

**Report of the Director of Finance to the meeting of the Governance and Audit Committee to be held on 25 November 2021.**

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**Subject:**

**INTERNAL AUDIT PLAN 2021/22 – MONITORING REPORT AS AT 30 SEPTEMBER 2021**

**Summary statement:**

**This report monitors the progress made by Internal Audit against the Internal Audit Plan for 2021/22 as at 30 September 2021.**

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**Portfolio**

**Leader of Council and Corporate Portfolio**

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**Improvement Area:**

**Corporate**

## **1. SUMMARY**

- 1.1 The purpose of this report is to bring to the attention of members of the Governance and Audit Committee (G&AC) any significant issues arising from the audit work undertaken to date and to inform them about the progress made up to 30 September 2021, against the Internal Audit Plan, which was approved by the Committee on 22 April 2021.

## **2. BACKGROUND**

- 2.1 Internal Audit is part of Financial Services within the Department of Corporate Resources. This is the monitoring report on the Internal Audit Plan for 2021/22. This is detailed in Appendix 1.

- 2.2 The report enables the Council to demonstrate compliance with the Public Sector Internal Audit Standards (PSIAS). These require the Head of Internal Audit to report periodically to the Governance and Audit Committee on Internal Audit's activity, purpose, authority, responsibility and performance relative to its plan. Reporting must also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested either by senior management or the Governance and Audit Committee.

The PSIAS also require the Head of Internal Audit to communicate the Internal Audit activity's plans and resource requirements, including significant interim changes, to the Governance and Audit Committee, including any impact of resource limitations.

## **3. OVERVIEW AND SCRUTINY COMMITTEE CONSIDERATION**

- 3.1 Not Applicable.

## **4. OTHER CONSIDERATIONS**

- 4.1 There are no other considerations.

## **5. OPTIONS**

- 5.1 Not applicable

## **6. FINANCIAL AND RESOURCE APPRAISAL**

- 6.1 The work of Internal Audit adds value to the Council by providing management with an assessment on the effectiveness of internal control systems, making, where appropriate, recommendations that if implemented will reduce risk and deal with financial uncertainty.

## **7. RISK MANAGEMENT**

7.1 The work undertaken by Internal Audit is primarily concerned with examining risks within various systems of the Council and making recommendations to mitigate those risks. Consideration was given to the corporate risk register when the Audit Plan for 2021/22 was drawn up and any issues on the risk register that relate to an individual audit are included within the scope.

7.2 The key risks examined in our audits are discussed with management at the start of the audit and the implementation of recommendations is followed up with Strategic Directors.

## 8. **LEGAL APPRAISAL**

8.1 The Accounts and Audit Regulations for 2015 require the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. These standards are detailed in the Public Sector Internal Audit Standards supported by CIPFA's Local Government Application Note.

## 9. **OTHER IMPLICATIONS**

### 9.1 **Equality and Diversity**

Internal Audit seeks assurance that the Council fulfils its responsibilities in accordance with its statutory responsibilities and its own internal guidelines. When carrying out its work, Internal Audit reviews the delivery of services to ensure that they are provided in accordance with the formal decision making process of the Council.

### 9.2 **Sustainability Implications**

When reviewing Council Business, Internal Audit examines the sustainability of the activity and ensures that mechanisms are in place so that services are provided within the resources available.

### 9.3 **Greenhouse Gas Emissions Impacts**

There are no impacts on Gas Emissions.

### 9.4 **Community Safety Implications**

There are no direct community safety implications.

### 9.5 **Human Rights Act**

There are no direct Human Rights Act implications.

### 9.6 **Trade Union**

There are no implications for the Trade Unions arising from the report.

### 9.7 **Ward Implications**

Internal Audit will undertake specific audits through the year which will ensure that the decisions of council are properly carried out.

**9.8 Implications for Corporate Parenting**

None

**9.9 Issues Arising from Privacy Impact Assessment**

None

**10. NOT FOR PUBLICATION DOCUMENTS**

10.1 None.

**11. RECOMMENDATIONS**

That the Governance and Audit Committee:

11.1 Endorse the anticipated coverage and changes of Internal Audit work during the year.

11.2 Requires Internal Audit to monitor the control environment, risk management and governance arrangements and continues to assess areas of control weakness and the ability of management to deliver improvements to the control environment when required.

**12. APPENDICES**

Appendix 1 – Internal Audit Plan for 2021/22 – Monitoring Report as at 30<sup>th</sup> September 2021.

**13. BACKGROUND DOCUMENTS**

13.1 G&AC report dated 22 April 2021 – Internal Audit Plan 2021/22.

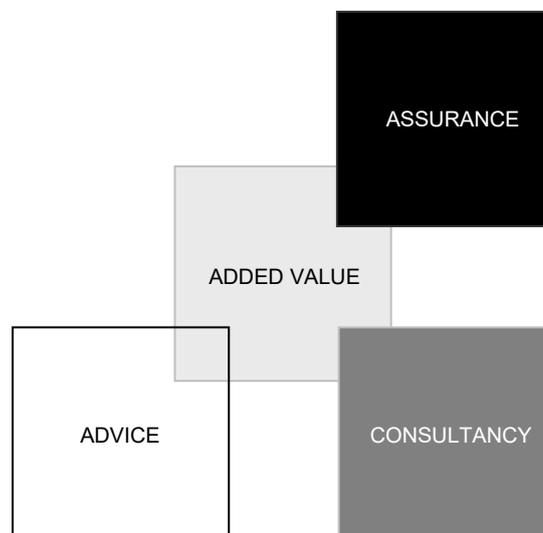
# Internal Audit



## INTERNAL AUDIT PLAN 2021/22

### MONITORING REPORT

### AS AT 30.9.21.



DEPARTMENT OF CORPORATE RESOURCES

## **1 INTRODUCTION**

- 1.1 The Internal Audit Annual Plan for 2021/22 was approved by the Governance and Audit Committee (G&AC) at its meeting on 22 April 2021. This report is the monitoring report for this financial year. It identifies the progress made against the Internal Audit Plan up until 30 September 2021 and identifies any significant audit issues arising.
- 1.2 The report enables the Council to demonstrate compliance with the Public Sector Internal Audit Standards (PSIAS). These require the Head of Internal Audit to report periodically to the Governance and Audit Committee on Internal Audit's activity, purpose, authority, responsibility and performance relative to its plan. Reporting must also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested either by senior management or the Governance and Audit Committee.
- 1.3 The PSIAS also require the Head of Internal Audit to communicate the Internal Audit activity's plans and resource requirements, including significant interim changes, to the Governance and Audit Committee, including any impact of resource limitations.

## **2 RESOURCES**

### **3.1 Increase in Audit Resources**

The Internal Audit Plan for 2021/22 has 531 days (29%) more capacity than in 2020/21 (2370 days v 1839 days). The net increase is due to Internal Audit capacity being available for a full year in 2021/22, whilst in 2020/21 it was available for only nine months due to it being deployed in the first three months in support of the Council's response to the Covid 19 pandemic. These resources will enable the Internal Audit Opinion to be supported by sufficient evidence.

The Audit Plan includes 255 days in the Audit Plan for auditing the West Yorkshire Pension Fund and a further 44 days for the management of insurance and risk management. The net planned audit days provided to Bradford Council in 2021/22 is 2071 days.

### **3.2 Covid 19 Response**

During 21/22 Internal Audit staff have continued to support the assessment process for a number of the discretionary grants and assisted in post payment assurance. The demand for this assistance may continue intermittently for the remainder of the year if new grant types are introduced and central government commence their own post assurance exercise.

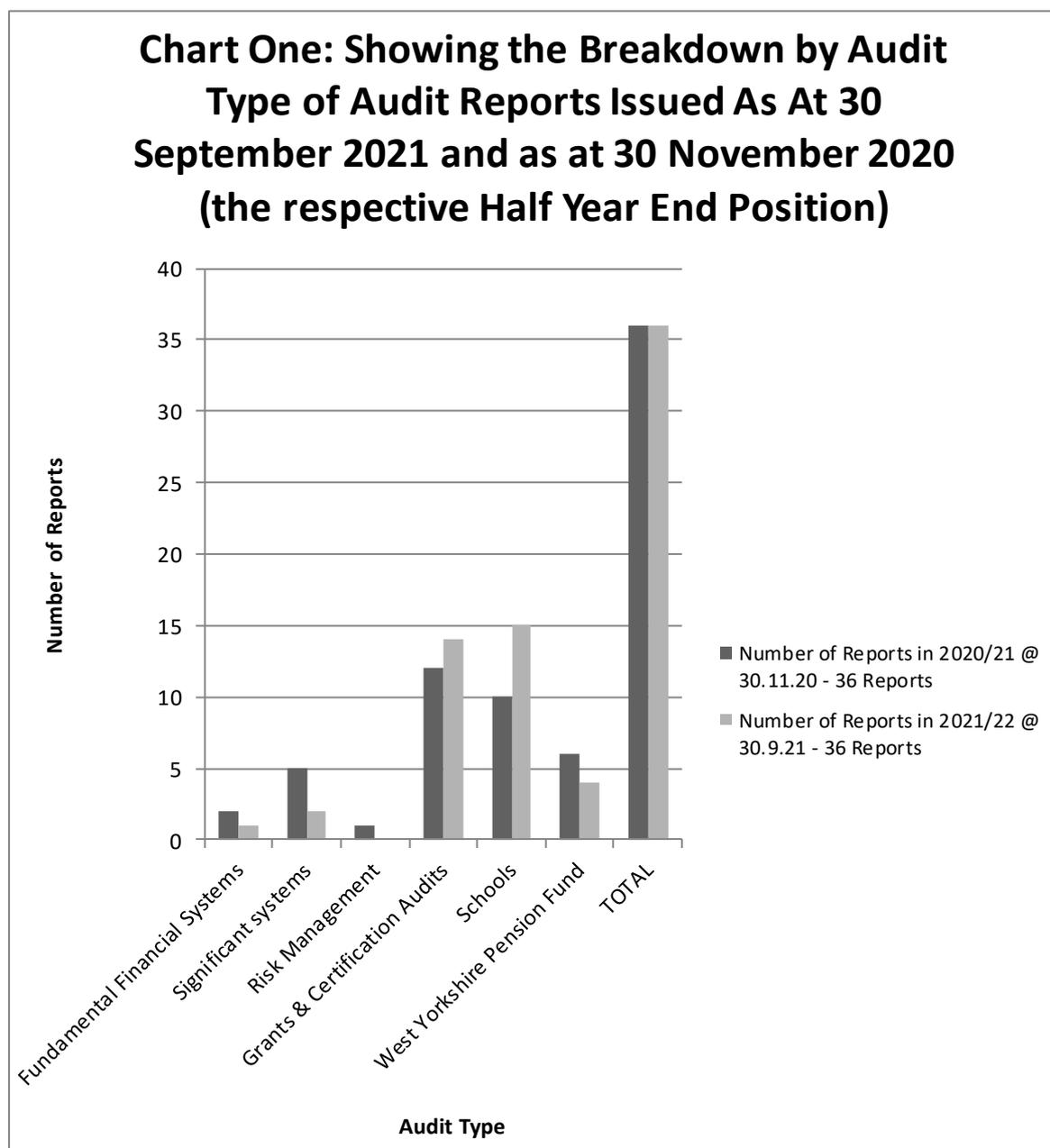
## **3 SERVICE DELIVERY**

### **4.1 Audit Coverage**

As at 30 September 2021, 46% of the 2021/22 audit plan has been completed compared to last year when 38% of the 2020/21 audit plan had been completed at the half year position of 30 November 2020.

It is forecast that Internal Audit will achieve its target level of 90% completion of the audit plan by the end of the financial year but this is subject to change as the demand for Internal Audit capacity in the remainder of 2021/22 to support the Covid 19 response is uncertain.

All Internal Audit assignments result in an Audit Report that identifies the audit coverage, findings from the audit, risks arising from identified control weaknesses and prioritised audit recommendations. Chart One below shows that as at 30 September 2021 a total of 36 reports have been issued, which is the same number of reports issued as at 30 November 2020. The chart shows a breakdown of the reports by audit type.



## 4.2 Control Environment

The following table details the opinions from those audits over the last two years where an appraisal of the overall system could be obtained. As can be seen the proportion of reports assessed as either good or excellent opinions is generally

consistent over time and account for approximately 80% of the opinions reached. Whilst reassuring, this is as expected as Internal Audit's core focus is on fundamental and significant systems, and schools. Further, Internal Audit's work includes an increasing proportion of grant certification and West Yorkshire Pension Fund audits, both of which have a track record of being well controlled.

**Table One: Six Monthly Analysis of Audit Opinions raised in Internal Audit Reports issued in the Period 1 October 2019 to 30 September 2021**

Opinions	1 Oct 2019 to 31 March 2020		1 April 2020 to 30 Nov 2020*		1 Dec 2020 to 31 March 2021		1 April 2021 to 30 Sept 2021	
	Total	Proportion	Total	Proportion	Total	Proportion	Total	Proportion
Excellent	5	23%	13	43%	5	15%	9	28%
Good	12	54%	11	37%	23	70%	20	63%
Partially Effective	5	23%	5	19%	5	15%	2	6%
Ineffective	0		1	3%	0		1	3%
<b>Total Relevant Reports</b>	<b>22</b>		<b>30</b>		<b>33</b>			
Not applicable**	4		6		0		4	
<b>Total Reports</b>	<b>26</b>		<b>36</b>		<b>33</b>		<b>36</b>	

\* Due to the on going Council Response to the Covid 19 crisis the Internal Audit Plan 2020/21 was suspended from the 1<sup>st</sup> April to the 30<sup>th</sup> June, to enable Internal Audit to support critical activities. The 2020/21 Audit Plan therefore applies from the 1<sup>st</sup> July to the 31<sup>st</sup> March, with 30 November in effect being the half year position for the 2020/21 Audit Plan.

\*\* Internal Audit gives an opinion on the control environment whenever it is appropriate to do so. However, audit reports that provide advice, review specific control concerns or investigate irregularities generally do not have an opinion as they are too limited in scope.

The analysis above relates to those reports with opinions. Opinions are derived from a standard analysis of the level of control satisfaction and number of high priority recommendations within a report. Where reports are produced that do not relate to the planned evaluation of risks and controls, for example in response to requests for advice on specific matters, or in response to known control failures there is often no opinion applied to the report.

Internal Audit looks to minimise those reports without an opinion. Reports without an opinion were 11% (4) of all reports issued over the period 1.4.21 to 30.9.21.

The audit work has identified that 78% of controls examined were operating satisfactorily, which is the same percentage found to be operating satisfactorily in 2020/21. All concerns arising from the audit assignments result in an audit recommendation. To date, 100% of our audit recommendations have been accepted by management.

### 4.3 Follow Up of Audit Recommendations

During the first half year a follow up exercise was undertaken. In total 231 recommendations from 57 reports were included in the follow up representing all agreed high priority recommendations included in reports issued up to 30 December 2020. 33 of these (14%) were recommendations that had already been confirmed as

partially implemented and the remainder were recommendations which management had agreed to implement.

The follow up process aimed to ascertain the current progress in implementing each recommendation through discussion with management, backed up wherever possible by evidence to support the stated position.

The follow up process found that 58% of the recommendations had been fully implemented as agreed and over a quarter more (35%) were partially implemented. Fifteen recommendations were considered no longer relevant (mostly due to the issuing of subsequent audit reports which confirmed improvements or issued superseding recommendations).

In terms of Departmental performance the percentage of recommendations which were closed following the process (due to being implemented or no longer relevant) were: Chief Executive - 87%; Children's Services - 81%, Corporate Resources - 68%; Health & Wellbeing - 17%; Place - 44%. The table below shows the full breakdown.

	Opening Position			Current Position		
	Total	Agreed	Partially Implemented	Partially Implemented	Implemented	No Longer Relevant
Chief Executive	15	14	1	2	7	6
Children's Services	112	109	3	21	86	5
Corporate Resources	45	41	4	14	31	0
Health and Wellbeing	41	28	13	34	3	4
Place	18	6	12	10	8	0
	<b>231</b>	<b>198</b>	<b>33</b>	<b>81</b>	<b>135</b>	<b>15</b>

Progress against the implementation of all outstanding unimplemented recommendations, together with new agreed high priority or critical recommendations will continue to be monitored.

#### 4.4 Summary of Audit Reports and Findings

A summary of the routine audits undertaken and the recommendations identified is reported in Appendix A.

### 5. Annual Assurance Process

5.1 In 2020/21 the Council implemented a new self assurance process for managers on their compliance with key governance issues. This replaced the previous system of key control questionnaires which was largely focused on financial systems The new process covered the following areas

- Employee Code of Conduct
- Whistleblowing
- Harassment and Bullying
- Gifts and Hospitality
- Safeguarding
- Risk Management
- Information Governance

- Internal / External Assessments
- Partnership Working
- Constitution and Decision Making
- Health and Safety
- Financial Systems
- Contract Procedure Rules
- Business Impact Analysis / Business Continuity Arrangements
- Sickness
- Conflicts of Interest
- Corporate Parenting

The coverage of the management assurance survey has been encouraging and the Council has now got a baseline in respect of governance compliance.

5.2 This approach is similar to the assurance process currently operated by Schools which has been successful in improving governance. Future training and advice will also be provided where required to develop and improve the process in 2021/22. Strategic and Assistant Directors will retain the overall responsibility for the assurances made from their Department.

## 6. Overall Audit Opinion

At the current time, Internal Audit has no evidence to indicate that the Council's internal control framework, risk management and governance processes is not effective. The Head of Internal Audit expects to be in the position to give an Internal Audit Opinion by the end of the financial year dependent on future events and planned activity. However, this requires the current level of resources identified and service departments to facilitate the audit process.

## 7 Prioritisation of Internal Audit Coverage in 2021/22

The first half of the year has seen the team focus on routine audits, such as grants, Schools and the West Yorkshire Pension Fund. They are more straight forward to complete and have enabled productivity to be maintained. The section has also provided extensive support to the delivery of business grants with the extension of the lockdown and accompanying financial support.

In the second half of the year the Service will shift its focus to Fundamental and Significant systems which provide broader assurance on the Councils governance processes and materially contribute to audit's opinion on the Council's control environment. This requires more input from services and the audit process takes longer. It is unlikely whether the team will get through all of this year's audit plan but the following audits will be prioritised

<b>Fundamental Systems Audit</b>	<b>Significant Systems Audit</b>
Supplier Maintenance	Emergency Governance Arrangements
Final Accounts Review	School Funding Allocation
Procurement Processes (Quotes, Tenders, Contract Award)	Health and Safety
Council Tax Assurance	Annual Governance Assurance Process
NNDR Assurance	Commissioned Care (H&WB)
Benefits Assurance	Review of Vehicle Security at Highways Depots

Purchase cards	Data Quality (H&WB)
Recruitment and Selection - Compliance with HR/Procurement Processes	S106 Infrastructure Levy
Accounts Receivable - Enforcement, Refunds & Write Offs	BACES
Capital schemes	Court of Protection/Deputyships/Receiverships & Appointeeships
Council Tax - Enforcement & Write Offs	Residential Children Homes /in-house
Starters & