas reviewed.

Significant Assurance - Significant assurance can be given that there is a generally sound system of internal control, designed to meet the organisation’s objectives, and that controls are generally being applied consistently. However, some weakness in the design and/or inconsistent application of controls put the achievement of particular objectives at risk.

Limited Assurance - Limited assurance can be given as weaknesses in the design, and/or inconsistent application of controls, put the achievement of the organisation’s objectives at risk in a number of the areas reviewed.

No Assurance -No assurance can be given as weaknesses in control, and/or consistent non-compliance with controls, could result/ has resulted in failure to achieve the organisation’s objectives in the areas reviewed.

This statement of opinion is underpinned by:

Internal Control Framework

The control environment comprises the Council’s policies, procedures and operational systems and processes in place to:

- Establish and monitor the achievement of the Council’s objectives;
- Facilitate policy and decision making;
- Ensure the economical, effective and efficient use of resources;
- Ensure compliance with established policies, procedures, laws and regulations;
- Safeguard the Council’s assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

During 2016/17, core financial and administrative systems were reviewed by Internal Audit either through specific reviews (e.g. creditors, payroll & main accounting system) or generally in the reviews undertaken in respect of the services systems. The Council’s overall internal control framework operated effectively during 2016/17, and where internal audit work has highlighted instances of none or part compliance, none have had a material impact on the Authority’s affairs.

Risk Management

Risk management arrangements were reviewed and an assurance opinion of Satisfactory was provided.

A number of recommendations are being enacted upon.

Governance Arrangements

Our work regarding the Council’s governance arrangements included reviews of :-
 - Fraud and Corruption arrangements
 - Culture & Ethics
 - Officer Interests.
 It was reported that, effective and appropriate arrangements were in place for each area.

Economy Efficiency & Effectiveness

Our review of Procurement Arrangements provided a Satisfactory assurance opinion; Income – other routes had a satisfactory / good opinion with 7/9 controls working effectively.

This

Basis for Opinion

The Head Internal Auditor is required to provide the Council with an assurance on the adequacy and effectiveness of its accounting records and its system of internal control in the Council. In giving our opinion, it should be noted that this assurance can never be absolute. The most that the internal audit service can do is to provide reasonable assurance, based on risk-based reviews and sample testing, that there are no major weaknesses in the system of control.

