

GOVERNANCE COMMITTEE

Monday, 10th December 2012
at 6.00 pm

PLEASE NOTE TIME OF MEETING

Conference Room 3 - Civic Centre

This meeting is open to the public

Members of the Committee

Councillor David Furnell (Chair)
Councillor Mark Chaloner
Councillor Edward Daunt
Councillor John Hannides
Councillor John Inglis
Councillor Satvir Kaur
Councillor Eamonn Keogh

Independent Members

Mr David Blake

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PUBLIC INFORMATION

Role of the Governance Committee

Information regarding the role of the Committee's is contained in Part 2 (Articles) of the Council's Constitution.

[02 Part 2 - Articles](#)

It includes at least one Councillor from each of the political groups represented on the Council, and at least one independent person, without voting rights, who is not a Councillor or an Officer of the Council.

Public Representations

At the discretion of the Chair, members of the public may address the meeting about any report on the agenda for the meeting in which they have a relevant interest.

Southampton City Council's Seven Priorities

- More jobs for local people
- More local people who are well educated and skilled
- A better and safer place in which to live and invest
- Better protection for children and young people
- Support for the most vulnerable people and families
- Reducing health inequalities
- Reshaping the Council for the future

Smoking policy – The Council operates a no-smoking policy in all civic buildings.

Mobile Telephones – Please turn off your mobile telephone whilst in the meeting.

Fire Procedure – in the event of a fire or other emergency a continuous alarm will sound and you will be advised by Council officers what action to take.

Access – Access is available for disabled people. Please contact the Democratic Support Officer who will help to make any necessary arrangements.

Dates of Meetings: Municipal Year 2012/13

2012	2013
2 nd July	5 th February
25 th September	30 th April
10 th December	

CONDUCT OF MEETING

Terms of Reference

The terms of reference of the Governance Committee are contained in Part 3 of the Council's Constitution.

[03 - Part 3 - Responsibility for Functions](#)

Business to be discussed

Only those items listed on the attached agenda may be considered at this meeting.

Quorum

The minimum number of appointed Members required to be in attendance to hold the meeting is 3.

Rules of Procedure

The meeting is governed by the Council Procedure Rules as set out in Part 4 of the Constitution.

DISCLOSURE OF INTEREST

Members are required to disclose, in accordance with the Members' Code of Conduct, **both** the existence **and** nature of any "Disclosable Personal Interest" or "Other Interest" they may have in relation to matters for consideration on this Agenda.

DISCLOSABLE PERSONAL INTERESTS

A Member must regard himself or herself as having a Disclosable Pecuniary Interest in any matter that they or their spouse, partner, a person they are living with as husband or wife, or a person with whom they are living as if they were a civil partner in relation to:

(i) Any employment, office, trade, profession or vocation carried on for profit or gain.

(ii) Sponsorship:

Any payment or provision of any other financial benefit (other than from Southampton City Council) made or provided within the relevant period in respect of any expense incurred by you in carrying out duties as a member, or towards your election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.

(iii) Any contract which is made between you / your spouse etc (or a body in which the you / your spouse etc has a beneficial interest) and Southampton City Council under which goods or services are to be provided or works are to be executed, and which has not been fully discharged.

(iv) Any beneficial interest in land which is within the area of Southampton.

(v) Any license (held alone or jointly with others) to occupy land in the area of Southampton for a month or longer.

(vi) Any tenancy where (to your knowledge) the landlord is Southampton City Council and the tenant is a body in which you / your spouse etc has a beneficial interests.

(vii) Any beneficial interest in securities of a body where that body (to your knowledge) has a place of business or land in the area of Southampton, and either:

- a) the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body, or
- b) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you / your spouse etc has a beneficial interest that exceeds one hundredth of the total issued share capital of that class.

Other Interests

A Member must regard himself or herself as having a, 'Other Interest' in any membership of, or occupation of a position of general control or management in:

Any body to which they have been appointed or nominated by Southampton City Council

Any public authority or body exercising functions of a public nature

Any body directed to charitable purposes

Any body whose principal purpose includes the influence of public opinion or policy

Principles of Decision Making

All decisions of the Council will be made in accordance with the following principles:-

- proportionality (i.e. the action must be proportionate to the desired outcome);
- due consultation and the taking of professional advice from officers;
- respect for human rights;
- a presumption in favour of openness, accountability and transparency;
- setting out what options have been considered;
- setting out reasons for the decision; and
- clarity of aims and desired outcomes.

In exercising discretion, the decision maker must:

- understand the law that regulates the decision making power and gives effect to it. The decision-maker must direct itself properly in law;
- take into account all relevant matters (those matters which the law requires the authority as a matter of legal obligation to take into account);
- leave out of account irrelevant considerations;
- act for a proper purpose, exercising its powers for the public good;
- not reach a decision which no authority acting reasonably could reach, (also known as the "rationality" or "taking leave of your senses" principle);
- comply with the rule that local government finance is to be conducted on an annual basis. Save to the extent authorised by Parliament, 'live now, pay later' and forward funding are unlawful; and
- act with procedural propriety in accordance with the rules of fairness.

AGENDA

Agendas and papers are now available via the Council's Website

1 APOLOGIES

To receive any apologies.

2 DISCLOSURE OF PERSONAL AND PECUNIARY INTERESTS

In accordance with the Localism Act 2011, and the Council's Code of Conduct, Members to disclose any personal or pecuniary interests in any matter included on the agenda for this meeting.

NOTE: Members are reminded that, where applicable, they must complete the appropriate form recording details of any such interests and hand it to the Democratic Support Officer.

3 STATEMENT FROM THE CHAIR

4 MINUTES OF PREVIOUS MEETING (INCLUDING MATTERS ARISING)

To approve and sign as a correct record the Minutes of the meeting held on 25th September 2012 and to deal with any matters arising, attached.

5 RISK MANAGEMENT ACTION PLAN 2012-13: STATUS REPORT

Report of the Head of Finance and IT providing a mid term status report on the Risk Management Action Plan 2012-13 as presented and approved by the Governance Committee at the meeting held on 2nd July 2012, attached.

