

Internal Audit Progress Report

December 2014

Hampshire County Council



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2011, which states that a relevant body must:

‘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’.

The standards for ‘proper practices’ in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2013 [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The County Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the County Council that these arrangements are in place and operating effectively.

The County Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations objectives.

2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary a significant issues that impact on the Chief Internal Auditor's annual opinion

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

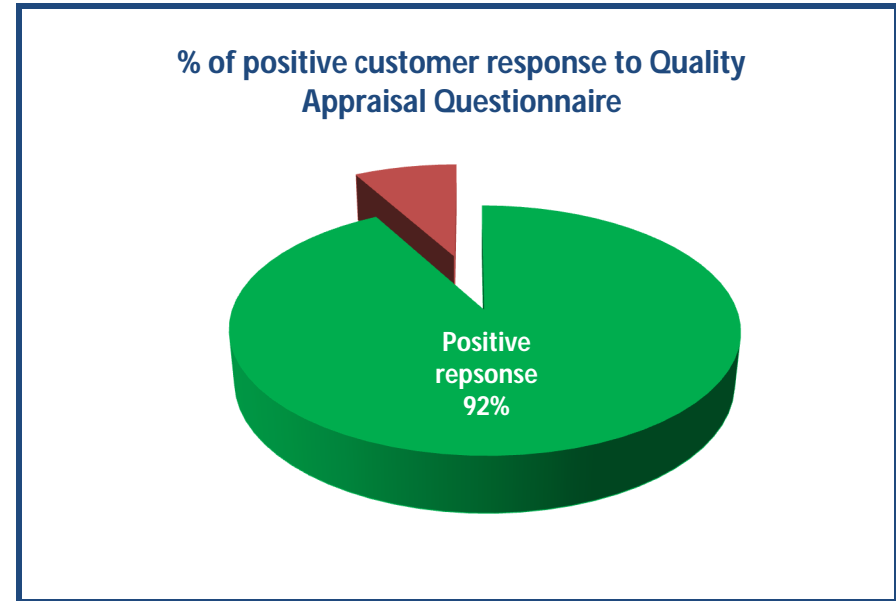
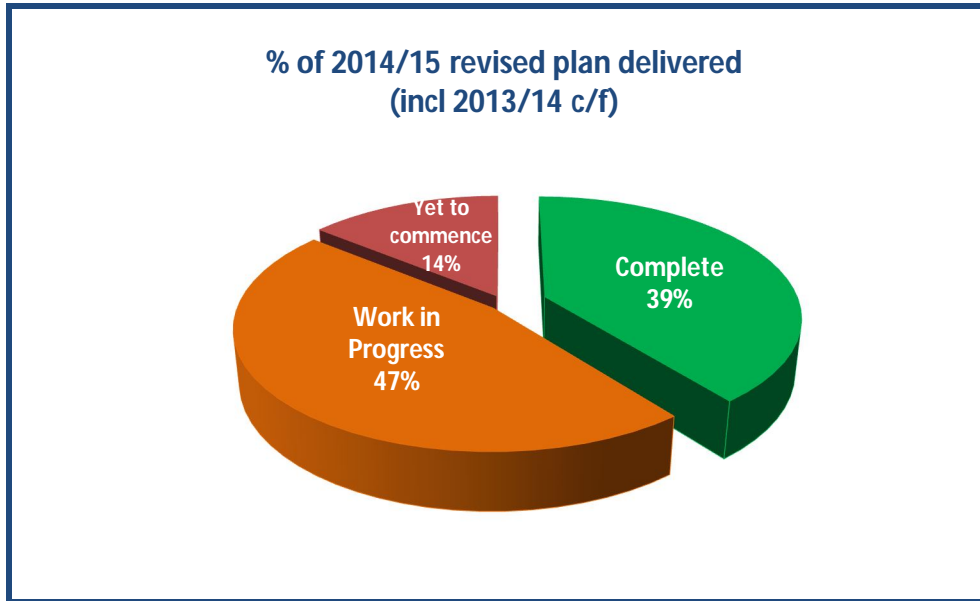
Substantial A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified

Adequate Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified

Limited Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk

No Fundamental weaknesses identified in the framework of internal control or the framework is ineffective or absent with significant risk to the achievement of system objectives

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards / Local Government Application Note



During 2013 – 14 The Head of the Southern Internal Audit Partnership undertook a self-assessment concluding overall compliance against the Standards and the LGAN. To provide independence to the process the self –assessment was reviewed by Hampshire County Council’s Monitoring Officer to ensure it presented a true and fair view.


