

Internal Audit

Internal Audit Annual Report and Opinion 2013-14

Mark Dallen, Acting Head of Internal Audit

June 2014



**Brighton & Hove
City Council**

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1. Introduction

- 1.1 This report summarises the work carried out by Internal Audit and Corporate Fraud during 2013/14. As part of this it incorporates the Acting Head of Internal Audit's Annual Opinion.
- 1.2 The majority of the work of Internal Audit comprises individual internal audit reviews. The Corporate Fraud Team undertakes a range of different investigations including a significant number of housing benefit fraud investigations and housing tenancy work.
- 1.3 In addition to the in-house teams some IT audits and a small number of other audits were delivered by our external partner Mazars Public Sector Limited (previously Deloitte Public Sector Limited).
- 1.4 The work undertaken focused on improving the effectiveness and efficiency of council services and systems, providing assurance to the Executive Director of Finance & Resources, Chief Executive, Audit and Standards Committee and other management throughout the authority. The work is based around corporate objectives and strategic risks as well as the more traditional financial systems and controls.
- 1.5 The statutory basis for internal audit in local government is provided in the Accounts and Audit Regulations 2011 which states that a local authority shall maintain and adequate and effective system of internal audit of its accounting records and its system of internal control in accordance with proper practice.

2. Annual Opinion

- 2.1 The assurance level is provided by the Acting Head of Internal Audit based on the work carried out during 2013/14. The following was considered in giving this opinion;
 - § The findings and Assurance Opinions from individual internal audit reviews, both planned and unplanned.
 - § Management understanding and acknowledgement of control shortfalls and agreement of actions to address.
 - § Evidence that recommendations are being actioned and implemented.
 - § Findings from corporate fraud and other investigations.
 - § Known changes to systems and control frameworks.
 - § Assurance work carried out by third parties.
 - § Information extracted from the Council's risk management strategy and reporting arrangements.

Annual Audit Opinion

No assurance can be absolute but based on the work undertaken it is the Acting Head of Audit's Opinion that **Reasonable Assurance** can be provided on the effectiveness of the Council's control environment for the year ended 31 March 2014.

3. Internal Audit Work during the year

Summary of Audit Reviews

- 3.1 During 2013/14 a total of 87 reviews have been completed and reports produced. Of this total 75 have been finalised and 12 are still at draft stage. There are 2 residual reviews where reports were being drafted at the time of preparing this report. An oral update will be given on these items at the Committee.
- 3.2 The total of 87 audits represents 82% of the audits on the original audit plan for the 2013/14 year. Members of the Committee have been kept up to date on progress during the year and audits have been deleted from the plan ensuring that audit coverage of priority areas is maintained.
- 3.3 There were 12 reports where we gave a Limited Assurance opinion, although only 8 had been finalised at the time of drafting this report. This is the same figure to 2012/13 where we concluded Limited Assurance on 12 reviews.

Summary of Assurance Levels 2013/14 compared to 2014/15 (Final Reports Only)

Assurance Level	No. of Audits 2013/14	% of Total	No. of Audits 2012/13	% of Total	Direction of Change (%)
Full	0		0		↔
Substantial	28	37.3%	23	33.3%	↑
Reasonable	37	49.3%	32	46.4%	↑
Limited	8	10.7%	12	17.4%	↓
No Assurance	0		0		↔
No Opinion Given	2	2.7%	2	2.9%	↓
Total	75	100%	69	100%	

- 3.4 Specific reviews which concluded Limited Assurance were:

Final Reports

- Transport Workshop (City Clean)
- Corporate Landlord Responsibilities (Asset Management)
- Staff Expenses
- HR Establishment Control
- Declarations of Interest, Gifts & Hospitality
- BACS - Follow-up
- Parking Services – Penalty Charge Notices

- On-Street and Off Street - Parking Income

3.5 At the time of preparing this report there were also four Limited assurance reports that were still in draft. These were:-

- Cyber Security
- IT Governance
- Council Procurement (Including Compliance with Contract Standing Orders)
- Housing Service Contracts

3.6 A summary of all audits completed this year is contained in Appendix 1. These audits have been grouped under the following headings:

- Governance Arrangements
- Financial Systems
- Procurement/ Contracts
- Service Focused
- Project Assurance
- Education and Schools
- ICT Audits
- Grant Claims

Commentary on the work carried out in each audit area is given below.

Governance Audits

3.7 Seven audits were undertaken under this heading in 2013/14, and a total of 19 medium and high priority recommendations made. The audit of Declarations of Interest, Gifts and Hospitality concluded Limited Assurance. Details of this audit were reported to the Audit and Standards Committee in the year and action has been taken by the Head of Legal Services and the Director of Finance and Resources to address the control shortfalls identified.

Financial Systems

3.8 A total of 15 audits of financial systems were undertaken during the year. There were no Limited Assurance reports. It is noted that the audit of the Payroll system concluded Substantial Assurance demonstrating a marked improvement in control compared to previous years.

3.9 Seven of these financial system audits included specific test schedules that were completed to support the work of the external auditors, Ernst and Young. This joined up approach is intended to minimise any duplication of audit review and the impact on clients as well as assisting in the effective joint understanding of control and risks between the two teams. This also demonstrates our commitment under the council's "collaboration" core value.

Procurement/ Contracts

- 3.10 There were six audits which focused specifically on contract and procurement arrangements, although contract and procurement controls also were a key component of other service focused audits.
- 3.11 An analysis of high priority recommendations in all of our reports has identified that Procurement and Contract Control issues were the reason for 11 of these recommendations.
- 3.12 There were two audits where we concluded Limited Assurance. These were Council Procurement, a cross cutting review including a sample of procurements across the council and Housing Service Contracts.
- 3.13 The findings of these two audits as well as individual findings within other audit reports identified that there are still control weaknesses with procurement and contract arrangements. One particular area of risk is in relation to procurements where spend with an individual contractor is ongoing at a level below Contract Standing Order thresholds, but when aggregated should have been subject to formal tendering and contract arrangements. This issue is not simple to address but is important to ensure that Value for Money transparency and accountability is provided for all procurement decisions.

Service Focused

- 3.14 There were 31 audit reports which have been categorised as service focused. These range from audits of individual frontline services e.g. Libraries to systems that form part of corporate support services e.g. Staff Expenses.
- 3.15 There were six reports where we concluded Limited Assurance falling into this category. These were:
- Transport Workshop (City Clean)
 - Corporate Landlord Responsibilities (Asset Management)
 - Staff Expenses
 - HR Establishment Control
 - Parking Services – Penalty Charge Notices
 - On-Street and Off Street - Parking Income

Project Assurance

- 3.16 Our audit programme covered 6 project or programme management areas during the year. The work included individual projects e.g. Workstyles 3 and the i360 as well as more overarching reviews on e.g. Project and Programme Management. The assurance opinions on all of these reviews were either Substantial or Reasonable Assurance.

Education and Schools

- 3.17 During 2013/14 the audit approach to schools has been to undertake cross-cutting thematic reviews alongside the reintroduction of audits of individual schools.
- 3.18 Audits carried out during the year were:-
- Special Educational Needs
 - Traded Services for Schools
 - Schools Financial Services - Central Reconciliations
 - Schools IT Security
 - Pupil Places Planning
 - School Capital Works – Thematic Review
 - St. Joseph’s Catholic Primary School
 - Fairlight Primary School
- 3.19 In addition to this all schools in the City participating in the Schools Financial Value Standard (SFVS) self-assessment process. This process is led by and co-ordinated by the School Contact team in Financial Services and the overall framework was reviewed by Internal Audit during the year.
- 3.20 It is intended that the number of audits of individual schools will be significantly increased during 2014/15.

ICT Audits

- 3.21 Thirteen ICT audits were undertaken in the year ranging from the review of individual IT applications to more generic areas of ICT Governance e.g. Social Media.
- 3.22 Approximately half of these audits were carried out by our external partner (Mazars) and the remainder in-house.
- 3.23 There were three audits where a Limited Assurance conclusion was given. The first on the BACS system has previously been reported to this Committee.
- 3.24 For the first time in 2013/14 an overview audit was carried out on ICT Governance. This review concluded Limited Assurance. This opinion reflects and summarises some known issues around the council’s ICT provision including business continuity arrangements and documentation of key policies.
- 3.25 In addition Limited Assurance was given in the audit of Cyber Security. This opinion was given because of two specific technical vulnerabilities identified in the Councils ICT infrastructure. Actions are being taken to address these.

Grant Claims

- 3.26 The audit plan for 2013/14 included a contingency for certifying grant claims. During the year the following interim claims were audited.

- Better Bus Area Grant
- Local Sustainable Transport Grant
- Stronger Families Stronger Communities
- DECC Grant

No significant issues were identified.

Recommendations made during the year

- 3.27 During 2013/14 we made a total of 370 High or Medium priority recommendations were made. This is lower than the equivalent figure for 2012/13 but with slightly more high priority recommendations being made.

Number of Audit Recommendations	2013/14	2012/13	Direction of Change
High	45	40	↑
Medium	325	377	↓
Total	370	417	↓

- 3.28 The control issues underpinning the 45 high priority recommendations are summarised in the table below.
- 3.29 The most common control shortfall was in relation to procurement and contract issues. This is an area where improvements to the control framework can be made. In addition it is noted that the second most frequent type of control shortfalls was that dual controls and/or a separation of duties were not operating as expected.

Number of High Priority Recommendations by Control Shortfall Type			
Type of Control Issue	No.	Type of Control Issue	No.
Procurement/ Contracts	11	Other	2
Dual Control/Separation of Duties	7	Security	2
Governance	3	Budget Management	1
ICT	3	Contract/ Procurement	1
Reconciliation	3	Fraud Detection	1
Authorisation	2	Human Resource	1
Governance	2	Income Management	1
Health and Safety	2	Performance Management	1
Information Governance	2		

4. Implementation of Recommendations

- 4.1 During 2013/14 the internal audit service has sought to improve the arrangements for the follow-up of recommendations and a new protocol has been put in place to help facilitate this.

- 4.2 This part of the corporate control framework is essential so that actions to ensure risks are addressed are not only identified and agreed but are also implemented within reasonable timescales.
- 4.3 For practical reasons much of the follow-up work undertaken during 2013/14 related to recommendations made in the previous financial year 2012/13. In total 240 recommendations were followed up as part of Implementation Audit Reviews, Follow-up Reviews or as part of the 2013/14 planned audit reviews.
- 4.4 The follow-up arrangements focused on “High and Medium” priority recommendations.
- 4.5 Overall 85% of the Medium priority recommendations had been implemented and 86% of the High priority ones as detailed in the table below.

	Total Number of Recommendations	Implemented	Not implemented
High Priority	28	24	4
Medium Priority	212	180	36
Total	240	204	40

- 4.6 The four High priority recommendations not actioned were related to the audits of On and Off Street Parking and Homelessness. Further audit reviews are programmed for both these areas during 2014/15 and any actions still outstanding at the time of these reviews will be escalated.

5. Corporate Fraud Team Work during the year

Housing Benefit Council Tax Benefit

- 5.1 With regard to Housing Benefit and Council Tax Benefit there were 39 successful prosecutions plus 30 administration penalties as well as 21 cases with solicitors awaiting prosecution. The key outcomes are summarised in the table below.

Outcome	Year end
Prosecutions	39
Cautions	7
Administration Penalties	30
Overpayments	£912,500*

Note. *Figure excludes cases under investigation but includes cases awaiting prosecution

- 5.2 Examples of recent successful cases include:-

- A tenant dishonestly claimed £10,557.96 in Housing Benefit and £1,686.20 in Council Tax Benefits from the Council over a two year period - over £12,000 in all. The combined overpayments by us, another Local Authority and the DWP were more than £50,000. The person received a one-year prison sentence.
- An overpayment of Housing Benefit of £62,853.29 and Council Tax Benefit of £6,277.51 was identified following an investigation. These amounts have now been repaid in full.
- A claimant received more than £70,000 in Housing Benefit and £7,500 in council tax benefit for two flats where they were not living. Investigations successfully proved the claimant was not living in either of the properties at the time of claiming the Benefits. The claimant has been sentenced to 12 months' imprisonment.
- A claimant was successfully prosecuted by the Council and the Department for Work and Pensions after falsely claiming over £120,000 in benefits. The claimant was claiming Housing Benefit, Council Tax Benefit and Income Support but failed to declare living with a partner.

5.3 Included within the investigations during 2013/14 were three cases where the Housing Benefit fraud was committed by an employee of the council. In two cases the employee was dismissed.

Housing Tenancy

5.4 A total of 76 allegations of suspected tenancy fraud of council properties were received. Investigations resulted in the return of 10 properties to the Council. Using a formula proposed by the National Fraud Initiative this action resulted in an £180,000 benefit to the Council (i.e. £18,000 per property). In addition to this, a property was recovered for a Housing Association.

Outcomes from NFI Data Matching Work

5.5 The Council participates in the National Fraud Initiative (NFI) which involves the provision of data sets to the Audit Commission which are used to identify fraudulent activities when compared to other data sets.

5.6 This exercise identified housing benefit and council tax benefit overpayments of over £500,000 in the 2013/14 financial year, although many of these cases are still ongoing. In addition overpayments relating to creditors of £1,662 and Private Residential Care of £15,590 were identified.

5.7 In addition to this, as part of this pro-active data matching exercise, 112 concessionary travel passes were cancelled as it was found that the council were not aware that the pass holder had died.

5.8 Blue Badge records have also been updated and cancelled as the Council had not been informed that the badge holders had died.

Housing Contract

- 5.9 An allegation was made that a supplier of services to housing had deliberately overcharged the council for works carried out. No fraud has been demonstrated but a negotiated settlement has been reached with the supplier in respect of an overpayment.

Schools

- 5.10 An allegation was received relating to theft at a school. The allegation was investigated and the loss estimated at £30,000. The employee concerned has been dismissed.

On and Off Street Parking

- 5.11 The council has in excess of 1,100 on and off street parking machines. The number of machines creates an ongoing risk of loss and theft which in the future will be mitigated with the move to cashless payment. During 2013/14 two people were arrested following a series of on-street parking thefts in Brighton where the perpetrators were drilling holes into our pay and display machines and emptying them. They were believed to be part of a gang that were committing this crime in other areas as well.
- 5.12 The loss in Brighton & Hove was estimated to be in excess of £23,000.
- 5.13 To date three people have been sentenced and received jail terms.

Other Proactive Fraud Work

- 5.14 In addition to investigations the Corporate Fraud Team have had a key role in promoting an anti-fraud culture in the council in 2013/14. This work has included presentations at various forums by the Corporate Fraud Manager including to Primary School Headteachers, the Housing Committee, the Housing Management Consultative Sub-Committee and Area Panels.
- 5.15 There has been local media interest in the team's work on Housing Tenancy Fraud and the service also highlights the damage caused by benefit fraud through the publication of successful prosecutions via press releases.
- 5.16 Work has also been carried out to improve the communication of the role of the Corporate Fraud Team and its link to corporate governance on the Council's Intranet site.

Impact of the DWP Single Fraud Investigation Service (SFIS) project

- 5.17 During 2013/14 the majority of the Council's counter fraud work has been resourced from within the Corporate Fraud Team with some work undertaken by Internal Audit.

- 5.18 At the beginning of May 2014 the DWP announced the timetable for the transfer of LA Housing Benefit investigators to the DWP. Within this timetable Brighton and Hove were given a transfer date of the 1st October 2014.
- 5.19 This project has a significant impact on the Council's counter fraud capability and it is likely that the Council is likely to lose most of the existing staff in the Corporate Fraud Team to the DWP, and from 2015/16 onwards the funding of these posts.
- 5.20 Discussions are now underway with the Executive Director of Finance & Resources to examine options for a replacement Corporate Fraud Team although this team is likely to be significantly smaller than the current team.

6. Internal Audit Performance Indicators

Completion of planned audits during the year

- 6.1 Completion of the audit plan during the year was impacted on by a number of factors that reduced the available audit resources. This included the absence of the Head of Audit & Business Risk for much of the year and significant levels of sickness absence in the team. These resource constraints were reported to the Audit and Standards Committee during the year.
- 6.2 The year-end figure of 82% is below the target of 100% but is not significantly less than that achieved in the previous financial year.

Purpose of Performance Indicator: to ensure that Internal Audit provides sufficient coverage to identify and give assurance of the management of key risks and controls. To allow an annual opinion to be informed and meet the requirements of the Section 151 officer, External Audit and the Audit and Standards Committee.	
Target: 100%	Actual: 82% (2012/13: 85%)

Client Satisfaction

- 6.3 Client satisfaction figures gained from our end of audit client surveys is good at 92% and above target. Further work will be undertaken during 2014/15 to refine the process of capturing this information as during 2014/15 only 12 surveys were returned from our customers.

Purpose of Performance Indicator: to provide assurance that stakeholders are satisfied with the audit service provided	
Target: 90% of client responses to our questionnaires are good or very good	Actual: 92% (2012/13 94%)

Implementation of agreed recommendations

- 6.4 Performance on the implementation of audit recommendations is good in respect of medium priority recommendations but below target on high priority

recommendations. The figure for high priority recommendations is skewed as it is derived from a low population number.

Purpose of Performance Indicator: to provide assurance that agreed recommendations are being implemented mitigating key risks	
Target: 98% of High Priority Recommendations	Actual: 85% (NB. This equates to just four recommendations that were not yet implemented)
85% of Medium Priority Recommendations	Actual: 86%

Compliance with Professional Standards

- 6.5 The service is required to comply with proper practice as defined by the Public Sector Internal Audit Standards. The measured level of compliance is based on a self-assessment against a check list of 334 items.

Purpose of Performance Indicator: To ensure compliance with practice as defined by the Public Sector Internal Audit Standards.	
Targets: Compliance with Public Sector Internal Audit Standards. (100%)	Actual: 99%

Chargeable Time as a % of total audit time

- 6.6 Chargeable audit time had a target of 71% for the year. This target was not achieved but is much closer to the target figure if sickness absence is excluded from the calculation. (Chargeable time is the proportion of audit time that is spent on delivering chargeable services i.e. audits, investigations and advice. Non chargeable time includes all types of leave, administration and other activities e.g. team meetings and directorate forums).

Purpose of Performance Indicator: to ensure that the cost of the service is in line with benchmarked best practice and can demonstrate VFM.	
Target: 71%	Actual: 61% (67% excluding sickness absence)

Turnaround times for audit reports

- 6.7 There are three measures of the turnaround time on the administration of audit reports. The service did not achieve any of the three targets in 2013/14. Poor performance in relation to the turnaround for issuing reports after the completion of fieldwork is partly due to a data capture issue with fieldwork being reported as ended when queries are still outstanding.
- 6.8 The second indicator represents the turnaround time from draft issue to the clients providing a response. Whilst there are sometime legitimate delays it is acknowledged that this needs to be improved and enhanced escalation arrangements have recently been agreed with the Executive Director of Finance and Resources.

- 6.9 The final indicator on the issue of final reports is below target but at a more reasonable level of 75%.

Purpose of Performance Indicator: to ensure that audit work has a timely impact	
Target: Issue draft report after the completion of audit fieldwork within 10 working days	Actual: 33% (2012/13 92%)
Target: Client responses received to draft report within 15 working days of the issue of the report	Actual 50% (2012/13 89%)
Target: Final report issued with 10 working days of the receipt of the client response	Actual 75% (2012/13 87%)

Audit Reviews completed in budgeted time

- 6.10 The 2013/14 audit plan included a target that 100% audits are completed with the number of budgeted days allocated. This is not achievable for all audits particularly where the auditor identifies significant control weaknesses or a decision is made to extend the scope of an audit.
- 6.11 In addition to audits that overran there were also audits that were completed in less time than was planned. This means that the average additional time across all audits completed in the year was less than 1/2 a day per audit.
- 6.12 Processes are in place to review these overruns and ensure that audit budgets are realistically calculated and aligned to the complexity and scale of the audit. Further review will be undertaken during 2014/15 to improve performance against this indicator.

Purpose of Performance Indicator: to ensure that audit resources are available to complete the audit and provide an effective service	
Target: 100%	Actual: 71%

Staff are Professionally Qualified and training is provided

- 6.13 The audit service includes a significant number of qualified internal auditors and accountants, currently 90% as defined below. In addition the other member of the team is studying towards a relevant qualification.
- 6.14 The target of 5 training days per team member was not achieved during 2013/14. This was partly due to staff absence that has meant that training opportunities were not available.

Purpose of Performance Indicator: service has appropriate skills and experience and can meet professional standards	
Targets: 80% of Staff Professionally Qualified (Chartered Accountant, Chartered Member of the Institute of Internal Audit or AAT qualified)	Actual: 90%

Average of 5 training days provided per employee during the year	Average 3.5 days per employee
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APPENDIX 1

List of 2013/14 Internal Audit Reviews

Audit Area	Audit Ref	Title	Opinion	Report Status	High	Medium	Total
1. Governance Arrangements	A026	Business Continuity	Reasonable	Draft	0	3	3
	A027	Business Planning	Reasonable	Final	0	5	5
	A068	Declarations of Interest, Gifts & Hospitality	Limited	Final	2	5	7
	A147	Members Expenses and Allowances	Substantial	Final	0	1	1
	A181	Risk Management Arrangements	Substantial	Final	0	0	0
	A187	Section 75 Agreements	Substantial	Final	0	1	1
	A397	Openness and Transparency	Reasonable	Final	0	2	2
Subtotal					2	17	19
2. Financial Systems	A022	Budget Management (Revenue)	Reasonable	Final	0	4	4
	A029	Capital Accounting	Substantial	Final	0	0	0
	A034	Income Collection Arrangements	Reasonable	Final	0	10	10
	A056	Creditors	Reasonable	Final	0	9	9
	A059/001	Council Tax	Reasonable	Final	0	4	4
	A059/002	Council Tax Discounts and Exemptions	Reasonable	Draft	1	1	2
	A067	Debtors	Reasonable	Final	0	6	6
	A067	Debtors - Cancelling Accounts	Reasonable	Final	0	8	8
	A115	Housing Benefit	Substantial	Final	0	2	2
	A117	Rent Accounting	Substantial	Final	0	0	0
	A146	Main Accounting System	Substantial	Draft	0	3	3
	A154	Business Rates (Retention Arrangements)	Reasonable	Final	0	2	2
	A154/002	National Non-Domestic Rates (NDR)	Substantial	Final	0	4	4
	A162	Payroll	Substantial	Final	0	3	3
	A204	Treasury Management	Substantial	Final	0	1	1
Subtotal					1	57	58

3. Procurement/ Contracts	A055	Council Procurement	Limited	Draft	1	2	3
	A118	Housing Repairs	Reasonable	Draft	0	6	6
	A195	Street Lighting	Reasonable	Final	1	0	1
	A325	Falmer Roadworks	n/a	Final	4	1	5
	A412	Sports Facilities Contract	Reasonable	Final	0	5	5
	A430	Housing Service Contracts	Limited	Draft	2	4	6
Subtotal					8	18	26
4. Service Focused	A011	Disposal of Assets	Substantial	Final	0	1	1
	A011	Corporate Landlord Responsibilities (Asset Management)	Limited	Final	2	1	3
	A019	Brighton Centre	Reasonable	Final	0	11	11
	A021	Royal Pavilion Security	Reasonable	Final	0	7	7
	A031	On-Street and Off Street Parking Income (look at pay by phone)	Limited	Final	2	4	6
	A031	Golf Courses	Substantial	Final	0	0	0
	A043	Estates Management/Commercial Properties	Substantial	Final	0	3	3
	A110	Home to School Transport (Follow-up)	Reasonable	Final	1	0	1
	A114	Housing Assessments and Allocations	Reasonable	Final	1	11	12
	A119	Management of Housing Voids	Reasonable	Draft	0	5	5
	A143	Libraries	Reasonable	Final	0	7	7
	A162	HR Establishment Control	Limited	Final	1	3	4
	A162	Staff Expenses	Limited	Final	3	10	13
	A172	Public Health	Reasonable	Final	0	2	2
	A205	Use of Consultants and Agency Workers	Substantial	Final	0	1	1
	A207	Management of Value Added Tax (VAT)	Substantial	Final	0	1	1
	A261	Parks Service	Reasonable	Final	1	5	6
	A265	Personal Budgets – Children’s Services (Renamed - direct payments and personal budgets)	Reasonable	Final	2	7	9
	A285	Employment Checks	Reasonable	Final	0	10	10
	A310	Community Safety	Substantial	Final	0	2	2

	A317	Concessionary Fares	Reasonable	Final	1	1	2
	A329	PCNs	Limited	Final	2	2	4
	A416	Management of Artefacts	Reasonable	Final	0	4	4
	A417	Discretionary Funds	Substantial	Final	0	2	2
	A418	Bailiffs Services	Reasonable	Final	0	5	5
	A419	Transport Workshop (City Clean)	Limited	Final	3	6	9
	A420	Housing in Multiple Occupation – Licensing Arrangements	Substantial	Final	0	2	2
	A423	Agency Placements – Children’s Services (combined with fostering)	Substantial	Final	0	0	0
	A427	Extra Care	Substantial	Final	0	1	1
	A432	Safeguarding Peer Review – Implementation of Action Plan (Direct Payments)	Reasonable	Draft	0	2	2
	A433	Community Short Term Services	Reasonable	Draft	0	3	3
Subtotal					19	119	138
5. Project Assurance	A098	Workstyles Phase 3	Substantial	Final	0	3	3
	A128	Debt Management	Reasonable	Draft	0	5	5
	A172	Projects and Programme Management	Substantial	Final	0	2	2
	A325	i360 project	Reasonable	Final	0	2	2
	A399	Saltdean Lido – Future Options	Substantial	Final	0	0	0
	A429	Housing Estates Renewal	Substantial	Final	0	1	1
	Subtotal					0	13
6. Education and Schools	A190	Special Educational Needs (SEN)	Reasonable	Final	0	5	5
	A301/002	St. Joseph’s Catholic Primary School	Reasonable	Final	3	14	17
	A301/003	Fairlight Primary School	Reasonable	Final	1	6	7
	A344	School Capital Works – Thematic Review	Substantial	Final	0	1	1
	A345	Pupil Premium Funding	Reasonable	Final	0	6	6
	A422	Schools Financial Services - Central Reconciliations and SFVS	Substantial	Final	0	1	1
	A424	Pupil Places	Substantial	Final	0	0	0
	A425	Traded Services for Schools	Reasonable	Final	2	5	7
Subtotal					6	38	44

7. ICT Audits	A122	Hardware Controls	Reasonable	Final	0	4	4
	A124	ICT Governance 2013/14	Limited	Draft	1	7	8
	A343	Schools IT Security	Reasonable	Final	2	7	9
	A350	BACS - Follow-up	Limited	Final	2	2	4
	A402	Cyber Security	Limited	Draft	2	4	6
	A404	Electronic Document Records Management (IDox) - Application Audit	Reasonable	Final	0	11	11
	A405	Financial Director Treasury Management Application	Substantial	Final	2	2	4
	A411	Web Content Management	Reasonable	Final	0	3	3
	A413	Logotec Asset Management System	Reasonable	Final	0	3	3
	A414	Housing Locata System	Reasonable	Final	0	11	11
	A431	Social Media	Reasonable	Final	0	4	4
	A434	Oracle Database Management	Reasonable	Final	0	4	4
	A435	Finance Application Audit	Substantial	Final	0	1	1
Subtotal					9	63	72
8. Grant Claims	A351	Grant Claims x 4	N/A	Final	0	0	0
			Subtotal		0	0	0
Total					45	325	370