6 AUDIT COMMISSION: CERTIFICATION OF CLAIMS AND RETURNS - ANNUAL REPORT 2011/12

Report of the Chief Internal Auditor regarding outcomes of the Audit Commissions Certification of Claims and Returns – Annual Report 2011/12, attached.

7 INTERNAL AUDIT: PROGRESS REPORT - 31 OCTOBER 2012

Report of the Chief Internal Auditor regarding progress on the Internal Audit Progress for the period 31st October 2012, attached.

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GOVERNANCE COMMITTEE

MINUTES OF THE MEETING HELD ON 25 SEPTEMBER 2012

Present: Councillors Furnell (Chair), Chaloner, Daunt, Inglis, Kaur and Keogh

Independent Members Mr David Blake

Apologies: Councillors Hannides and Mrs E Hale

Also in Attendance Kate Handy, District Auditor and Steve High, Team Leader - Audit Commission

9. **MINUTES OF PREVIOUS MEETINGS (INCLUDING MATTERS ARISING)**

RESOLVED: that the minutes for the meetings of the Standard and Governance Committee on 25th June 2012 and the Governance Committee on the 2nd July 2012 be approved and signed as a correct record subject to the amendment to the attendance record for the 2nd July meeting to include David Blake as being in attendance. (Copy of the minutes circulated with the agenda and appended to the signed minutes).

10. **ANNUAL REPORT ON LOCAL GOVERNMENT OMBUDSMAN COMPLAINTS 2011-12**

The Committee received and noted the report of the Director of Corporate Services summarising the performance and issues arising out of the Annual Letter for 2011-12 (year ending 31st March 2012) from the Commission for Local Administration in England (Ombudsman). (Copy of report circulated with the agenda and appended to signed minutes).

It was noted that separate reports are provided to the Committee in relation to the Council's performance under its Corporate Complaints Procedure and the Statutory Children's and Adult's Social Care complaints procedures as both of these ultimately impact upon and form links with the Council's relationship with the Ombudsman.

The Committee noted that the most significant increase in 2011/12 was in Environmental Services and Public Protection and Regulation and that although the reason for this trend had not yet been clarified, it was believed to be due to the large number of these issues related to enquiries about waste collection services concerns following the industrial action last year. It was agreed that further clarification on this issue would be given to members via direct email prior to the next meeting.

11. **ANNUAL REPORT ON CHILDREN'S SERVICES AND LEARNING / HEALTH AND ADULT SOCIAL CARE COMPLAINTS 2011/12**

The Committee received and noted the report of the Customer Care and Quality Manager regarding Children's Services and Learning / Health and Adult Social Care

Complaints between April 2011 and March 2012 setting out the performance of both Directorates in responding to complaints and other contacts (compliments, comments and MP enquiries). (Copy of report circulated with the agenda and appended to signed minutes).

12. **CORPORATE COMPLAINTS 2011-12**

The Committee considered the report of the Senior Manager, Customer and Business Improvement summarising performance and issues arising out of complaints made by the public via the Council's Corporate Complaint's Procedure from the 1st April 2011 until 31st March 2012. (Copy of report circulated with the agenda and appended to signed minutes).

It was reported that the update to the Lagan system introduced in April 2012 caused a technical problem with the reports used to send out questionnaires to complainants and that therefore the decision had been made because of this and the relatively low response rate, to suspend this method of collecting customer feedback for 2012/13 whilst alternatives are explored. Members expressed their concern at not having an alternative method of collecting feedback from complainants for a whole year.

It was agreed that as the detail to a number of queries from the Committee was not available this would be communicated to the members via email prior to the next meeting.

RESOLVED that the Committee recommended that:-

- (i) The present system of collecting feedback from complainants after Stage 1 of the complaints process via questionnaires be retained until an alternative method is in place;
- (ii) Future questionnaires include a question relating to the performance of Action line for future monitoring purposes;
- (iii) The results of the questionnaires be further broken down by post code to provide information on a more regional basis; and
- (iv) The summary of the Results of the Complaints Questionnaires be published on the Council's web pages.

13. **CHAIR'S ANNUAL REPORT ON AUDIT COMMITTEE 2011/12**

The Committee received the report of the Chief Internal Auditor regarding the Chair of the Audit Committee's Annual Report on the work undertaken by the Audit Committee during the 2011/12 Municipal year. (Copy of the report circulated with the agenda and appended to the signed minutes).

During this Municipal year the Audit Committee had been integrated with the previous Standards and Governance Committee to form the new Governance Committee which would now fulfil the functions of the two previous committees.

The Committee discussed the major change in the past year regarding the Audit function which was the Government's implementation of the transfer of the Audit Commission's work to the private sector to take effect from 31 October 2012.

14. **INTERNAL AUDIT: PROGRESS REPORT AUGUST 2012**

The Committee received and noted the report of the Chief Internal Auditor summarising the activities of internal audit for the period August 2012. In accordance with proper internal audit practices and the Internal Audit Strategy, the Governance Committee is required to receive the Chief Internal Auditor's progress report. (Copy of report circulated with the agenda and appended to signed minutes).

15. **INTERNAL AUDIT STRATEGY 2012-15**

The Committee received and the report of the Chief Internal Auditor detailing the Internal Audit Strategy for 2012-15 outlining how the Council's internal audit service will be managed, delivered and developed. (Copy of report circulated with the agenda and appended to signed minutes).

It was reiterated that in February 2012, the Council had entered into a collaborative partnership with Hampshire County Council for the provision of internal audit services.

16. **STRATEGIC RISK REGISTER**

The Committee considered the report of the Head of Finance and IT regarding the Strategic Risk Register identifying key risks that need to be managed in order to support the successful delivery of the Council's priorities and challenges and to enable opportunities to be exploited. (Copy of report circulated with the agenda and appended to signed minutes).

It was reiterated that the Management Board of Directors ("MBoD") were committed to the risk registers being developed and managed to be an effective and useful management tool'.

RESOLVED that:-

- (i) the 'Strategic Risks' for 2012-13 be noted (Appendix 1); and
- (ii) the 'Summary of Directorate Risk Registers' (Appendix 2) be noted.