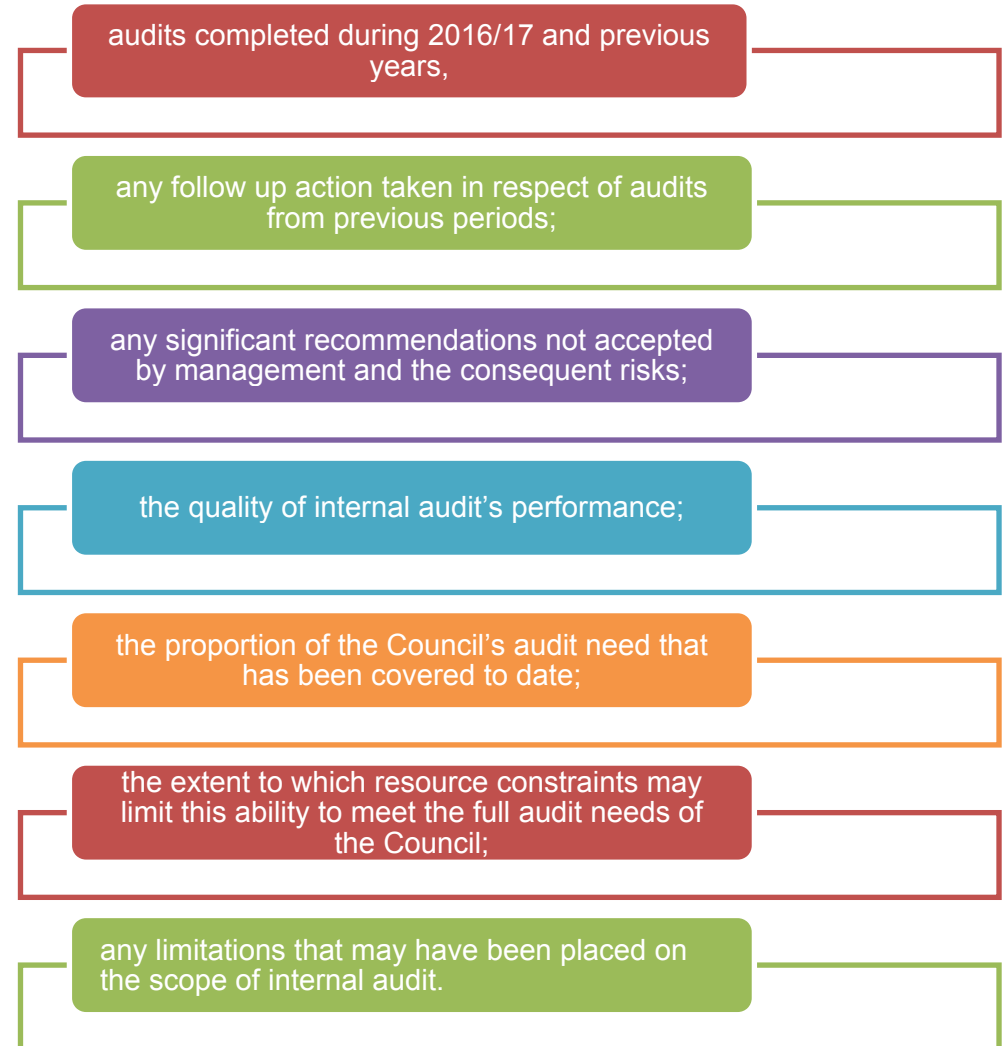
This report compares the work carried out with the work that was planned through risk assessment (see appendix 2); presents a summary of the audit work undertaken; includes an opinion on the adequacy and effectiveness of the Authority's internal control environment; and summarises the performance of the Internal Audit function against its performance measures and other criteria. The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year. It gives:

- a comparison of internal audit activity during the year with that planned;
- a summary of significant fraud and irregularity investigations carried out during the year and anti-fraud arrangements; and
- a statement on the effectiveness of the system of internal control in meeting the Council's objectives.

The internal audit plan for 2016/17 was delivered via staff employed by Devon Audit Partnership. In 2016/17 Torridge joined the Partnership as a non-voting Partner, and will gain full partner status in 2017/18. The Partnership made available a dedicated member of staff to deliver most audit assignments and to provide a consistent approach; the work of this officer was then supplemented by specialist auditors to meet specific audit needs.

The resources available have enabled the agreed plan to be delivered, with work being completed within expected timescales.

In assessing the level of assurance to be given the following have been taken into account:



Audit Authority

Service Provision

The Internal Audit (IA) for Torridge Council has been delivered by the Devon Audit Partnership (DAP). This is a shared service arrangement between Devon County Council, Torbay Council and Plymouth City Council constituted under section 20 of the Local Government Act 2000. The Partnership undertakes an objective programme of audits to ensure that there are sound and adequate internal controls in place across the whole of the Council. It also ensures that the Council's assets and interests are accounted for and safeguarded from error, fraud, waste, poor value for money or other losses.

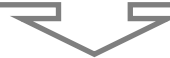
An annual plan, setting out expected audit priorities is risk assessed and agreed with senior management annually.



Regulatory Role

There are two principal pieces of legislation that impact upon internal audit in local authorities:

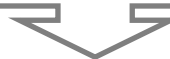
- **The Accounts and Audit (England) Regulations 2015**, which state at section 5(1) "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards (PSIAS) or guidance".
- **Section 151 of the Local Government Act 1972**, which requires every local authority to make arrangements for the proper administration of its financial affairs.