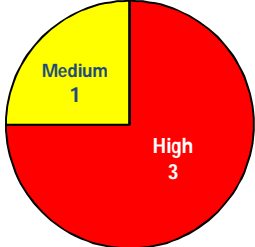
Independent analysis confirmed that the self-assessment provided *‘a fair assessment of the internal audit activity’*


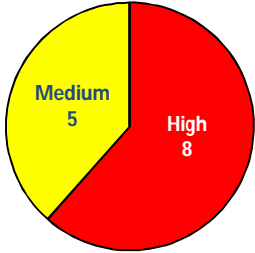
4. Status of 'Live' Reports


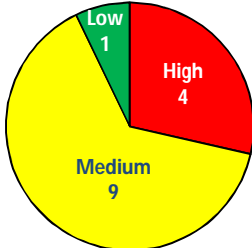
Audit title	Report date	Directorate Sponsor	Audit Assurance		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Pending	Cleared	Overdue
Business Continuity & Emergency Planning	21.05.12	PG	Adequate	Adequate	28(3)	0(0)	25(2)	3(1)
Equality impact assessment	07.02.13	PG	Limited	Adequate	11(6)	0(0)	10(5)	1(1)
Friends and family care	28.02.13	CS	Limited	Adequate	9(5)	0(0)	6(5)	3(0)
Integrated community equipment store	10.05.13	AS	Limited	Limited	16(11)	0(0)	13(8)	3(3)
Document management system – Hantsfile	06.06.13	CR	Limited	Adequate	12(8)	0(0)	11(8)	1(0)
Community services process flow	12.08.13	AS	Adequate	Adequate	3(2)	0(0)	0(0)	3(2)
Highways Maintenance	11.02.14	ETE	Adequate	Adequate	17(0)	0(0)	16(0)	1(0)
Domiciliary care and nursing placements	17.02.14	AS	Limited	Limited	9(5)	0(0)	3(3)	6(2)
Property Management	23.04.14	CCBS	Substantial	Substantial	1(1)	0(0)	0(0)	1(1)
Facilities Management/Work styles	08.05.14	CCBS	Adequate	Adequate	12(0)	4(0)	6(0)	2(0)
Notification of Deaths	22.05.14	AS	Adequate	Adequate	5(4)	0(0)	3(2)	2(2)
Operational Workflow Case Management	22.05.14	AS	Adequate	Adequate	4(2)	0(0)	0(0)	4(2)
Client affairs	26.06.14	AS	Adequate	Adequate	8(3)	0(0)	7(3)	1(0)
Enterprise M3 LEP - governance	02.07.14	ETE	Limited	Limited	16(11)	0(0)	11(8)	5(3)
Business units – HTM	03.07.14	CCBS	Adequate	Adequate	5(0)	0(0)	2(0)	3(0)
Commissioning and purchasing of services	10.07.14	CS	Limited	Limited	5(0)	0(0)	2(0)	3(0)
Telecare contract	16.07.14	AS	Limited	Limited	7(5)	0(0)	5(4)	2(1)
AS establishments - sickness management	17.07.14	AS	Adequate	Adequate	9(0)	0(0)	0(0)	9(0)