17. **AUDIT COMMISSION: ANNUAL GOVERNANCE REPORT 2011/12**

The Committee received and noted the report of the Chief Internal Auditor summarising the findings from the 2011/12 audit to assess how well the Council uses and manages their resources to deliver value for money. (Copy of report circulated with the agenda and appended to signed minutes).

The Committee were informed by the external auditor that an unqualified opinion had been issued in relation to both the Financial Statements and the arrangements in place to secure value for money in the Council's use of resources.

18. **AUDIT COMMISSION: ANNUAL AUDIT LETTER 2011/12**

The Committee received and noted the report of the Chief Internal Auditor concerning the Annual Audit Letter presenting the results of the statutory audit of the Council's 2011/12 financial statements and the assessment of arrangements to achieve value for money in the Council's use of resources. (Copy of report circulated with the agenda and appended to signed minutes).

19. **ANNUAL GOVERNANCE STATEMENT**

The Committee considered the report of the Head of Finance and It regarding the Annual Governance Statement. (Copy of report circulated with the agenda and appended to signed minutes).

RESOLVED that:-

- (i) the draft Annual Governance Statement be approved by the Committee as meaningful and the system of internal control as having operated effectively throughout the reporting period; and
- (ii) the status of the 2010-11 AGS Action Plan as substantially complete be noted.

20. **STATEMENT OF ACCOUNTS**

The Committee considered the report of the Head of Finance (in accordance with the Accounts and Audit Regulations 2011) seeking approval of the Financial Statements 2011/12. (Copy of report circulated with the agenda and appended to signed minutes).

The accounts submitted for approval were the subject of the Annual Audit and reflected all agreed amendments to date.

RESOLVED that:-

- (i) the Statement of Accounts 2011/12 be approved and signed by the Chair of the Governance Committee subject to any changes required after the completion of the Audit; and
- (ii) The changes required to the draft accounts as indicated in the report following the completion of the Annual Audit be approved.

21. **TREASURY MANAGEMENT STRATEGY AND PRUDENTIAL LIMITS MID YEAR REVIEW**

The Committee considered the report of the Head of Finance and IT (Chief Financial Officer) regarding the Treasury Management Strategy and Prudential Limits Mid Year Review. (Copy of report circulated with the agenda and appended to signed minutes).

The Panel noted in particular that there had been an increase in the Capital Financing Requirement compared to that reported within the outturn report submitted to Council on the 11 July 2012 due to a reduction in funding from contributions accounted for in the year and a corresponding increase in borrowing following an

amendment made as part of the audit of the 2011/12 accounts and that was provision within the revenue budget for these borrowing costs.

RESOLVED that:-

- (i) the current and forecast position with regards to these indicators and to endorse any changes be noted;
- (ii) the continued proactive approach to Treasury Management has led to reductions in borrowing costs and safeguarded investment income be noted; and
- (iii) the changes to the 2011/12 Capital Financing Requirement to that reported in the Outturn report submitted to Council on the 11 July 2012 be noted.

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Agenda Item 5

DECISION-MAKER:	GOVERNANCE COMMITTEE
SUBJECT:	RISK MANAGEMENT ACTION PLAN 2012-13: STATUS REPORT
DATE OF DECISION:	10 DECEMBER 2012
REPORT OF:	HEAD OF FINANCE AND IT
STATEMENT OF CONFIDENTIALITY	
Not applicable.	

BRIEF SUMMARY

The 'Risk Management Action Plan 2012-13' was presented and approved by the Governance Committee at the meeting held on 2nd July 2012. In accordance with the Council's Risk Management Strategy, progress against the agreed 'Action Plan' shall be reported to the Governance Committee on an annual basis with a 'mid term' status report.

RECOMMENDATIONS: The Governance Committee is asked to:

- (i) To note the 'Risk Management Action Plan 2012-13: Status Report' document (Appendix 1).

REASONS FOR REPORT RECOMMENDATIONS

1. The Governance Committee has responsibility to provide independent assurance on the adequacy of the risk management framework and the internal control and reporting environment, including (but not limited to) the reliability of the financial reporting process and the annual governance statement. In addition, the Committee needs to satisfy itself that appropriate action is being taken on risk and internal control related issues identified by the internal and external auditors and other review and inspection bodies.

DETAIL (Including consultation carried out)

2. The Risk Management Action Plan 2012-13 is intended to encompass the range of actions considered necessary to ensure that existing good risk management practice is maintained and/or arrangements are further developed as appropriate. It should however be recognised that the plan needs to be flexible in order to be able to respond to other priorities should they arise during the period.
3. The report reflects the position or status of the agreed actions.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

4. No alternative options have been considered.

RESOURCE IMPLICATIONS

Capital/Revenue

5. NONE

Property/Other

6. NONE

LEGAL IMPLICATIONS

Statutory Power to undertake the proposals in the report:

7. The Accounts and Audit (England) Regulations 2011 require the Council to adopt Good Governance arrangements in respect of the discharge of its functions. The above arrangements are intended to meet those responsibilities.

Other Legal Implications:

8. NONE

POLICY FRAMEWORK IMPLICATIONS

9. NONE

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SUPPORTING DOCUMENTATION

Non-confidential appendices are in the Members' Rooms and can be accessed on-line

Appendices

1.	Risk Management Action Plan 2012-13: Status Report
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Documents in Members' Rooms

1.	None
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Integrated Impact Assessment

Do the implications/subject/recommendations in the report require an Integrated Impact Assessment to be carried out.	No
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Other Background Documents

Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
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1.		
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Integrated Impact Assessment and Other Background documents available for inspection at:

WARDS/COMMUNITIES AFFECTED:	N/A
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RISK MANAGEMENT ACTION PLAN 2012-13 - Status Report