Professional Guidelines

Devon Audit Partnership works to professional guidelines which govern the scope, standards and conduct of Internal Audit as set down in the Public Sector Internal Audit Standards. The Partnership was independently assessed in December 2016 by Terry Barnett, Head of Assurance for Hertfordshire Shared Internal Audit Service and his colleague Chris Wood, Audit Manager; the Partnership was assessed as "conforming" to the standards.

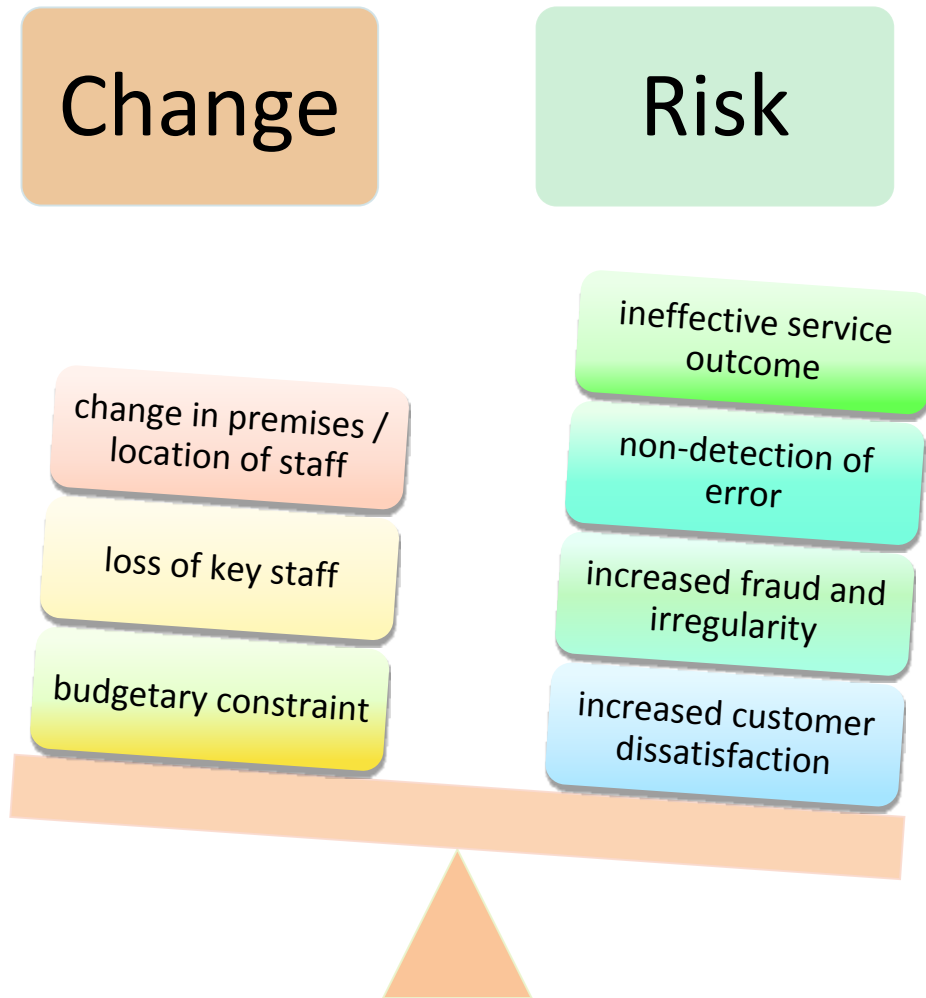
The Partnership has an internal Audit Manual that provides the method of work and works to and with the policies, procedures, rules and regulations established by the Authority. These include standing orders, schemes of delegation, financial regulations, conditions of service, anti-fraud and corruption strategies, fraud prevention procedures and codes of conduct, amongst others



Audit Strategy

Internal Audit Strategy sets out how the service will be provided and the Internal Audit Charter describes the purpose, authority and principal responsibilities of the audit function.