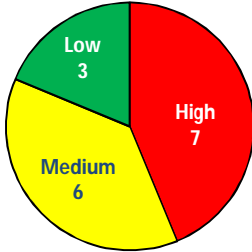
Audit title	Report date	Directorate Sponsor	Audit Assurance		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Pending	Cleared	Overdue
CCBS thematic 2 - volunteers	01.09.14	CCBS	Limited	Limited	5(5)	0 (0)	2(2)	3(3)
IT order processes	04.09.14	CR	Limited	Limited	16(8)	7(1)	9(7)	0(0)
Home to school transport	10.09.14	CS	Adequate	Adequate	3(2)	1(0)	2(2)	0(0)
Adoption	10.09.14	CS	Adequate	Adequate	11(6)	0(0)	2(0)	9(6)
County planning process	17.09.14	ETE	Adequate	Adequate	5(4)	1(0)	0(0)	4(4)
Education Centres - <i>Music Service</i>	30.09.14	CS	Adequate	Adequate	7(0)	2(0)	5(0)	0(0)
Local Bus Subsidy Support	01.10.14	ETE	Adequate	Adequate	1(1)	1(1)	0(0)	0(0)
Mental health safeguarding follow-up	13.10.14	AS	Adequate	Adequate	16(8)	8(3)	8(5)	0(0)
IT Asset management	14.10.14	CR	Limited	Limited	4(3)	4(3)	0(0)	0(0)
Safeguarding – (non Adults & Children's)	15.10.14	CS	Adequate	Adequate	8(0)	2(0)	5(0)	1(0)
Property asset management system (PAM)	24.10.14	CCBS	Limited	Limited	8(3)	0(0)	0(0)	8(3)
Local Construction Framework	24.10.14	CCBS	Adequate	Adequate	2(0)	0(0)	0(0)	2(0)
Continuing health care	11.11.14	AS	Limited	Limited	13(8)	4(1)	2(2)	7(5)
Trosnant School	20.11.14	CS	Limited	Adequate	14(4)	0(0)	14(4)	0(0)
Family placement and foster care	05.12.14	CS	Limited	Limited	16(7)	12(4)	4(3)	0(0)
Information management	18.12.14	PG	Limited	Adequate	8(3)	2(0)	6(3)	0(0)
EDCM System	23.12.14	AS	Adequate	Adequate	11(8)	10(8)	1(0)	0(0)


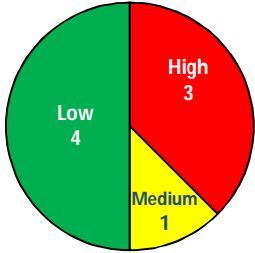
5. Executive Summaries of new reports published concluding a 'Limited' or 'No' assurance opinion

IT Asset Management								
<p>Directorate Sponsor: Corporate Resources</p> <p>Key Contacts: Jos Creese, Head of Information, Simon Blake, Chief Technical Services Officer, Jane Stedman, Support, Quality & Security Manager, Peter Henville, Service Management Lead</p> <p>Final Report Issued: 14 October 2014</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  <p>Limited</p> </div>	<p>Management Actions:</p> <div style="text-align: center;">  <table border="1"> <caption>Management Actions Data</caption> <thead> <tr> <th>Category</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Medium</td> <td>1</td> </tr> <tr> <td>High</td> <td>3</td> </tr> </tbody> </table> </div>	Category	Count	Medium	1	High	3
Category	Count							
Medium	1							
High	3							
<p>Summary of key observations:</p> <p>It was found that the Contracts and Assets Database did not provide a complete or accurate inventory of the organisations hardware assets, consequently this has resulted in a lack of confidence in the integrity of information held with the creation of numerous subsidiary records retained locally or resource ineffectively invested in quantifying output from the database.</p> <p>The software licence inventory maintained by the IT Software Manager is complete and accurate from the point of view of what has been purchased. However, the inaccurate hardware inventory is used to calculate how many licenses are required from certain software vendors, as such reliance cannot be placed on the accuracy of this calculation.</p> <p>Data from the Contracts and Assets Database is used for financial accounting, however, procedures are resource intensive and require manual interventions to move and use the data. It is also difficult with the current asset management system to identify the true cost of a service (to include all the aspects of providing that service)</p> <p>There is a project in progress to procure new service management software which will include asset management tools.</p>								

