

Report

Audit Committee

Part 1

Date: 24th May 2018

Item No:

Subject Internal Audit Annual Report 2017/18

Purpose To inform the Members of the Council's Audit Committee of:

- i) the overall opinion on the internal controls of the City Council for 2017/18;
- ii) Internal Audit's progress against the agreed audit plan;
- iii) Internal Audit's performance against local performance indicators.

Author Chief Internal Auditor

Ward General

Summary Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's 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.

This report has been prepared in accordance with the Public Sector Internal Audit Standards. It gives an overall opinion on the adequacy and effectiveness of the City Council's internal controls during 2017/18, which was **Reasonable** - Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.

The second part of the report relates to the performance of the Internal Audit Section and how well its key targets in the year were met. 84% of the approved audit plan was completed in the year against a target of 80%.

Proposal That the Annual Internal Audit Report 2017/18 and overall Audit Opinion be noted and endorsed by the Council's Audit Committee

Action by The Audit Committee

Timetable Immediate

This report was prepared after consultation with:

- Chief Financial Officer
- Monitoring Officer
- Head of People and Business Change

Signed

Background

1. Newport City Council, a local government organisation, is subject to The Accounts and Audit (Wales) Regulations 2014 and therefore has a duty to make provision for internal audit in accordance with the Local Government Act 1972.
2. The Regulations state that the Responsible Finance Officer of the organisation shall maintain an adequate and effective internal audit of the accounts of that organisation. Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's 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. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper economic, efficient and effective use of resources.
3. In line with the Public Sector Internal Audit Standards, the Chief Internal Auditor should present a formal annual report to the Council which gives an opinion on the overall adequacy and effectiveness of the Council's internal control environment. The annual report should also:
 - disclose any qualifications to that opinion, together with reasons for the qualification
 - present a summary of the audit work undertaken to formulate the opinion
 - draw attention to any issues the Chief Internal Auditor judges particularly relevant to the preparation of the statement on internal control
 - compare the work actually undertaken with that planned and summarise the performance of the internal audit function against its performance measures and criteria
 - comment on compliance with these standards and communicate the results of the internal quality assurance programme.
4. This report is the Annual Internal Audit Report which incorporates the requirements of the Standards. It provides the overall audit opinion for Members on the internal controls operating within the City Council and provides a summary of the work completed during the year, identifying key findings and outcomes from the work undertaken. It also outlines the performance of the Internal Audit team during the year against agreed pre-set targets.
5. The internal controls operating within the Council are of a complex nature, reflecting the organisational arrangements. Internal Audit plans its work to address the major risks that the Authority faces. That work is not designed to check the work of others but to comment on the controls in place to protect the Council from loss of assets or inefficient operations caused by whatever factors.

Overall Audit Opinion

- | |
|---|
| <ol style="list-style-type: none">6. The level of assurance that can be placed on the internal controls operating effectively for 2017/18 is "Reasonable" (Appendix A). |
|---|

7. The opinion for the internal financial controls operating within the Council in 2017/18 is:

We have undertaken our internal audit work for the year ending 31/03/2018 in accordance with the audit plan agreed by the Head of Finance and endorsed by the Council's Audit Committee on 30th May 2017. The plan was designed to ensure adequate coverage over the year of the Council's accounting and operational systems.

Our audit work included reviews, on a sample basis, of each of these systems / establishments sufficient to discharge the Head of Finance's responsibilities under section 151 of the Local Government Act 1972 and The Accounts and Audit (Wales) Regulations 2014. The opinion is based upon the work undertaken. We planned and performed our work to obtain the information necessary to provide us with sufficient evidence to give us reasonable assurance of the internal control systems tested.

Based on this work, in my view the internal controls in operation are **Reasonable**. The opinion expressed relates only to the systems and areas reviewed during the year.

Andrew Wathan
Chief Internal Auditor
May 2018

Audit Opinions Issued

8. On undertaking audit reviews in accordance with the annual audit plan, an opinion is given on how well the internal controls of the system or establishment are operating (**Appendix B**). Internal audit reports provide a balanced view of the controls in place and record strengths and weaknesses. The opinion is determined by the number of issues identified during the course of the review and the risk rating and priority given to each. Each audit review undergoes a comprehensive review process by the Audit Manager and occasionally the Chief Internal Auditor before the draft report is sent out to management. The controls are generally measured against a predetermined matrix of expected internal controls for each system; for fundamental systems these are usually derived from CIPFA Control Matrices.
9. The opinions given to individual audit reviews are shown at **Appendix A**. In summary the following opinions were issued following audit reviews:

	2014/15	%	2015/16	%	2016/17	%	2017/18	%
Good	8	24	9	26	7	20	11	28
Reasonable	21	62	17	50	22	63	23	58
Unsatisfactory	5	14	8	24	5	14	6	14
Unsound	0	0	0	0	1	3	0	0
Total	34	100	34	100	35	100	40	100
Overall Opinion	Reasonable		Reasonable		Reasonable		Reasonable	

10. In the past external audit have relied upon the work undertaken by internal audit, in particular on the audit of the fundamental financial systems. The audit opinions issued on these during 2017/18 were Good / Reasonable. None were classified as unsatisfactory or unsound.
11. In addition to planned work the team also undertook “special investigation” reviews. 3 special investigations were undertaken during 2017/18. These arose for a number of different reasons, including information passed straight to the Section regarding allegations against members of Council staff, potential fraud, theft or non-compliance with Council policy / procedures for example. These reviews are typically time intensive and on occasions difficult to prove.
12. Work was also undertaken during the year which did not warrant an audit opinion on the control environment. This is shown at **Appendix C** as Non Opinion Work.

Key Issues

13. The opinion is derived from the audit opinions given to individual reviews undertaken during the year, as shown at **Appendix A**, and these range from Good to Unsatisfactory; a **Good** opinion - *Well controlled with some risks identified which require addressing; substantial level of assurance.*
14. Where unacceptable levels of risk have been identified Heads of Services and their service managers have the responsibility for addressing the situation.
15. It is pleasing to note that 11 “**Good**” audit opinions were issued during the year:
 - Treasury Management
 - Sundry Debtors
 - HR / Payroll
 - Social Services Training Unit
 - First Contact
 - Direct Payments
 - Clytha Primary
 - St David’s RC Primary
 - St Julian’s High
 - Maes Ebbw Follow Up
 - GEMS
16. 23 “**Reasonable**” audit opinions were issued
17. However, 6 “**Unsatisfactory**” audit opinions were issued:
 - SGO / Kinship Payments
 - Trips & Visits (Evolve)
 - Llanwern High
 - Outside Preferred Catering Contract (Schools)
 - Cemeteries
 - Agency / Overtime – Refuse – Follow Up
18. There were no “Unsound” audit opinions issued during 2017/18.

19. The main reasons for giving an unsatisfactory opinion would generally be where there was a failure to comply with the Council's Financial Regulations or Contract Standing Orders, failure to comply with financial procedures, lack of financial procedures, poor administration, failure to adhere to recognised best practice, non-compliance with the services' own procedures, insufficient controls in place to properly account for income or an inability to demonstrate value for money. A summary of the issues identified in the above **Unsatisfactory** audit reports will be reported to Audit Committee separately later in the year.

Implementation of Agreed Management Actions

20. Jobs were included in the plan to follow up on the implementation of previous agreed management actions relating to audit work in 2016/17.
21. During the year the team sought assurance from operational managers that previously agreed management actions to improve the internal control environment and reduce the level of risk had been implemented. This related to 2016/17 finalised audit reports.
22. Across all service areas, 92% of actions agreed by management had been implemented (includes actions partially implemented where the risk has been significantly or sufficiently mitigated). There are insufficient resources within the team to follow up all audit reports issued to test that all of the agreed management actions have been implemented at an operational level; the Internal Audit team therefore have to rely on the integrity of managers to provide accurate feedback on whether or not they have implemented the actions they agreed. **Appendix D.**
23. Non implementation of agreed Management Actions will be reported to Audit Committee separately later in the year.

The Way Forward

24. Managers of the service areas need to ensure that robust internal controls are in place and adhered to in order to ensure that the systems in operation run efficiently and effectively and the scope for misappropriation, theft or error is minimised. Heads of Service have a responsibility to ensure that the Council's Financial Regulations are complied with at an operational level. Staff should be made aware of the Financial Regulations and the requirements therein and the consequences of non-compliance.
25. Internal Audit currently run seminars on what Financial Regulations and Contract Standing Orders mean, why they are in place, what they are about and to whom they relate. 9 (9 in 2016/17) sessions were delivered to 175 delegates during 2017/18 (95 in 2016/17).
26. Adequate financial procedures need to be put in place and disseminated to all concerned to make sure that they are complied with to ensure systems and processes are run as intended by management. Agreed management actions stated in audit reports should be implemented to eliminate or reduce the weakness and minimise the risk.

Performance of the Internal Audit Section 2017/18 (Appendix E)

27. Despite not having a full complement of staff for the whole year, 84% of the approved audit plan was completed against a target of 80%; (89% completed in 2016/17). A total of 81 (80) audit reviews were planned during the year with 68 (63) being completed to at least draft stage by the end of the year. (The total number of jobs in the plan was adjusted from 82 to 81 to reflect the fact that managers were not able to accommodate the audit during the year). Comparisons against periods 2015/16 to 2017/18 are shown at **Appendix E.**

28. As a result of the commitment and dedication of the remaining Internal Audit staff in post during the year, the team did really well against pre-set targets.
29. Although 200 days were planned for special investigations during the year, 70 productive days were actually spent auditing specials and unplanned work, which meant more planned audit work could be undertaken.
30. There continued to be audit coverage throughout the service areas of the Council which again, was met with positive feedback from management. The team continually provides advice on financial matters to ensure managers are better placed to ensure sound financial management in their service areas. This may impact on the audit plan but this is where internal audit adds value to the Authority.
31. The efficiency of turning final reports around and getting them out to operational managers is generally within the targets set (average of Welsh local authority internal audit teams). Having agreed identified issues with management we are now giving management the responsibility for coming up with their own actions of how controls can be improved; the use of laptops at draft report discussions has speeded up this process and has been welcomed by management.
32. Getting draft reports out this year took 14 days against a target of 10. Final reports were sent out within 4 days of receiving agreed management comments.
33. In 2017/18 the Audit Section continued to send out evaluation questionnaires to managers after an audit review had been undertaken in their area, which gave them an opportunity to feedback on the performance, professionalism and the audit process in general. Following the finalisation of reviews, 32% of questionnaires were returned (35% in 2016/17) with 100% of managers stating they were satisfied with the audit process and that it added value to service provision, which is reassuring.
34. As examples of where the team has added value in the work undertaken, feedback comments are shown at **Appendix F**.
35. The Audit Team had an establishment of 8 staff (including the Chief Internal Auditor). The section is split into two teams which cover the whole of the Council's systems, establishments and staff, each managed by an Audit Manager. During the year the team was supported by an apprentice to help achieve the plan.
36. The majority of the fundamental financial systems audited were completed to at least draft report stage by the year end.
37. The Audit Section's management realistically plans for externalities like special investigations, financial advice and financial training although ad-hoc reviews requested by management are not always taken into consideration but will have an immediate impact on the achievement of the audit plan. In 2017/18, 3 special investigations were undertaken across all service areas which dealt with allegations of bribery and corruption and non-compliance with policy.
38. Many of the managers within the Council also call upon the Audit Section for financial advice which is generally reactive. Internal Audit staff are more than willing to offer any help and assistance they can to ensure that operations are undertaken properly but this can also have an impact on planned audit reviews.
39. The number of planned audits completed within the estimated time allocation amounted to 68% in 2017/18 compared with 72% in 2016/17. Generally overruns are due to issues being identified during the course of the audit. The reasoning behind any significant overruns will be explored by management.

40. Newport's Internal Audit Section's performance is benchmarked annually with the other 21 authorities in Wales via the Welsh Chief Auditors' Group.
41. Where targets have not been achieved, Internal Audit management will continue to address this in the 2018/19 audit plan which should lead to future improvements in performance. Inevitably, delays caused by means beyond the control of the audit section can only be minimised by on-going discussions with management.
42. The Policy Finance Committee (1998) requested that on-going consideration be given to the sufficiency of internal audit resources. Audit staff resources have been reduced over the last few years which means that fewer audit jobs can be undertaken in the audit plan which results in the provision of less assurance across all service areas.
43. With a full complement of staff the audit resource is only just about sufficient to provide assurance on the Council's internal control environment, but given the experiences of staff changes in the last couple of years, the Chief Internal Auditor will have to monitor the situation closely and use a range of options to ensure appropriate audit coverage is provided. The Chief Internal Auditor will endeavour to provide adequate and appropriate audit coverage throughout the Council although prioritisation is required, given the reduced resources within the team.
44. The current level of resources is just about adequate to meet the continuing needs of service led demands. However, the level of resources needs to be assessed in line with Internal Audit's on-going involvement with The Measure, performance indicators, the changing risk profile of the Council and auditing grant claims not reviewed by the external auditor.

Developments

45. In the spirit of Making the Connections and shared services the Chief Internal Auditor has continued in his dual role acting in that capacity for Newport City Council and Monmouthshire County Council. This is a permanent arrangement.
46. Where unfavourable audit opinions are issued it is the Head of Service's responsibility to inform their respective Cabinet Member of the situation and ensure that appropriate action is taken to address the issues identified.
47. During 2017/18 the Internal Audit team had its self-assessment against the Public Sector Internal Audit Standards externally validated. The outcome was that the team is Generally Compliant, which is the highest level of achievement. The report and subsequent action plan will be reported to Audit Committee during 2018/19.

Financial Summary

48. There are no financial issues related to this report.

	Year 1 (Current) £	Year 2 £	Year 3 £	Ongoing £	Notes including budgets heads affected
Costs (Income)					
Net Costs (Savings)					
Net Impact on Budget					

Risks

49. If Members are not involved in the endorsing the Audit Report it would weaken the overall governance arrangements of the Council and be non-compliant with the Public Sector Internal Audit Standards, which therefore, could be subject to adverse criticism from the external auditor, currently WAO.

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

50. The work of Internal Audit supports all of the Council's priorities and plans.

Options Available

51. (1) That the Annual Audit Report 2017/18 and overall Audit Opinion be noted and endorsed by the Council's Audit Committee.

Preferred Option and Why

52. Option (1) as it is requirement of the Public Sector Internal Audit Standards and ensures good governance.

Comments of Chief Financial Officer

53. I can confirm that I have been consulted on the Annual Audit Report 2017/18 and have no additional comments.

Comments of Monitoring Officer

54. The Annual Report is in accordance with the Accounts and Audit Regulations and the Public Sector Internal Audit Standards. The report confirms that adequate and effective internal financial controls are in place to ensure that the Council complies with its financial duties. The second part of the report puts the work of the Audit Section into context within the Council's Performance Management Framework and again highlights the effectiveness of the work undertaken by this service area.

Staffing Implications: Comments of Head of People and Business Change

55. There are no other specific HR issues arising as a result of the report. In terms of Corporate Policy & Performance, the report presents a review of audit activity during the period concerned and is set out in the context of performance framework. Clearly the work of the audit team is

critical in giving assurance that the work of the Council is being undertaken within the set policies and procedures.

Comments of Cabinet Member

56. Not applicable.

Local issues

57. No local issues.

Scrutiny Committees

58. Not appropriate.

Equalities Impact Assessment

59. Not required.

Children and Families (Wales) Measure

60. Not appropriate.

Consultation

61. Not appropriate.

Background Papers

62. 2017/18 Audit Plan.

Dated:

APPENDIX A

Overall Council Opinion for 2017/18 is **Reasonable**


	14/15	15/16	16/17	17/18
Good	8	9	7	11
Reasonable	21	17	22	23
Unsatisfactory	5	8	5	6
Unsound	0	0	1	0
	34	34	35	40

Internal Audit Services - Management Information for 2017/18

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	FINAL	Opinion given
P1718-4	CE	Finance	Accountancy	Treasury Management 2016/17	Medium	Final	Good
P1718-5	CE	Finance	Income Collection	Sundry Debtors	High	Final	Good
P1718-16	CE	People & Bus Change	Corporate HR	HR/Payroll	High		Good
P1718-17	CE	People & Bus Change	Corporate HR	Social Services Training Unit	Medium		Good
P1718-28	People	Adult & Comm Serv	First Contact	First Contact	High		Good
P1718-29	People	Adult & Comm Serv	Service Development & Commissioning	Direct Payments	High		Good
P1718-46	People	Education Serv	Primary Schools	Clytha Primary	Medium	Final	Good
P1718-49	People	Education Serv	Primary Schools	St David's RC Primary	Medium	Final	Good
P1718-54	People	Education Serv	Secondary Schools	St Julian's High	Medium	Final	Good
P1718-55	People	Education Serv	Special Schools	Maes Ebbw Follow up	High		Good
P1718-59	People	Education Serv	Engagement & Learning	Gwent Education Minority-Ethnic Service	Medium	Final	Good

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	FINAL	Opinion given
P1718-1	CE	Finance	Accountancy	Social Services Financial Assessment & Charging	High	Final	Reasonable
P1718-6	CE	Finance	Procurement	Corporate Procurement	High		Reasonable
P1718-7	CE	Finance	Procurement	Purchasing Cards (System)	High		Reasonable
P1718-8	CE	Finance	Procurement	Purchasing Cards (Transactions)	High	Final	Reasonable
P1718-14	CE	People & Bus Change	Business Improvement & Performance	Performance Indicators	Medium	Final	Reasonable
P1718-15	CE	People & Bus Change	Corporate HR	Agency Staff	High		Reasonable
P1718-18	CE	People & Bus Change	Digital & Information	Freedom of Information (FOI) & Subject Access Requests	Medium	Final	Reasonable
P1718-25	People	Children & Young People Serv	Safeguarding, Quality Assurance & Child Protection	Safeguarding	High		Reasonable
P1718-31	People	Adult & Comm Serv	Care & Support Services	Spring Gardens	Medium	Final	Reasonable
P1718-32	People	Adult & Comm Serv	Care & Support Services	Brynglas Day Opportunities 2016/17	Medium	Final	Reasonable
P1718-38	Place	Law & Regulation	Trading Standards	Trading Standards	Medium		Reasonable
P1718-45	People	Education Serv	Primary Schools	Always Primary 2016/17	Medium	Final	Reasonable
P1718-48	People	Education Serv	Primary Schools	Somerton Primary	Medium	Final	Reasonable
P1718-50	People	Education Serv	Primary Schools	St Julian's Primary	Medium	Final	Reasonable
P1718-52	People	Education Serv	Secondary Schools	Llswerry High	Medium		Reasonable
P1718-58	People	Education Serv	Improvement & Inclusion	Education Welfare Service 2016/17	Medium	Final	Reasonable
P1718-63	Place	RI&H	Development Services	Developers Contributions (Section 106)	High	Final	Reasonable
P1718-64	Place	RI&H	Economic Regeneration & Policy	Vibrant & Viable Places Programme 2016/17	High	Final	Reasonable
P1718-65	Place	RI&H	Development Services	Business Support Unit	Medium	Final	Reasonable
P1718-68	Place	RI&H	Housing Renewals / Improvements	Disabled Facilities Grants 2016/17	High	Final	Reasonable

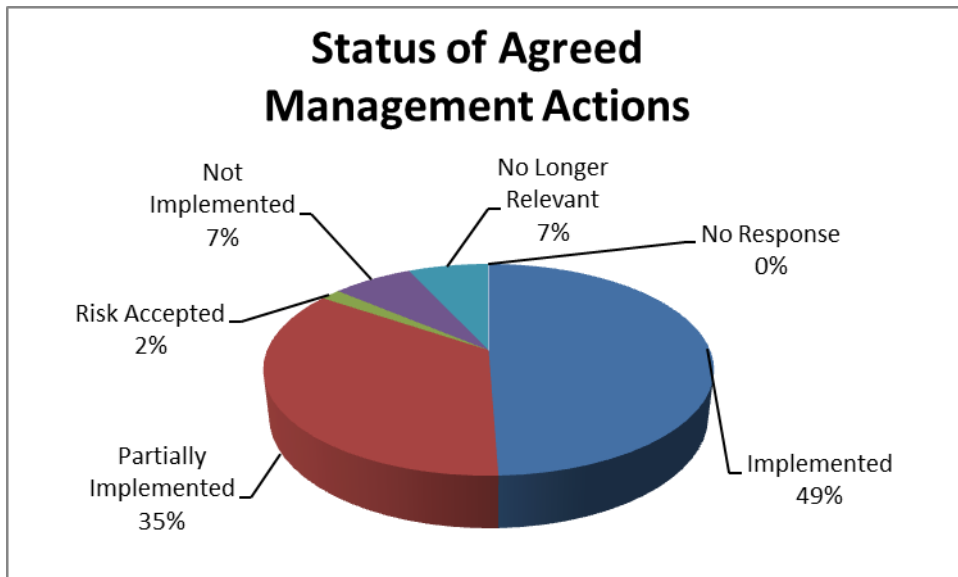
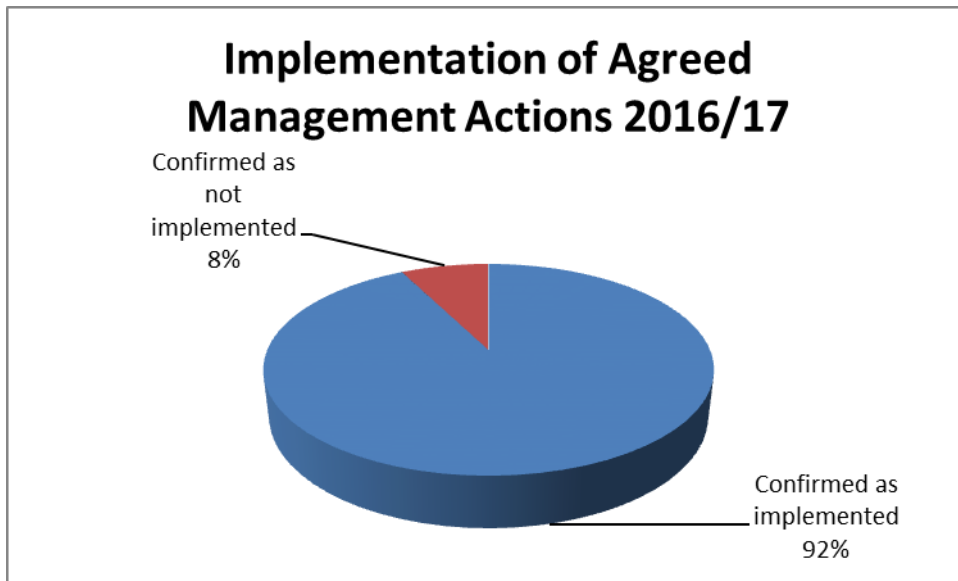
Appendix B - Audit Opinions used in 2017/18

	GOOD (Green)	Well controlled with no critical risks identified which require addressing; substantial level of assurance.
	REASONABLE (Yellow)	Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.
	UNSATISFACTORY (Amber)	Not well controlled; unacceptable level of risk; changes required urgently; poor level of assurance.
	UNSOUND (Red)	Poorly controlled; major risks exists; fundamental improvements required with immediate effect.

Appendix C – Non opinion audit work 2017/18

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Opinion given
P1718-9	CE	Finance	General	Annual Governance Statement	N/A	N/A
P1718-10	CE	Finance	Accountancy	Highways Network Assets Valuation Follow-Up	Medium	N/A
P1718-11	CE	Finance	General	National Fraud Initiative (NFI)	N/A	N/A
P1718-12	CE	Finance	General	Financial Advice	N/A	N/A
P1718-13	CE	Finance	General	Follow up of 2016/17 Agreed Management Actions	N/A	N/A
P1718-20	CE	People & Bus Change	General	Financial Advice	N/A	N/A
P1718-21	CE	People & Bus Change	General	Financial Regulations Training	N/A	N/A
P1718-22	CE	People & Bus Change	General	Follow up of 2016/17 Agreed Management Actions	N/A	N/A
P1718-26	People	Children & Young People Serv	General	Financial Advice	N/A	N/A
P1718-27	People	Children & Young People Serv	General	Follow up of 2016/17 Agreed Management Actions	N/A	N/A
P1718-33	People	Adult & Comm Serv	General	Financial Advice	N/A	N/A
P1718-34	People	Adult & Comm Serv	General	Follow up of 2016/17 Agreed Management Actions	N/A	N/A
P1718-40	Place	Law & Regulation	General	Financial Advice	N/A	N/A
P1718-56	People	Education Serv	Schools	CRSA's / Healthcheck - Primary/Secondary/Nursery	Medium	N/A
P1718-60	People	Education Serv	Schools	Financial Regulations Training	N/A	N/A
P1718-61	People	Education Serv	General	Financial Advice	N/A	N/A
P1718-62	People	Education Serv	General	Follow up of 2016/17 Agreed Management Actions	N/A	N/A
P1718-71	Place	RI&H	General	Financial Advice	N/A	N/A
P1718-72	Place	RI&H	General	Follow up of 2016/17 Agreed Management Actions	N/A	N/A
P1718-80	Place	Streetscene & City Serv	General	Financial Advice	N/A	N/A
P1718-81	Place	Streetscene & City Serv	General	Follow Up of 2016/17 Agreed Management Actions	N/A	N/A
P1718-82	External	Ext Audits	WCAG Training Co-ordinator	WCAG Training Co-ordinator	N/A	N/A

Appendix D – Implementation of Agreed Management Actions 2016/17



Appendix E - Performance Indicators 2017/18 - Newport City Council - Internal Audit Section

	2015/16 Actual	2016/17 Actual	2017/18 Target	2017/18 Actual
Proportion of planned audits complete	77%	89%	80%	84%
Number of planned audits completed within estimated days	52%	72%	65%	68%
Directly chargeable time against total time available	55%	60%	61%	62%
Directly chargeable time against planned	71%	83%	84%	91%
Proportion of Special Reviews responded to within 5 days	100%	100%	100%	100%
Continue to train staff in all Service Groups/Areas on best financial practice – Number of sessions delivered	9	9	11	9
Staff turnover rate [1 member of staff left]	4	0	1	1
Promptness of draft report issue: end of fieldwork to draft report issue date	12 days	13 days	10 days	14 days
Promptness of report finalisation: client response to final report issue date	3 days	3 days	5 days	4 days

Appendix F

Summary of Audit Evaluation Questionnaires (AEQ) Comments 2017/18

Feedback from Auditees

1	<p>Many thanks for this (copy of the final report) and for your input into the audit which will help immensely in terms of improving the management of any future sprawling programmes of this nature....one of the main lessons learned is to engage with your team around governance and financial arrangements in advance of mobilising for delivery.</p>
2	<p>Thank you so much for sharing your expertise with us.</p>
3	<p>I felt that both the auditors (Jan and Alex) were very thorough and that the audit itself was helpful and enabled us to improve our practice where necessary. They both conducted the audit in a very professional and courteous manner. Thank you.</p> <p>I felt that the weaknesses identified in relation to Governors should be addressed to Governor Support. The constitution of committees with vacancies has been allowed. The virement limits and the school fund audit should be included on the agendas for AGMs as a standard item. I believe that prior to the EAS taking over Governor Support then this was the case. It should not be left to the Headteacher to add these items to an agenda in an already overloaded environment.</p>
4	<p>Some of the judgements that were made were done so from a perspective of specialised knowledge. On several judgement points we were not aware of any changes in legislation or process and although the audit was indeed accurate, quite how we were supposed to have known of these developments is unclear.</p> <p>But in some instances how we were supposed to be aware of this knowledge before audit is unclear.</p> <p>At the time of the audit the school found itself in a particularly challenging situation and as such there were various mitigating circumstances that involved decisions that had been made by 'absent others', I feel that these facts should have been more accurately reflected in the final report.</p>
5	<p>Prior to Audit taking place, a greater understanding of the Service we provide is necessary as spent much time explaining what we do and why we do it. Also, whilst being Audited, more sensitivity/ consideration given when staff are working under pressure due to lack of resources. Being Audited and Audit demands create more pressurised environment. Perhaps a flowchart showing stages of Audit and timescales would help us manage the Auditing Teams' expectations?</p> <p>Would like to be noted that our IT support is lacking (Mayrise Street Works Handheld PDAs) and currently not working. Managing KPIs will be increasingly challenging as accurate information i.e times of inspections cannot be recorded easily.</p>