The consequences of change and risk



Times are changing; the expectation of the public for services provided by the public sector has never been greater; yet the money that is available for these services is limited. All public sector organisations are looking at how services can be transformed; what worked in the last decade may not meet new challenges. The use of, and dependency on, IT for service delivery will only increase further; this brings rewards but also carries its own risk.

The Internal Audit function has a key role in helping management fully understand their risks and in designing effective and efficient controls that mitigate these risks to an acceptance level; a consistent application of a quality internal audit opinion assists the organisation to develop alternative and new delivery solutions that will deliver the service required.

Our work during the year was been tailored to meet the changing requirements of the Authority throughout the year. All of the changes and risks within this graphic have been observed.

Internal audit coverage and results

In our opinion, and based upon our audit work completed during the 2016/17 financial year and in previous years, we consider that adequate controls are in place to control operations at the council and, as stated on page 2, Internal Audit is able to provide “significant assurance” on the adequacy and effectiveness of the Authority’s internal control framework.

Where weaknesses or areas for improvement have been identified management have generally agreed these findings and have either agreed the recommendations or accepted the associated risks. Where management actions have been agreed and as appropriate, we shall undertake follow up work to ensure that the identified risks have been mitigated.

We provide an assurance opinion for each piece of work. This assurance opinion is graded as follows (please also refer to appendix 3).

Opinion	Audit
Good; which means minimal risk has been identified)	Northam Burrows; Income – other routes; Council Tax: Tree Preservation Orders (follow up); Travel & Subsistence; Culture & Ethics; Main Accounting; NNDR; Insurance; Officer Interests; Benefits; Payroll
Satisfactory; (which means some risks have been identified)	Rental Venues; Procurement; ICT Security; Safeguarding; Section 106 agreements (follow up); Creditors; Risk Management.
Satisfactory / Marginal; which means a number of risks have been identified)	Housing Options;
Marginal / Satisfactory; (which means significant changes are required to reduce risk)	Planning Enforcement; ICT Cyber Security

For a limited number of reviews (2), Satisfactory / Marginal audit opinions have been reported. The detailed findings from our work have previously been presented to members of the Audit and Governance Committee, but a brief summary of the opinion and management response is provided below for information purposes.

Planning Enforcement

There are a number of methods available for people to submit complaints regarding planning breaches. Complaints are initially channelled through the Planning Support Team who will assess the case for priority and set it up on the IDOX software. We did note some data quality issues regarding missing priority ratings, incorrect/inconsistent dates and missing acknowledgement dates for several cases.

Through discussion we confirmed with the PEO’s that appropriate checks are carried out before any decision to instigate formal proceedings is made. These checks include reviewing the planning history for the site in question, using online resources such as maps and photographs, as well as conducting an initial site inspection to determine the extent of any alleged breach. The timescales for carrying out initial site visits are established within the Local Enforcement

Plan. From sampling we did notice a number of cases where these deadlines had not been achieved, for high/medium/low cases. Data quality issues also impacted on the accuracy of recorded information, for example with cases noted where inspection dates preceded the date of complaint.

The Planning Enforcement Team has regular meetings and one to ones which ensure that casework is reviewed and discussed on an ongoing basis. Since the new Team Leader took on the role in April 2016 there has also been a concerted effort to close out older cases and tidy up the IDOX database. This has resulted in 224 cases being closed during that period.

Management Response

It is pleasing to see that the number of older cases have reduced, and that the Team Leader role and work already completed through the review of the enforcement system has improved the service. However it is disappointing to see that there are still accuracy issues when inputting data on IDOX. It is vitally important that information on cases is entered consistently so that other members of the planning team are able to access it in order to assist the enforcement team and our customers. Monitoring actions are suggested to address this and if necessary further training on IDOX will be arranged.

ICT Cyber Security

This high level review has found that 39 of the 48 controls reviewed were considered effective. Improvements can be made with regard to these 48 controls, particularly in relation to the weaknesses identified with the use of domain admin accounts where we recommend common industry practices (as strongly advocated by Microsoft).