NHS Continuing Healthcare								
<p>Directorate Sponsor: Adults Services</p> <p>Key Contacts: Richard Ellis, Deputy Director Policy & Strategic Development, Ruth Dixon, Deputy Director Community Care Services & Commissioning, Karen Ashton, Strategic Commissioning Director, Clare Hooke, Strategic Service Manager</p> <p>Final Report Issued: 19 November 2014</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  <p>Limited</p> </div>	<p>Management Actions:</p> <div style="text-align: center;">  <table border="1"> <thead> <tr> <th>Category</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Medium</td> <td>5</td> </tr> <tr> <td>High</td> <td>8</td> </tr> </tbody> </table> </div>	Category	Count	Medium	5	High	8
Category	Count							
Medium	5							
High	8							
<p>Summary of key observations:</p> <p>A sample of high cost placements was tested to ensure NHS Continuing Health Care was considered and appropriately recorded on AIS. Of the sample:</p> <ul style="list-style-type: none"> 92% did not record consideration of continuing health care appropriately in the AIS 40% provided no evidence to support consideration of Continuing Health Care from review of AIS or the client file. <p>The Business Data Team create a monthly Continuing Health Care scorecard using data extracted from the AIS assessment, consequently there is a risk of incomplete and inaccurate data is being produced.</p> <p>The inconsistency in recording makes it difficult for managers to monitor whether or not Continuing Health Care has been appropriately considered and if an application has been rejected by the NHS that the County Council have appealed (as appropriate).</p> <p>Training is available to all adult social care staff covering statutory duties and legislation with regard to Continuing Health Care together with the values and principles of carrying out a good assessment, key issues, the process, completing the checklist & decision support tool and informing service users.</p> <p>All staff should have received training for Continuing Health Care, however, since April 2013, of the 181 staff who have been booked on courses only 86 have attended. There were no clear procedures in place to determine or follow up non attendance.</p>								

The Federation of Trosnant Schools										
<p>Directorate Sponsor: Children’s Services</p> <p>Key Contacts: Ian Waine, Executive Headteacher, Mike Powell, Chair of Governors</p> <p>Final Report Issued: 21 November 2014</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  <p>Limited</p> </div>	<p>Management Actions:</p> <div style="text-align: center;">  <table border="1"> <caption>Management Actions Data</caption> <thead> <tr> <th>Category</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>1</td> </tr> <tr> <td>High</td> <td>4</td> </tr> <tr> <td>Medium</td> <td>9</td> </tr> </tbody> </table> </div>	Category	Count	Low	1	High	4	Medium	9
Category	Count									
Low	1									
High	4									
Medium	9									
<p>Summary of key observations:</p> <p>A review of income collection identified instances in which documentation was incomplete, bankings were delayed and SAP had not been updated promptly. Further review of imprest and procurement card transactions noted that VAT was not routinely accounted for in the correct manner or relevant documentation available to support transactions.</p> <p>A review of recent staff appointments highlighted the delay or absence of key documentation including contracts and letters of appointment. Most notable was two newly appointment members of staff still having references outstanding</p> <p>Review of overtime and travel payments highlighted gaps in appropriate authorisations and documentation to support the legitimacy of spend.</p> <p>The school have responded expediently to mitigate identified risks with all actions now having been implemented.</p>										

Family Placement and Foster Care (Training for Foster Carers)										
<p>Directorate Sponsor: Children’s Services</p> <p>Key Contacts: Steve Crocker, Deputy Director Children’s Services, Cathi Hadley, Head of County Services, Amber James, County Services Manager Integrated Placements</p> <p>Final Report Issued: 5 December 2014</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  <p>Limited</p> </div>	<p>Management Actions:</p> <div style="text-align: center;">  <table border="1"> <caption>Management Actions Risk Distribution</caption> <thead> <tr> <th>Risk Level</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>7</td> </tr> <tr> <td>Medium</td> <td>6</td> </tr> <tr> <td>Low</td> <td>3</td> </tr> </tbody> </table> </div>	Risk Level	Count	High	7	Medium	6	Low	3
Risk Level	Count									
High	7									
Medium	6									
Low	3									
<p>Summary of key observations:</p> <p>The national minimum standards (2011) that apply to the Family Placement and Fostering Service are used as the Service’s policy and procedures base, ensuring a framework of standards and requirements are in place to ensure children in foster care receive appropriate care.</p> <p>Meetings are held between management and workforce development to plan, review and provide relevant courses for foster carers. A range of courses are available and published for foster carers to apply for as per their identified training needs.</p> <p>We tested the records of 12 foster carers and none of these had completed all of the mandatory courses for the minimum level of training. Six of these were longer standing carers who were approved between 2008 and 2012. The remaining six carers were new and in the 12 months to June 2014, out of a total of 78 courses (6 x 13), only 10 courses (12.8%) were noted as having been attended.</p> <p>Thirteen courses have been identified as the minimum level of training, and these must be completed within 18 months of approval as a foster carer. Findings revealed that this standard is not being achieved. The national minimum standards are considered by Ofsted in the inspection of fostering services. Failure to complete required training could result in adverse comments in future Ofsted inspections of the Children’s Services Department.</p> <p>Service managers receive weekly activity information but information on training courses attended is not received on a regular basis. Training records were found to be incomplete in SWIFT / ESCR which can result in trend information and recurring issues not being identified.</p> <p>From September 2014 a new training pathway is being implemented where carers undertake key training prior to panel approval, which is intended to strengthen the skills base of foster carers prior to the allocation of a foster child and reduce the number of courses to complete by the 18 month deadline.</p>										

Information Management										
<p>Directorate Sponsor: Corporate Policy & Governance</p> <p>Key Contacts: David Kelly, Deputy Head of Governance; Peter Andrews, Corporate Risk Manager, Judith Downing, Head of Information Compliance Team</p> <p>Final Report Issued: 27 October 2014</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  <p>Limited</p> </div>	<p>Management Actions:</p> <div style="text-align: center;">  <table border="1"> <caption>Management Actions Risk Level Data</caption> <thead> <tr> <th>Risk Level</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>4</td> </tr> <tr> <td>High</td> <td>3</td> </tr> <tr> <td>Medium</td> <td>1</td> </tr> </tbody> </table> </div>	Risk Level	Count	Low	4	High	3	Medium	1
Risk Level	Count									
Low	4									
High	3									
Medium	1									
<p>Summary of key observations:</p> <p>The County Council has a comprehensive set of policies and procedures relating to information management that are documented and available to all staff.</p> <p>Data Protection and Freedom of Information e-learning packages now form a compulsory part of the induction process for new staff, however, longer serving members of staff may not have completed such training. There is currently no process in place to monitor staff awareness of data security issues, or enforce refresher training.</p> <p>From 1 April to 13 August 2014, 579 Freedom of Information requests had been received, with 87.96% being responded to within 20 days. Testing of 13 requests where responses showed as being overdue in the database confirmed that there were acceptable reasons for the delays.</p> <p>Discussions with front line staff indicated a clear understanding of the need for data to be kept secure. However, testing of Outlook diaries for a sample of 33 staff highlighted that ten retained accessible details within their scheduled appointments, including confidential documents.</p> <p>A documented procedure is in place for data breach reporting, however, there is no central log to identify and redress recurrent issues.</p> <p>There was some uncertainty over what CCTV is in place, the usage and retention of the data, and the controls over installation across the organisation. Detailed work is currently being undertaken by the Information Compliance Team, which will lead to firmer procedures being put in place.</p> <p>Management have responded expediently to mitigate identified risks with all high and medium priority actions implemented ahead of schedule.</p>										

6. Fraud and Irregularities

In accordance with the Local Government Transparency Code 2014 there is a requirement on local authorities to publish the following information with regard counter fraud work:

Local Government Transparency Code 2014	01.04.14 – 31.12.14
Part 2 Requirements - Fraud	
Number of occasions powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers have been used	Nil
Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud	2 fte*
Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists	3 fte*
Total amount of time spent by the authority on the investigation and prosecution of fraud	65 days*
Total number of fraud cases investigated	8**

*relates to internal audit staff across the wider SIAP only (does not include other areas of the Council that may affect reported figures i.e. legal, HR, Trading Standards, departmental investigating officers etc.)

**the definition of fraud is as set out by the Audit Commission in *Protecting the Public Purse* - 'the intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss.'

Fraud Grant Funding

The DCLG have made available £16m to assist Councils in developing innovative and holistic initiatives to tackle the fight against fraud.

During the summer local authorities were invited to submit proposals for funding that would result in real financial savings through effective counter fraud activities. A successful bid from the Southern Internal Audit Partnership (one of only 59 approved from 164 applications) has resulted in funding of £72,000 being awarded to support initiatives in respect of fraud detection and prevention.

Funding acquired will contribute to the development of a generic fraud risk assessment framework to inform and educate of key fraud risks. This assessment will inform a programme of proactive fraud initiatives moving forward, targeting demonstrably high risk areas.

This will be supported by the use of data analytics to more strategically analyse higher risk areas in the identification and investigation of data giving rise to irregular activity or conflicts with other sources of information.