	THEME / SOURCE / ISSUE	ACTION	TARGET	STATUS	COMMENTS
1.	Reporting risk	Review and further develop the format in respect of how risks are report to the Management Board of Directors and Governance Committee.	Sept 12	Completed	New format of reporting risks favourably received by the Governance Committee at the September meeting. Format of risk reporting be discussed further at the MBoD 'risk workshop review' session in November (see comments below).
2.	Business Planning - Ensure that key risks are aligned with the key priorities and challenges	Review, and where necessary, challenge the content of the Directorate Risk Registers to ensure quality and consistency of approach. Facilitate the update and review of the Strategic Risk Register in consultation with the Management Board of Directors ("MBoD").	Sept 12	In progress	The significant and ongoing organisational restructures have meant that some of the original risks identified by Directorates are no longer relevant and/or the responsibility for managing the risk has changed. Further work is ongoing with directorates to ensure that risk registers remain fit for purpose. The Strategic Risk Register, together with a summary of the Directorate Risk Registers, was reviewed by MBoD in July. At this meeting MBoD reiterated their desire for the risk registers to be managed in such way that are 'truly useful as a management tool'. MBoD agreed to hold three 'risk workshop review' sessions per annum to both formally review the Strategic Risks and to provide an opportunity to develop an increased understanding and awareness of key risks across the organisation. The first of these sessions was scheduled to be held in October however it was rearranged for 26 th November.
3.	Communication	Work with and assist the new Directorate Business Development Managers (or equivalent) in respect of their risk management responsibilities.	Sept 12	Completed	Initial meeting held with the Directorate Business Development Managers (in October) to discuss their role in respect of both risk management and governance. Further meetings to be held.

	THEME / SOURCE / ISSUE	ACTION	TARGET	STATUS	COMMENTS
4.	Managing Risks in Partnerships	Ensure that future corporate guidance in respect of partnership working includes and/or provides links to good practice in respect of risk management.	Mar 13	Completed	A revised Partnership Code has been developed and adopted as part of the Council's Constitution. The revised Code is intended to ensure that sound governance arrangements are in place and provides 'signposts to good practice'. It will continue to be reviewed as partnership working arrangements develop and evolve.
5.	Operational risk management	Undertake a review, in consultation with our insurance broker/advisors, to identify potential actions to reduce risk and/or minimise losses.	Mar 13	In progress	<p>Health and safety incident/accident investigation and reporting process reviewed in consultation with our liability insurers and the internal health and safety team.</p> <p>Meeting held with our liability insurers and SCC Highways Client to discuss risk and insurance issues that need to be considered as part of the review of the SCC Highways Inspection and Maintenance Policy.</p> <p>Redesigned the motor claim form in consultation with motor insurers and SCC Fleet Transport in order to be able to capture better claims information.</p>
6.	Fire and Security Surveys	Facilitate and direct a programme of property risk reviews either at the request of insurance underwriters or in response to an area of concern.	Mar 13	In progress	Property insurers have confirmed that they wish to carry out 'Fire & Security' surveys at six council premises (comprising two secondary schools, one other educational establishment, a housing tower block, a social care home and the Civic Centre). The surveys are expected to take place early in the New Year which could result in 'risk improvement' requirements or recommendations being identified.
7.	Guidance and advice	Ensure that a range of risk management guidance documents and templates (including those relating to insurance) are available and are aligned with the requirements of service areas.	Mar 13	Completed	<p>The risk and insurance intranet site has been reviewed and updated as part of an exercise to migrate the pages to the Finance Division.</p> <p>In addition, a document for community groups has been developed providing guidance on the types of insurance cover they may</p>

	THEME / SOURCE / ISSUE	ACTION	TARGET	STATUS	COMMENTS
					require together with sources of further information.
8.	Policy and Strategy - Ensure that the Risk Management Strategy remain relevant and appropriate.	Review and update the Risk Management Strategy as necessary and report any significant changes to the Governance Committee for approval.	Mar 13	Not started	To be reported to the Governance Committee in Summer 2013.

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Agenda Item 6

DECISION-MAKER:	GOVERNANCE COMMITTEE
SUBJECT:	AUDIT COMMISSION: CERTIFICATION OF CLAIMS AND RETURNS – ANNUAL REPORT 2011/12
DATE OF DECISION:	10 DECEMBER 2012
REPORT OF:	CHIEF INTERNAL AUDITOR
STATEMENT OF CONFIDENTIALITY	
Not Applicable	

BRIEF SUMMARY

The purpose of this paper is to provide the Governance Committee with the outcomes of the Audit Commissions Certification of Claims and Returns – Annual Report 2011/12.

Local authorities claim large sums of public money in grants and subsidies from central government and other grant-paying bodies and are required to complete returns providing financial information to government departments.

The 'Certification of claims and returns – annual report' summarises the findings from the Audit Commission's certification of 2011/12 claims. It includes the messages arising from their assessment of the Council's arrangements for preparing claims and returns and information on claims that were amended or qualified.

Of the work carried out on five claims and returns, the external auditor issued a qualification letter with their certificate on the 2011/12 Housing and Council Tax Benefits grant claim and the Teachers' Pension Contribution return.

RECOMMENDATIONS:

- (i) That the Governance Committee notes the Audit Commission's annual report on the Certification of Claims and Returns 2011/12 as attached.

REASONS FOR REPORT RECOMMENDATIONS

1. The Governance Committee's Terms of Reference require it to be satisfied and provide assurance that appropriate action is being taken on risk and internal control related issues identified by the external auditors. Specifically, the Committee has responsibility for oversight of the reports of external audit.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

2. None

DETAIL (Including consultation carried out)

3. The following Audit Commission report is attached for consideration in the appendix:

- Certification of Claims and Returns – Annual Report 2011/12

The external auditor will be in attendance at the Committee meeting to answer any questions.

The report, as attached, has been discussed and agreed with the appropriate officers.

RESOURCE IMPLICATIONS

Capital/Revenue

4. None

Property/Other

5. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

6. The Accounts and Audit (England) Regulations 2011 require the Council to 'undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.