Management Response

SMT have discussed the risks identified and have decided that these are urgent actions that do need addressing quickly. The Business Transformation Manager has highlighted resource implications so SMT have directed that an external skilled technical resource is appointed to complete the necessary work and that urgent quotes be obtained for this work. The Business Transformation Manger is also reviewing his team's workloads and has asked that work be started on this whilst quotes are obtained.

Other Sources of assurance

During the year other sources of assurance will be gained. During 2016/17 these sources have included the following:-

1. Grant Thornton (production of annual accounts etc.)
2. Local Government Ombudsman (annual letter)
3. North Devon Council (Crematorium arrangements)
4. ICT Security (external penetration testing)

Fraud Prevention and Detection

Fraud Prevention and Detection and the National Fraud Initiative

Counter-fraud arrangements are a high priority for the Council and assist in the protection of public funds and accountability, regular reminders about anti-fraud and whistleblowing arrangements are provided to staff in the regular staff newsletter. The Audit Commission runs a national data matching exercise (National Fraud Initiative - NFI) every two years. In October 2016 a number of data sets of information were provided to the Audit Commission and a list of potential data matches have now been received. This data is currently being reviewed by Internal Audit or the relevant department / team of the council and appropriate action is being taken.

Every case of alleged fraud or irregularity is thoroughly investigated and action will be taken to address any concerns identified. The council will issue sanctions against those who commit fraud, although it should be noted that since the transfer of benefit payments to DWP, the need for Torridge to issue cautions has reduced. In the 2016/17 financial year Torridge issued 4 administrative penalties which were actioned by colleagues at the DWP.

The Council also assist with request for data from the police, other local authorities and public sectors bodies who asked for information to assist in their own prevention and detection of fraud. Such requests relate to the release of data concerning the general public and are referred to as "section 29" requests.

Managing the Risk of Fraud and Corruption – Self Assessment

During 2015 CIPFA's Counter Fraud Centre issued a code of practice on managing the risk of fraud and corruption. The guidance emphasised the need for public service organisations to take responsibility to embed effective standards for countering fraud and corruption in their organisation. This supports good governance and demonstrates effective financial stewardship and strong public management.

Internal Audit undertook a self assessment of the standards in place at Torridge Council against the code of practice. It was reported to the Audit and Governance committee that, by and large, effective and appropriate standards were in place. In some instances these have since benefited from a refresh, although the good principles to prevent, detect and investigate instances of fraud and corruption were in place.

Internal Audit will continue to ensure that standards and practices are embedded, and remain effective at deterring and preventing fraud.

Service Delivery - Devon Audit Partnership – Professionalism and Quality

The audit plan for 2016/17 has been delivered by the Devon Audit Partnership. The Partnership is expected to meet high standards of professionalism and quality, and in particular meet the requirements of the Public Sector Internal Audit standards. The following paragraphs are provided by Devon Audit Partnership.

Conformance with Public Sector Internal Audit Standards (PSIAS)

Conformance - Devon Audit Partnership conforms to the requirements of the PSIAS for its internal audit activity. The purpose, authority and responsibility of the internal audit activity is defined in our internal audit charter, consistent with the *Definition of Internal Auditing*, the *Code of Ethics* and the *Standards*. Our internal audit charter was approved by senior management and the Audit Committee in March 2017. This is supported through DAP self-assessment of conformance with Public Sector Internal Audit Standards & Local Government Application note.

Quality Assessment - the Head of Devon Audit Partnership maintains a quality assessment process which includes review by audit managers of all audit work. The quality assessment process and improvement is supported by a development programme. External Assessment provides assurance that against the Institute of Internal Auditors (IIA) Quality Assessment & Public Sector Internal Audit Standards (PSIAS). In December 2016 DAP welcomed Terry Barnett, Head of Assurance for Hertfordshire Shared Internal Audit Service and his colleague Chris Wood, Audit Manager, who completed an external validation of the Partnership.