The legacy from funding will strengthen measures for both fraud detection and prevention through provision of a clear understanding and assessment of fraud threats and the establishment of data analytics as preventative measures to combat fraud through the real time sharing and matching of data and fraud intelligence.

7. Planning & Resourcing

The internal audit plan for 2014/15 was approved by the Council's Management Team and the Audit Committee in June 2014.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the County Council. Progress against the plan is detailed within section 8

8. Rolling Work Programme

Learning Audit title	Audit Progress					
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Audit Plan 2014/15 (including 2013-14 Carry Forward)						
CCBS thematic 2 - volunteers	✓	✓	✓	✓	✓	01/09/14
Employment practices - casework	✓	✓	✓	✓	✓	23/06/14
Property asset management system (PAM)	✓	✓	✓	✓	✓	24/10/14
Expense management	✓	✓	✓	✓	✓	03/11/14
Website management	✓	✓	✓	✓	✓	31/07/14
Payroll - premia payments	✓	✓	✓	✓	✓	03/06/14
Pensions (Teachers Pension Return)	✓	✓	✓	✓	✓	10/10/14
Real estate (energy management system)	✓	✓	✓	✓	✓	
Financial processes	✓	✓	✓	✓	✓	04/09/14
Safeguarding – (non Adults & Children's)	✓	✓	✓	✓	✓	15/10/14
School thematic review – VAT	✓	✓	✓	✓	✓	09/07/14
Home to school transport	✓	✓	✓	✓	✓	10/09/14
Local children partnership	✓	✓	✓	✓	✓	17/09/14
Commissioning and purchasing of services	✓	✓	✓	✓	✓	10/07/14
Adoption	✓	✓	✓	✓	✓	10/09/14

Learning Audit title	Audit Progress					
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Troubled families governance review	✓	✓	✓	✓	✓	25/06/14
Adult services establishments - thematic review 1 - financial administration	✓	✓	✓	✓	✓	27/06/14
Adult services establishments - thematic review 2 – sickness management	✓	✓	✓	✓	✓	17/07/14
Care governance processes (includes safeguarding)	✓	✓	✓	✓	✓	07/08/14
Client affairs	✓	✓	✓	✓	✓	26/06/14
Telecare contract	✓	✓	✓	✓	✓	16/07/14
Public Health	✓	✓	✓	✓	✓	19/08/14
Extra care housing	✓	✓	✓	✓	✓	24/07/14
Enterprise M3 LEP - governance	✓	✓	✓	✓	✓	02/07/14
CCBS establishment thematic review	✓	✓	✓	✓	✓	29/05/14
Business units – HTM	✓	✓	✓	✓	✓	03/07/14
Business units – HC3S	✓	✓	✓	✓	✓	26/06/14
Framework trends	✓	✓	✓	✓	✓	N/A
Tender of Manpower contract	✓	✓	✓	✓	✓	03/06/14
Construction framework – major projects	✓	✓	✓	✓	✓	N/A
Construction framework – local construction framework	✓	✓	✓	✓	✓	24/10/14
Corporate cross cutting						
Sold services	✓					

Learning Audit title	Audit Progress					
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
Employment practices						
Equality Impact Assessments	✓	✓	✓			
Information management	✓	✓	✓	✓	✓	18/12/14
Business Continuity/Emergency Planning	✓	✓	✓			
Health and Safety	✓	✓	✓			
Procurement – corporate development	✓					
Capital programme	✓					
Contract management	✓	✓	✓			
Contact Centre (Hantsdirect)	✓	✓	✓	✓	✓	
Asset management	✓					
Grants granted	✓		✓			
Local management of H3 processes						
Advertising	✓	✓	✓	✓	✓	
Corporate Governance						
Risk Management	✓	✓				
Complaints and compliments	✓	✓	✓	✓	✓	
Transparency agenda	✓	✓	✓			
Decision making and accountability	✓					

Learning Audit title	Audit Progress					
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
National Fraud Initiative	N/A	N/A	✓			
Proactive fraud initiatives	✓	N/A				
Proactive fraud review	✓	N/A				
Annual Governance Statement	N/A	N/A	✓	✓	N/A	N/A
Annual review of effectiveness of internal audit	✓	✓	✓	✓	✓	26/06/14
Information Technology						
Network management and monitoring	✓	✓	✓	✓	✓	10/09/14
Mobile and flexible working	✓	✓	✓	✓	✓	23/12/14
Platform monitoring (Windows & Linux)	✓					
Database management & security	✓	✓	✓			
IT Asset management	✓	✓	✓	✓	✓	14/10/14
IT business continuity	✓	✓	✓			
Corporate objective - Safer and more secure for all						
Safeguarding - Children						
Safeguarding - Adults	✓	✓	✓			
School thematic review 1 - procurement	✓	✓	✓	✓		
School thematic review 2 - budgetary control	✓	✓	✓	✓	✓	23/12/14
School thematic review 3 - governance						

Learning Audit title	Audit Progress					
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
School thematic review 4 – offsite activities	✓	✓	✓	✓		
Children's services establishments - thematic reviews	✓	✓	✓	✓	✓	
Trosnant School	✓	✓	✓	✓	✓	20/11/14
Osborne School	✓	✓	✓	✓	✓	18/12/14
Mill Rythe Infant School	✓	✓	✓	✓		
Schools Financial Value Standard	✓	✓	✓	✓	N/A	N/A
Home to school transport						
Post 14 provision	✓					
SEN and specialist advisory teachers						
Family placement and foster care	✓	✓	✓	✓	✓	05/12/14
Electronic case recording system						
Charging and contribution policy for children in care						
Integrated Youth Service and Care Leavers						
Direct payments	✓	✓	✓	✓	✓	
Commissioning and purchasing of services	✓	✓	✓	✓	✓	
Music Service	✓	✓	✓	✓	✓	
Education Centres	✓	✓	✓	✓	✓	30/09/14
Hampshire Education Psychology Service	✓	✓	✓	✓		

Learning Audit title	Audit Progress					
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued
IOW Partnership	✓					
Corporate objective - Maximising wellbeing						
Adult services establishments - thematic reviews - reablement	✓	✓	✓	✓		
Adult services establishments - thematic reviews – procurement cards / imprest	✓					
Adult services establishments - thematic reviews – attendance management	✓	✓	✓	✓	✓	18/12/14
Personalisation - self directed support						
Charging and contribution policies	✓	✓				
Continuing health care	✓	✓	✓	✓	✓	11/11/14
Health Partnerships and joint commissioning						
Social care reform	✓	✓	✓	✓		
Electronic Domiciliary Care Monitoring System (EDCM)	✓	✓	✓	✓	✓	23/12/14
Public Health						
Extra care housing						
Out of County Placements	✓	✓	✓	✓	✓	
Out of Hours Service	✓	✓	✓	✓	✓	
Blue Badges	✓	✓				
Corporate objective - enhancing our quality of place						
Street lighting	✓	✓	✓	✓		

Learning Audit title	Audit Progress						Final report issued
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued		
Highways maintenance	✓	✓	✓				
Waste Disposal							
Traffic management	✓	✓	✓				
River Hamble	✓	✓	✓	✓			
Local Sustainable Transport Fund (LSTF)	✓	✓	✓	✓	✓		
Local Bus Subsidy Support	✓	✓	✓	✓	✓		01/10/14
District working arrangements	✓	✓	✓	✓			
County planning process	✓	✓	✓	✓	✓		17/09/14
Regeneration	✓	✓	✓	✓			
Developer contributions	✓	✓	✓	✓	✓		
Miscellaneous service reviews							
Term engineering contracts	✓	✓	✓				
Business units – printing services	✓	✓					
Property Strategic Partners	✓	✓					
Property Services – Trading Company							
Contract management - Matrix	✓						
Property Joint Working Arrangements	✓	✓	✓				
H3 reviews							

Learning Audit title	Audit Progress						Final report issued
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued		
Governance arrangements	✓						
Recruitment and induction / manage positions and organisation hierarchy							
OHU / ESL							
Payroll	✓	✓	✓				
Payroll technical	✓	✓	✓	✓	✓		26/11/14
Planning, budgeting and forecasting	✓	✓	✓	✓			
Accounts receivable	✓						
Accounts payable	✓	✓	✓				
Main accounting system (SAP)	✓	✓	✓				
Treasury management	✓	✓					
Procurement – category management							
Vim clearance	✓	✓	✓	✓	✓		02/01/15