

Appendix 2 - Audit work contributing to the 20/21 audit opinion as at 30 June 2021

Audit Assignment	Director	Assurance	Residual Risk	Comments
Governance, Strategic Risks and operational risks				
Adults Safeguarding Referrals	Director of Adults and Wellbeing	Limited	Medium	The opinion was based upon the high number of Section 42 safeguarding enquiries that were ongoing. The service is taking a proactive approach to ensuring enquiries are concluded as well as additional measures to respond to the increased number of referrals, implementing a one service approach and weekly performance monitoring
Adult Social Care Outcomes Framework	Director of Adults and Wellbeing	Substantial	Low	
Adults Data Quality	Director of Governance and Partnerships /Director of Adults and Wellbeing			Although some areas for improvement were identified, there were no significant concerns identified regarding the reliability of Adult Social Care Data
Care Assessments	Director of Adults and Wellbeing	Satisfactory	Medium	
Care Leavers- Transition to new "in-house" delivery arrangements	Director of Children and Community Resilience/ Director of Governance and Partnerships	Substantial	Low	
Children to adults transitions	Director of Children and Community Resilience			Audit work in progress. Will be reported in 2021/22
Children's Direct Payments	Director of Children and Community Resilience			Audit work in progress. Will be reported in 2021/22
Child Criminal Exploitation (CCE), Child Sexual Exploitation (CSE) and Modern Day Slavery	Director of Children and Community Resilience			Audit moved to 2021/22 following discussions with the Director
Council Run Nurseries	Director of Children and Community Resilience	Substantial	Medium	Although a strong control environment is in place, the residual risk as medium. We have made this judgement because there is a risk to service delivery due to the amount of external factors in place in relation to the spread of COVID-19.
Cultural offer	Director of Learning Skills and Culture	Substantial	Medium	The medium risk score reflects that although good internal control arrangements are in place, the impact of COVID-19 has resulted in greater inherent risk in relation to the Cultural Sector in general
Customer Engagement	Director of Governance and Partnerships			Due to the impact that Covid -19 had on the work of the customer service we did not carry out a full audit of customer engagement but reviewed progress in the development of the Council' approach. A lot of work has been to move shift customer engagement, and the need to respond to covid-19 has accelerated this shift. The emphasis has been on moving the Council to be a "community enabler". During 2021/22 we will continue to review progress though some planned audits.
Demand Prevention Strategies	Director of Adults and Wellbeing	Substantial	Low	
Educational Visits	Director of Learning Skills and Culture			Audit work in progress. Will be reported in 2021/22

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Energy Management	Deputy Chief Executive	Satisfactory	Medium	
Environmental Strategy	Deputy Chief Executive			The vision, outcomes, goals and aims of "A Green Future" were approved by Cabinet in March 2021. The audit has therefore been deferred until 2021/22 and will review governance and monitoring arrangements for the implementation of the new plan.
EU Transition	Deputy Chief Executive	Substantial	Medium	We have assessed the residual risk as medium because although the Council has been well prepared and have established governance arrangements in place, there remain inherent uncertainties about the long term impact of EU transition
Financial management- code of financial management compliance	Director of Governance and Partnerships			Audit work in progress. Will be reported in 2021/22
Fleet Management	Deputy Chief Executive			Due to the new system for checking grey fleet vehicles and drivers being introduced in April 2021, audit delayed until early 2021/22
Flood Prevention	Deputy Chief Executive	Satisfactory	Medium	
Health and Safety	Director: Business Development	Satisfactory	Low	
Healthy Lifestyles	Director of Learning Skills and Culture	Limited	Medium	Audit testing has highlighted some areas where controls could be improved, these include ensuring a responsible officer is place for budget monitoring, confirming that staff have completed safeguarding training and producing process and procedures for the work of the team. There is also a need to review the team's current computer system to ensure it provides the most efficient way of working.
High Needs Assessment	Director of Learning, Skills and Culture	Substantial	Low	
Highways Maintenance	Deputy Chief Executive			Audit work in progress. Will be reported in 2021/22
HR - data migration and data quality	Director: Business Development	Substantial	Low	
HR- New Recruitment portal	Director: Business Development			The system became fully operational in November 2020 and after some initial teething problems is now working efficiently. A significant number of positive issues were noted in relation to the implementation and only minor weaknesses were noted and remedial action agreed.
HR - Self isolation process	Director: Business Development	Substantial	Medium	There are robust processes in place in relation to the self-isolation process and monitoring is taking place to ensure that guidelines are in line with the relevant guidance and regulations that have been subject to regular change. The medium risk assessment reflects the inherent risk due to the extent of the changing regulations
Infection Control Fund	Director of Adults and Wellbeing			We could provide assurance that the Council complied with the grant requirements in all material respects

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Organisational Development	Director: Business Development	Satisfactory	Low	
Risk Management Cabinet Reporting	Director of Governance and Partnerships	Limited	Medium	The cabinet reports template has a section to show how risks are considered. However, most of the cabinet reports reviewed as part of the audit did not contain risk assessments or sufficient narrative to explain the risks associated with the proposed decision.
Role of Local Authority Designated Officer	Director of Children and Community Resilience	Substantial	Low	
Role of the Monitoring Officer	Director of Governance and Partnerships	Substantial	Low	
School Exclusions	Director of Learning, Skills and Culture	Substantial	Low	
Search Fees	Director of Governance and Partnerships	Substantial	Low	
SEND- pre inspection	Director of Learning, Skills and Culture	Substantial	Low	
Town Centre Management	Director: Business Development	Satisfactory	Medium	