Terry and Chris concluded that;

“It is our overall opinion that the Devon Audit Partnership **generally conforms** * to the Public Sector Internal Audit Standards, including the Definition of Internal Auditing, the Code of Ethics and the Standards.

* Generally Conforms – This is the top rating and means that the internal audit service has a charter, policies and processes that are judged to be in conformance to the Standards

Improvement Programme – DAP maintains a rolling development plan of improvements to the service and customers. All recommendations of the external assessment of PSIAS and quality assurance were included in this development plan and have been completed. This will be further embedded with revision of our internal quality process through peer review. Our development plan is regularly updated and a status report was reported to the DAP Management Board in October 2016.

Customer Service Excellence

DAP has been successful in re-accreditation by G4S Assessment Services of the CSE standard during May 2016.

During the period we issued client survey forms with our final reports. The results of the surveys returned are very good and again are very positive. The overall result is very pleasing, with near 98% being "satisfied" or better across our services. It is very pleasing to report that our clients continue to rate the overall usefulness of the audit and the helpfulness of our auditors highly.

Appendix 1 - Annual Governance Framework Assurance

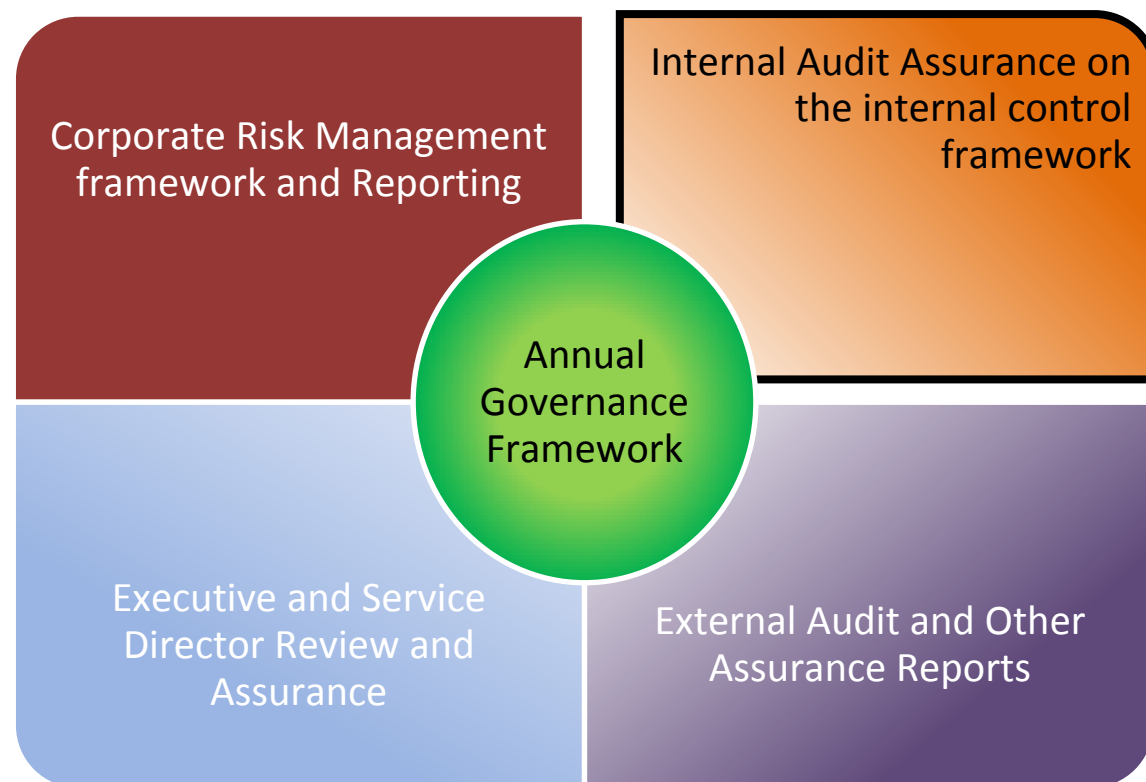
The conclusions of this report provide the internal audit assurance on the internal control framework necessary for the Committee to consider when reviewing the Annual Governance Statement.