Other Legal Implications:

7. None

POLICY FRAMEWORK IMPLICATIONS

8. None

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KEY DECISION? Yes/No No

WARDS/COMMUNITIES AFFECTED:	N/A
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SUPPORTING DOCUMENTATION

Non-confidential appendices are in the Members' Rooms and can be accessed on-line
Appendices

1.	Audit Commission: Certification of Claims and Returns – Annual Report 2011/12
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Documents In Members' Rooms

1.	None
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Integrated Impact Assessment

Do the implications/subject of the report require an Integrated Impact Assessment (IIA) to be carried out.	No
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Other Background Documents

Integrated Impact Assessment and Other Background documents available for inspection at:

Title of Background Paper(s) Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)

1.	None	
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Certification of claims and returns - annual report

Southampton City Council

Audit 2011/12



Agenda Item 6

Appendix



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Results of 2011/12 certification work.....	5
Summary of certification fees	7

Introduction

Local authorities claim large sums of public money in grants and subsidies from central government and other grant-paying bodies and are required to complete returns providing financial information to government departments. My certification work provides assurance to grant-paying bodies that claims for grants and subsidies are made properly or that information in financial returns is reliable. This report summarises the outcomes of my certification work on your 2011/12 claims and returns.

Under section 28 of the Audit Commission Act 1998, the Audit Commission may, at the request of authorities, make arrangements for certifying claims and returns because scheme terms and conditions include a certification requirement. Where such arrangements are made, certification instructions issued by the Audit Commission to its auditors set out the work auditors must do before they give their certificate. The work required varies according to the value of the claim or return and the requirements of the government department or grant-paying body, but in broad terms:

- for claims and returns below £125,000 the Commission does not make certification arrangements and I was not required to undertake work;
- for claims and returns between £125,000 and £500,000, I undertook limited tests to agree form entries to underlying records, but did not undertake any testing of eligibility of expenditure; and
- for claims and returns over £500,000 I planned and performed my work in accordance with the certification instruction to assess the control environment for the preparation of the claim or return to decide whether or not to place reliance on it. Depending on the outcome of that assessment, I undertook testing as appropriate to agree form entries to underlying records and test the eligibility of expenditure or data. Auditors are required to complete all of the tests in the relevant certification instruction, if reliance on the control environment has led to a reduced level of testing for more than two years.

Claims and returns may be amended where I agree with your officers that this is necessary. My certificate may also refer to a qualification letter where there is disagreement or uncertainty, or you have not complied with scheme terms and conditions.

Summary of my 2011/12 certification work

The Authority has continued to meet the deadlines for preparing claims and returns.

I carried out work on five claims and returns, all were over the £500,000 threshold. My work gave rise to amendments to one claim for the year ended 31 March 2012. I issued a qualification letter with my certificate on the 2011/12 Housing and Council Tax Benefits grant claim and the Teachers' Pension Contribution return.

Table 1: Summary of 2011/12 certification work

Number of claims and returns certified	
Total value of claims and returns certified	£227 million
Number of claims and returns amended due to errors	1
Number of claims and returns where I issued a qualification letter because there was disagreement or uncertainty over the content of the claim or return or scheme terms and conditions had not been complied with	2
Total cost of certification work	£66,677

I summarise below the main features of my certification work and what I found.

Results of 2011/12 certification work

This section summarises the results of my 2011/12 certification work and highlights the significant issues arising from that work.

My certification work has confirmed that the Council sent all of the expected uncertified 2011/12 grant claims and returns to the respective government department on time. Supporting working papers were provided to me by your officers and I have been able to complete the work required by the Audit Commission's certification instruction for each claim or return. All certified claims and returns were sent to the relevant government department on time. No significant issues arose from my certification work that I need to report to the Council.

Table 2: Claims and returns above £500,000

Claim or return	Value of claim or return presented for certification (£'000)	Was reliance placed on the control environment?	Value of any amendments made £	Was a qualification letter issued?
Housing and council tax benefit scheme	125,148	N/A – Requirement to follow separate HB COUNT approach	10	Yes
Pooling of housing capital receipts	3,009	No – Required to test in full due to third year of a three year cycle	N/A	No
HRA subsidy	-7,455	Yes	N/A	No

Claim or return	Value of claim or return presented for certification (£'000)	Was reliance placed on the control environment?	Value of any amendments made £	Was a qualification letter issued?
National non-domestic rates return	95,513	No – Required to test in full due to third year of a three year cycle	N/A	No
Teachers' pension contributions return	10,870	No – Required to test in full due to third year of a three year cycle	N/A	Yes

Housing and council tax benefit scheme

There were no significant issues arising from my testing of your housing and council tax benefits claim for 2011/12. I reported the minor discrepancies that I found between the amount of benefit granted on the computer system and the amount actually paid to claimants and the impact of the minor errors that were noted during my testing. I am required to report such issues to the Department of Work and Pensions, to enable them to consider whether any action is necessary.

Teachers' pension contribution return

My testing revealed 3 cases on the payroll for which the Council could not confirm that the teacher had opted out of the teachers' pension scheme. In each case the teacher was a 'supply teacher'. The Council has therefore reviewed the payroll records for all supply teachers who have opted out of the scheme and found a total of 17 cases for which further investigation is required. When this further investigation has been completed the Council will write to each teacher for who supporting evidence is not available to confirm that they had intended to opt out of the teachers' pension scheme. If they did not intend to opt out the Council will recover any outstanding pension contributions. Any such recovery will be included on a future return.

Summary of certification fees

This section summarises the fees arising from my 2011/12 certification work and highlights the reasons for any significant changes in the level of fees from 2010/11.

Table 3: Summary of certification fees

Claim or return	2011/12 fee	2010/11 fee	Reasons for changes in fee greater than +/- 10 per cent
Housing and council tax benefit scheme	51,028	47,346	N/A
Pooling of housing capital receipts	2,638	1,851	More detailed testing required in 2011/12.
HRA subsidy	1,615	4,362	Fewer issues arose that required follow up this year.
Housing finance base data return	N/A	4,907	No requirement to certify this return in 2011/12.
National non-domestic rates return	4,534	1,954	More detailed testing required in 2011/12.
Teachers' pensions return	4,981	3,041	More detailed testing required in 2011/12.
Sure start, early years and childcare grant and aiming high for disabled children grant	N/A	1,610	No requirement to certify this return in 2011/12.

Claim or return	2011/12 fee	2010/11 fee	Reasons for changes in fee greater than +/- 10 per cent
Disabled facilities	N/A	1,040	No requirement to certify this return in 2011/12.
New Deal for communities	N/A	13,166	No requirement to certify this return in 2011/12.
Planning, control and reporting	1,881	1,043	
Total	66,677	80,320	

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The Statement of responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body.



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October 2012

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Agenda Item 7

DECISION-MAKER:	GOVERNANCE COMMITTEE
SUBJECT:	INTERNAL AUDIT: PROGRESS REPORT - 31 OCTOBER 2012
DATE OF DECISION:	10 DECEMBER 2012
REPORT OF:	CHIEF INTERNAL AUDITOR
STATEMENT OF CONFIDENTIALITY	
None	

BRIEF SUMMARY

Under the Accounts and Audit (England) Regulations 2011, the Council is responsible for:

- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
- undertaking an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.

In accordance with proper internal audit practices and the Internal Audit Strategy, the Chief Internal Auditor is required to provide a written status report to the Governance Committee, summarising:

- progress in implementing the audit plan;
- internal audit reviews in progress;
- audit opinion on all internal audit reviews completed since the last report and executive summaries of published reports where critical weaknesses or unacceptable levels of risk were identified; and
- the status of 'live' reports, i.e. those where internal audit work is completed and actions are planned to improve the framework of governance, risk management and management control.

The Appendix summarises the activities of internal audit for the period ending 31st October 2012.

RECOMMENDATIONS:

- (i) That the Governance Committee notes the Internal Audit Progress report for the period 31st October 2012 as attached.

REASONS FOR REPORT RECOMMENDATIONS

1. In accordance with proper internal audit practices and the Internal Audit Strategy, the Governance Committee is required to receive the Chief Internal Auditor's progress report.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

2. None

DETAIL (Including consultation carried out)

3. The status report for the period 31st October 2012 is attached for consideration in the Appendix.

RESOURCE IMPLICATIONS

Capital/Revenue

4. None

Property/Other

5. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

6. The Accounts and Audit (England) Regulations 2011 require the Council to 'undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'

Other Legal Implications:

7. None

POLICY FRAMEWORK IMPLICATIONS

8. None

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KEY DECISION? No

WARDS/COMMUNITIES AFFECTED:	
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SUPPORTING DOCUMENTATION

Non-confidential appendices are in the Members' Rooms and can be accessed on-line

Appendices

1.	Internal Audit: Progress Report period 31st October 2012
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Documents In Members' Rooms

1.	None
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Integrated Impact Assessment

Do the implications/subject of the report require an Integrated Impact Assessment (IIA) to be carried out.	No
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Other Background Documents

Integrated Impact Assessment and Other Background documents available for inspection at:

Title of Background Paper(s) Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)

1.	N/A	
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SUBJECT:	Internal Audit: Progress Report
MEETING:	Governance Committee
DATE OF MEETING:	10th December 2012
REPORT OF:	Chief Internal Auditor
REPORT DATE:	31 October 2012

1 Opinion definitions

Opinion	Framework of governance, risk management and management control
Substantial assurance	A sound framework in place that is operating effectively. Some immaterial evidence of inconsistent application.
Adequate Assurance	Basically a sound framework in place but with recurring evidence of inconsistent application.
Limited assurance	Critical weakness(es) identified within the framework and / or significant evidence of inconsistent application.
No assurance	Fundamental weaknesses have been identified or the framework is ineffective or absent.

2 Status of 'live' reports:

Audit title	Report date	Accountable Director	Audit Assurance		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Pending	Cleared	Overdue
School Admissions	19/08/11	Children's Services & Learning	Adequate	Substantial	3(1)	-	2(1)	1(0)
Day Care Thematic review	19/03/12	Health and Adult Social Care	Limited	Substantial	28(12)	-	25(12)	3(0)
Locality Teams	20/04/12	Health and Adult Social Care	Adequate	Adequate	4(4)	-	-	4(4)
Payroll	21/05/12	Corporate Services	Adequate	Substantial	22(18)	1(0)	20(17)	1(1)
Teachers Pension	24/05/12	Corporate Services	No	Limited	16(16)	-	10(10)	6(6)
Repairs and Maintenance - Housing	12/06/12	Economic Development and Environment	Limited	Adequate	13(5)	5(3)	8(2)	-
IT Solutions Development and Support	28/06/12	Corporate Services	Adequate	Adequate	3(0)	-	-	3(0)
Highways	01/08/12	Economic Development and Environment	Substantial	Substantial	2(0)	2(0)	-	-
Sports & Recreation Partnership	19/09/12	Economic Development and Environment	Adequate	Adequate	8(6)	8(6)	-	-
Bitterne Junior School	28/09/12	Children's Services & Learning	Adequate	Adequate	15(10)	6(3)	9(7)	-
Bitterne Infant School	05/10/12	Children's Services & Learning	Adequate	Adequate	15(9)	6(2)	9(7)	-
Mobile Phones	16/10/12	Corporate Services	No	Limited	10(3)	8(1)	2(2)	-

Audit title	Report date	Accountable Director	Audit Assurance		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Pending	Cleared	Overdue
Across school thematic - Procurement	09/11/12	Children's Services & Learning	Limited	Limited	17(8)	17(8)	-	-
Human Resources – Pre-employment Checks	09/11/12	Corporate Services	Limited	Limited	25(18)	16(9)	9(9)	-
Redbridge Community School	15/11/12	Children's Services & Learning	Adequate	Adequate	13(1)	9(1)	4(0)	-

3 Executive summaries of new reports published where critical weaknesses or unacceptable levels of risk were identified:

Audit title: Mobile Phones (18 Oct 2012)

Original published audit opinion: No Assurance

Current audit opinion: Limited Assurance

Executive summary:

At the time of the audit review 2307 mobile phones were in use across the Council (of which 459 were smart phones / Blackberry's)

The current mobile phone policy was last reviewed in 2005 and whilst it did provide guidance on the use of the mobile phone for private calls and the rules regarding reimbursement it did not reflect the current technology used

There was no assessment undertaken prior to issue, in determining the business need for a mobile / smart phone. It was possible for any member of staff to request a mobile / smart phone with no authorisation from their line manager. Additionally there was no requirement for staff to sign a record to state that they would comply with the terms and conditions of the policy.

Capita IT monitor phone orders and deliveries. A database was maintained that records asset number, phone number, date issued and to whom. Despite guidance available on the Intranet for the cancellation and transfer of mobile phones, there was a lack of communication between departments and ITS to notify of changes in user.

Testing highlighted Sim cards had been transferred to private / other phones with the original handset passed to another member of staff. Such movements were not centrally reported or recorded.

The monitoring of mobile phone usage was the responsibility of cost centre managers. Procedures followed were inconsistent and there was no assurance that reimbursement was received for personal calls.

Due to the diverse nature of Council activity it was difficult to ascertain if all calls made were for business purposes. Clarification could not be established with regard to the use of text messages, internet usage and other mobile network calls detailed on the Vodafone statements received.

Management actions and update:

Procedures have been amended to enable an auditable process to track device allocation authorisation; and
Communication of the process for device cancellations and transfers

High priority actions overdue:

None

Audit title: HR Pre-employment Checks (09 Nov 2012)

Original published audit opinion: Limited Assurance

Current audit opinion: Limited Assurance

Executive summary:

CRB

The Criminal Records Bureau's (CRB) Code of Practice requires that all registered bodies must have a written policy to address a variety of key areas. The Council has two CRB policies, one for schools and another for non-schools, however, neither policy comprehensively covers all aspects of the 'COP'. Notable omissions include the handling and safeguarding of CRB certificate information.

Copies of CRB certificates were found to be held on some non-school and school personnel files for longer than six months. The unwarranted retention of documentation risks breach of legislative (Data Protection Act / Human Rights Act) and Code of Practice requirements.

Migrant Workers

The Council is licensed as a sponsor by the UK Border Agency to allow migrant workers into the UK and manage them. The UKBA specifies that the sponsor must notify the UKBA within 10 working days of specific events concerning the migrant worker including if their contract of employment ends e.g. through resignation or dismissal. HR Pay does not currently notify the UKBA of workers who leave the Councils employment.

HR Pay maintain a central record detailing current and past migrant workers (excluding those employed directly by schools). The spreadsheet shows when migrant workers visas/passports are due to expire in order to prevent illegal working. Testing of a sample of new starters noted that the spreadsheet was not routinely updated on a timely basis.

Despite a 'Preventing illegal working checklist' being available as part of the recruitment process, review highlighted inconsistent completion of the required paperwork or retention of necessary evidence to support the authenticity of key documentation.

General Recruitment

Following recruitment a 'new start file checklist' is completed by the HR Officer to record that all relevant paperwork has been received and necessary checks undertaken, which is then countersigned by an HR Manager.

Review highlighted a number of omissions and inconsistencies, most notably:

- 6 of 14 checklists were not complete (1 relating to a TUPE transfer);
- 1 was signed retrospectively following the selection of the employee file for an Ofsted inspection; and
- 2 checklists were signed but omissions were highlighted, including, no details of a second referee, CRB or proof of ID / right to work.

Management actions and update:

Communication of required compliance with relevant legislation including duty to notify UKBA when sponsored migrants leave employment relayed to key staff;

Right to work checklists of successful applicants reviewed by the HR Shared Services Manager to ensure timely update of key records;

Right to work guidance notes updated;

Right to work checklist amended to emphasise the need to copy all relevant documents;

Additional quality control checks introduced;

Right to work checklists now form part of the school recruitment process;

Schools have been reminded of their responsibilities to monitor the status of migrant workers; and

A policy has been written relating to 'references' covering both schools and non-schools

High priority actions overdue:

None

Audit title: School Thematic Review - Procurement (09 Nov 2012)

Original published audit opinion: Limited Assurance

Current audit opinion: Limited Assurance

Executive summary:

Each of the schools visited as part of the thematic review were aware of the Council's Contract Procedure Rules regarding the requirements to obtain quotes for goods and services, however none were fully compliant with established procedures.

Clusters

Schools are seeking to improve their purchasing power by procuring as a cluster to attain improved value for money for goods and services. None of the schools visited were aware that when procuring goods and services as part of a cluster the total value of the contract should be considered and not disaggregated to the value per school.

The legal status of clusters is ambiguous and there was no guidance or policies available to schools with particular regard to procurement and shared services, to include financial delegated authorities, responsibilities for decision making, governance arrangements, responsibilities for contract management and liabilities

Declaration of Business and Outside Interests

Only one school visited had an up-to-date register of business and outside interests. Registers were found to be incomplete and did not include all governors, or staff with financial and budgetary responsibilities.

Contract Registers

Four of the seven schools visited did not maintain a contracts register as stipulated in the Contract Procedure Rules (CPRs) for contracts under £100,000. Of the three schools that did maintain a register two were found not to contain sufficient details to allow for effective management and monitoring of contracts.

Contract Specifications

Several contract and service level agreement (SLA) specifications did not define sufficiently the service to be provided in terms of its nature, quality standards, information, monitoring requirements and contract review procedures.

In all schools visited examples were found of school copies of contracts not being signed making it difficult to determine whether there was an enforceable contract in existence, or signed by a person with the appropriate delegated authority.

In most instances when procuring a service schools did not discuss their own individual requirements for inclusion in a service level agreement with a supplier, the exceptions being those for Payroll and HR providers. Schools accepted supplier's SLA's without any discussion of inclusion of additional requirements specific to the school.

Terms SLA

Health and Safety (Capita) maintain a data base which records legal and statutory maintenance and testing required in buildings throughout the council, including schools. Schools were requested in September 2011 to complete a spreadsheet and provide evidence that the required health and safety tests were being conducted in their school and any issues identified had been addressed.

Three schools visited who had opted out of the Terms SLA had not returned the required information to Health and Safety, assurance can not therefore be fully provided that legal and statutory testing is being conducted by appropriately qualified persons and that any issues identified had been addressed within the school.

Framework Agreements & Photocopiers

Schools spend a substantial amount of their budgets on photocopier leases. Total costs over a six year rental period ranged from £5,200 to £95,000 dependent on the number and type of copiers. Only two of the schools visited obtained quotes from County Supplies for the rental of photocopiers. The company have conducted a procurement process through pre-tendered bids with photocopier suppliers in order to obtain competitive rates.

Schools are not obliged to use suppliers from a framework agreement, however a quote can be obtained from a supplier and compared to other quotes the school obtains.

Management actions have been agreed to mitigate risk exposures

4 Internal Audit Performance

% of plan completion

Analysis of audit activity to date confirms that 51% of the 2012/13 audit plan (including 2011/12 c/f) is complete or work in progress.

5 Planning and Resourcing

The internal audit plan for 2012-13 was approved by the Management Board of Directors and the Audit Committee in April 2012. The audit plan will remain fluid to ensure internal availability to react to the changing needs of the Council. Progress against the plan is detailed within section 7

6 Fraud and Irregularities

Within the year we have assessed and where appropriate, advised, investigated or supported the investigation of seven allegations of fraud, corruption or improper practice. A number of these cases were allegations made under the Duty to Act (Whistleblowing) Policy. Of these:

- 3 were investigated, but with no further action required;
- 1 was investigated to assist police with their enquiries
- 2 resulted in disciplinary action; and
- 1 remains ongoing

7 Rolling work programme

Audit title	Audit Progress				
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued (proposed)
2011/12 Audit Plan					
Housing and Council tax Benefits	✓	✓	✓	✓	16 Apr 2012
Locality Teams	✓	✓	✓	✓	20 Apr 2012
Payroll	✓	✓	✓	✓	21 May 2012
Teachers Pension	✓	✓	✓	✓	24 May 2012
General School Review – Weston Park Junior School	✓	✓	✓	✓	11 Jun 2012
Repairs and Maintenance - Housing	✓	✓	✓	✓	12 Jun 2012
General School Review – Harefield Primary School	✓	✓	✓	✓	12 Jun 2012
Computer Installations and Operations	✓	✓	✓	✓	13 Jun 2012
Main Accounting System	✓	✓	✓	✓	27 Jun 2012
IT Solutions Development and Support	✓	✓	✓	✓	28 Jun 2012
Provider Services	✓	✓	✓	✓	24 Jul 2012
Highways Futures	✓	✓	✓	✓	01 Aug 2012

Audit title	Audit Progress				
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued (proposed)
Financial Management	✓	✓	✓	✓	24 Aug 2012
Sports and Recreation Partnership	✓	✓	✓	✓	19 Sep 2012
Mobile Phone Policy	✓	✓	✓	✓	16 Oct 2012
Human Resources	✓	✓	✓	✓	09 Nov 2012
Across School Thematic review	✓	✓	✓	✓	09 Nov 2012
General School Review – Redbridge Community School	✓	✓	✓	✓	15 Nov 2012
Debtors	✓	✓	✓	✓	
2012/13 Audit Plan					
Annual Governance Statement	✓	✓	✓	✓	29 May 2012
Teachers Pensions	✓	✓	✓	✓	30 Nov 2012
Street Cleansing and Parks & Open Spaces	✓	✓	✓	✓	30 Nov 2012
PUSH	✓	✓	✓	✓	N/A
Solent Sea Rescue Organisation	✓	✓	✓	✓	N/A
Reactive Fraud	N/A	N/A	N/A	N/A	N/A
Precautions against fraud	N/A	✓			

Audit title	Audit Progress				
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued (proposed)
National Fraud Initiative	N/A	✓	✓	N/A	N/A
Capital Programme Management	✓	✓	✓	✓	
General school reviews:					
○ Bitterne Junior School	✓	✓	✓	✓	28 Sep 2012
○ Bitterne Infant School	✓	✓	✓	✓	05 Oct 2012
○ Polygon School	✓	✓	✓	✓	05 Nov 2012
○ Great Oaks Shool	✓	✓	✓	✓	30 Nov 2012
Schools Grant Funding	✓	✓			
Heating Charges	✓	✓	✓	✓	30 Nov 2012
European Funding	N/A	✓			
Procurement	✓	✓	✓	✓	
Public Health	✓	✓			
Income Transactions and Banking	✓	✓	✓	✓	30 Nov 2012
MARP - Multi Agency Resource Panel	✓	✓			
Fraud Thematic Review(s)	✓				

Audit title	Audit Progress				
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued (proposed)
Change Programme - STEP	✓	✓			
Health and Safety					
Information Governance					
Human Resources					
Contract Management					
Project management					
Electoral Registration					
Code of Conduct (Members and Officers)					
Effectiveness of the Role of Internal Audit	N/A	✓	✓	✓	N/A
Housing rent collection and Debt Management					
Housing and Council Tax Benefits Administration	✓				
Accounts Payable					
Accounts Receivable*	✓	✓			
Council Tax	✓	✓			
NNDR	✓	✓			

Audit title	Audit Progress				
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued (proposed)
Main Accounting System					
Payroll	✓	✓			
Income transactions & banking	✓	✓	✓	✓	
IT Applications & Operating Systems					
Network Management and Security					
Internet/e-mail					
Inventory Management					
Development Management					
Southampton New Arts Centre (SNAC)	✓	✓			
Across Schools -Thematic Review					
Locality Teams - Statutory Schools Work / Providers	✓	✓			
School support services					
Street Lighting PFI					
Waste and Recycling Services					
Itchen Bridge					

Audit title	Audit Progress				
	TOR issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued (proposed)
Housing Operation Transformation	✓	✓	✓	N/A	N/A
Sustainability (Use of Natural Resources / Carbon Reduction)					
Estate Regeneration	✓	✓			
Think Local, Act Personal - (Personalisation)					
Quality Control (Health & Adult Social Care)					
Safeguarding					
Financial Assessment Process*					
PARIS*					

* Combined for a consolidated review of Social Care Billing