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Financial systems				
Creditors	Director of Governance and Partnerships	Substantial	Low	
Debtors	Director of Governance and Partnerships	Substantial	Medium	The medium risk score reflects the greater potential for bad debt due to the economic impacts of COVID-19
E- financials	Director of Governance and Partnerships	Substantial	Low	
Income receipting	Director of Governance and Partnerships	Substantial	Low	
Local Taxation and benefits	Director of Governance and Partnerships	Satisfactory	Medium	
Payroll	Director of Business Development	Substantial	Low	
Treasury management	Director Governance and Partnerships	Satisfactory	Low	
New Financial System (joint with NELC)	Director Governance and Partnerships			Due to a number of issues, the anticipated implementation date for the new finance system has been moved from October 2021 to April 2022. However, this revised date is likely to remain challenging, and the Councils will need to ensure that sufficient and specialist resources are put towards it during 2021/22, although we appreciate that this could be difficult due to available capacity. It is critical that the programme plan is kept up to date, that any slippage is escalated to the project board immediately, determine the level of independent assurance required, and that the Project Board takes decisive and prompt action to mitigate risks identified
New HRP System-Implementation process	Director of Business Development			The new Human Resources and Payroll system was implemented In April 2021, and we concluded relevant project management is in place to ensure that the full role out has been substantially completed in accordance with the procured system and to meet the needs of the organisation
Feeder Systems	Director of Governance and Partnerships			To support our audit of the key financial systems we carry out audits of feeder systems on a cyclical basis. We have carried out audits on the early year system, pest control income, social care and fostering payments ("softbox") and the fleet system and no issues of concern were identified
ICT				
Finance System Resilience	Director of Governance and Partnerships	Substantial	Low	Provided assurance that the ICT controls relating to the systems to be replaced in 2021/22 can still be relied upon
Human Resources-Payroll System Resilience	Director: Business Development	Satisfactory	Medium	Provided assurance that the ICT controls relating to the systems to be replaced in 2021/22 can still be relied upon
Cloud Management	Director of Governance and Partnerships			Draft report issued . Will be reported in 2021/22
ICT Helpdesk	Director of Governance and Partnerships	Substantial	Low	
Information Governance	Director of Governance and Partnerships	Satisfactory	Medium	

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Procurement				We provide an overall opinion on procurement arrangements by a mixture of a review of overall arrangements and reviewing a sample of procurement exercises
Overall arrangements	Director Resources and Governance			Our current audit is in progress, but we have found that the 2020/21 planned procurement activities have been implemented or well underway: The contract procedure rules and the procurement offering on Top desk have been updated, including checklists and support for expenditure under £100k. Exceptions to the contract procedure rules are captured and monitored, analysis tools are used to monitor council spend. There is also a commitment to embed social value within the Council, with most procurements seeking some form of social value and the Council has engaged the Social Value Portal to support the quantifying, measuring and monitoring of Social Value outcomes for high value procurements planned in 2021/22
Procurement - Business Travel	Director Resources and Governance			No areas of concern identified
Follow up				
Safeguarding Adults Board Multi Agency Action Plan Progress Review	Director of Adults and Wellbeing			All 17 recorded actions from a previous advisory report were considered fully implemented. These actions should be monitored by the service going forward to ensure they are being implemented effectively.
ASC financial assessment follow up	Director Governance and Partnerships /Director of Adults and Wellbeing	Satisfactory	Medium	
Attendance Management	Director of Business Development	Satisfactory	Medium	
Continuing Health Care Follow Up	Director of Adults and Wellbeing	Satisfactory	Medium	
Freedom of Information	Director of Governance and Partnerships	Satisfactory	Medium	
Schools				
Brigg Primary	Director Learning, Skills & Culture	Satisfactory	Low	
Bottesford Juniors	Director Learning, Skills & Culture	Satisfactory	Low	
Humber Estuary Federation Follow up	Director Learning, Skills & Culture	Satisfactory	Medium	
John Harrison CE	Director Learning, Skills & Culture	Satisfactory	Low	
Lincoln Gardens Follow-up	Director Learning, Skills & Culture	Satisfactory	Low	
Messingham Primary	Director Learning, Skills & Culture	Satisfactory	Low	
Trentside Federation	Director Learning, Skills & Culture	Satisfactory	Low	
Winterton Junior and Winterton Infant Federation	Director Learning, Skills & Culture	Satisfactory	Low	

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Head Teacher Pay Awards	Director Learning, Skills & Culture			The advisory audit examined additional payments made to head teachers against the Council's local pay policy. With one exception, additional payments tested were within the local pay policy, although it was identified there are some differences between the local pay policy and the Conditions of Service for School Teachers in England and Wales, published by the DfE. A review of the local pay policy, led by HR, is now in progress and ongoing payments will require annual review and approval.
Probity audits				
Agency workers		Satisfactory	Low	
Data Matching	Director of Governance and partnerships			Exercises were carried out matching payroll/ creditors, debtors/ creditors and duplicate payments. No evidence of fraud or significant number of duplicate payments was identified, although some potential systems
Imprest accounts		Limited	Medium	Imprests should only be used for low level and emergency purchases but the audit found that this is not always the case, and thus the required ordering system was not complied with. In addition claims are not always submitted on a monthly basis, and financial procedures have not always been followed.
Normandy Hall Golf Income	Deputy Chief Executive	Satisfactory	Low	
Pest Control - Income	Deputy Chief Executive	Substantial	Low	