The Annual Governance Statement (AGS) provides assurance that

- the Authority's policies have been complied with in practice;
- high quality services are delivered efficiently and effectively;
- ethical standards are met;
- laws and regulations are complied with;
- processes are adhered to;
- performance statements are accurate.

The statement relates to the governance system as it is applied during the year for the accounts that it accompanies. It should:-

- be prepared by senior management and signed by the Head of Paid Service and Leader of the Council;
- highlight significant events or developments in the year;
- acknowledge the responsibility on management to ensure good governance;
- indicate the level of assurance that systems and processes can provide;
- provide a narrative on the process that has been followed to ensure that the governance arrangements remain effective. This will include comment upon;
 - The Authority;
 - Audit and Governance Committee;
 - Risk Management;
 - Internal Audit
 - Other reviews / assurance
- Provide confirmation that the Authority complies with CIPFA / SOLACE Framework *Delivering Good Governance in Local Government*. If not, a statement is required stating how other arrangements provide the same level of assurance.



The AGS needs to be presented to, and approved by, the Audit and Governance Committee, and then signed by the Chair.

The Committee should satisfy themselves, from the assurances provided by Risk Management arrangements, senior management and Internal Audit that the statement meets statutory requirements and that the management team endorse the content.

Appendix 2 – Performance Indicators

There are no national Performance Indicators in existence for Internal Audit, but the following Local Performance Indicators LPI's may be of interest.

<i>Local Performance Indicator (LPI)</i>	<i>2016/17</i>	<i>2016/17</i>	<i>2015/16</i>
	Target	Actual	Actual
Percentage of Key System Audits completed	100%	100%	100%
Percentage of Other System Audits completed	70%	93%	80%
Actual Audit Days as percentage of planned	90%	97%	95%
Productive Audit Time	65%	83%	84%
Customer Satisfaction - average score out of 10	9	9	9.5
Average number of days to produce draft internal audit reports	43 days	22 days	35 days
Average number of days to produce final internal audit reports	70 days	38 days	56 days
Out-turn within budget	Yes	Yes	Yes

Appendix 3 – Comparison of Audit Opinions

Internal Audit Reports 2016/17: Comparison of Audit Opinion By Date

Appendix 3

Audit	Percentage Green	Controls at time of audit													Rating at time of audit	Rating at time of publication
		1	2	3	4	5	6	7	8	9	10	11	12	13		
Rental Venues	70%	Green							Yellow						Satisfactory	Satisfactory
Procurement	56%	Green					Yellow								Satisfactory	Satisfactory
Housing options	58%	Green							Yellow						Satisfactory/Marginal	Satisfactory/Marginal
Northam Burrows	89%	Green								Yellow					Good	Good
ICT Security	45%	Green					Yellow								Marginal/Satisfactory	Satisfactory
Income Other Routes	70%	Green							Yellow						Good	Good
Council Tax	79%	Green											Yellow	Good	Good	
TPO Follow Up	86%	Green						Yellow							Good	Good
Safeguarding	56%	Green					Yellow								Marginal/Satisfactory	Satisfactory
Section 106 FAUP	78%	Green							Yellow						Satisfactory	Satisfactory
Travel & Subsistence	75%	Green						Yellow							Satisfactory	Good
Ethics	75%	Green			Yellow										Good	Good
Enforcement	58%	Green							Yellow						Marginal/Satisfactory	Marginal/Satisfactory
ICT Cyber Security	50%	Green			Yellow			Red							Marginal/Satisfactory	Marginal/Satisfactory
Main Accounting	100%	Green													Good	Good
NNDR	89%	Green								Yellow					Good	Good
Insurance	78%	Green							Yellow						Good	Good
Creditors	82%	Green									Yellow				Satisfactory/Good	Satisfactory/Good
Officer Interests	75%	Green			Yellow										Good	Good
Payroll	80%	Green								Yellow					Satisfactory	Good
Benefits	92%	Green											Yellow	Good	Good	
Risk Management	75%	Green						Yellow							Satisfactory	Satisfactory

Appendix 4 - Customer Feedback Results 2016/17

Customer Feedback Results 2016/17

Audit	A Pre-audit planning	B Quality of audit reports	C Communication during the audit period	D Did the audit add value to your service?	Average	What would it take to get 10?
Rental Venues	9	9	9	7	8.5	<p>A: Some issues around Team resources so first timescale cancelled</p> <p>B: Very good minor errors only</p> <p>C: Very good some very minor confusion/misunderstandings</p> <p>D: Most issues raised were already known but also some good reminders.</p>
Procurement	9	9	10	9	9.3	<p>A: Some issues over availability and internal resources</p> <p>B: Some issue corrected</p> <p>D: Good reminders on some matters but many already known</p>
Housing Options	9	8	10	8	8.8	<p>A: 2 key Officers were on annual leave whilst the audit was undertaken</p> <p>B: The report has its limitations because of a lack of housing knowledge</p> <p>D: Input from Officers with housing experience/knowledge</p>
Northam Burrows	10	10	10	8	9.5	<p>D: The audit was held during the busiest period in the summer season. Although the park was quiet due to poor weather at the time, normally we would expect to be much busier. Auditing at the beginning or the end of the season would be better to ensure the process does not affect service provision.</p>

Income Other Routes	9	9	6	8	8	<p>A: I understand that the audit time and the areas to be audited were communicated effectively to the staff involved; I am personally unaware if requests for information to be extracted in advance of the audit were made.</p> <p>B: The format of the report is readable and easily digested, however personally I wonder if it would benefit from a summary of audit recommendations</p> <p>C: I feel that on occasions communication (primarily via email) can come across a little blunt. In particular the communication regarding the Fidelity Guarantee Insurance felt harsh</p> <p>“I am a bit concerned that about potential misinformation being provided during this audit”</p> <p>This pertained to an innocent error on a very small element of the audit, and did not reflect the substantial support provided by TDC colleagues during the audit process.</p> <p>D: Difficult to add much here as the majority of the audit took place outside of Finance, and the audit did not pick up any major areas of improvement</p>
IT Security	10	10	10	10	10	
TPO Follow-up	10	10	10	10	10	Gary was well informed and understood our processes very well therefore I was very satisfied that he had thoroughly investigated the process.
Safeguarding	10	10	10	10	10	
Enforcement	10	10	10	10	10	Can't fault the process very happy with the way it was undertaken and the results.
Section 106	10	10	10	10	10	Can't fault the process very happy with the way it was undertaken and the results.
IT Networks	10	10	10	10	10	Thanks. Useful audit.

Main Accounts	10	10	10	9	9.8	D: The audit didn't as such add too much value since no discrepancies were uncovered within the audit. This is no fault of the audit, merely a consequence of existing controls being robust.
Insurance	5	9	9	10	8.3	A: No conversation took place prior to the commencement of the audit so issues in the brief had to be addressed at that point. Pre-Audit planning ensures audit runs smoother and more time can be devoted to the audit. B: Auditor needed to have more experience of insurance audit. C: The auditor communication was sporadic as he was involved in other activities.
NNDR	10	10	10	5	8.8	D: We are audited every year and have prescribed processes in place. There is very little that can be recommended in an audit that adds value to the service.
Benefits	9	9	9	9	9	A: Still not the best time of year due to preparations for annual billing B: clear & concise C: not much with me, but Chris P was directing queries to assessors & the training officer D: couple of issues picked up
	9.1 9.7	9.3 9.5	9.5 9.6	8.2 9.1	9 9.5	Annual Averages Annual Averages 2015/16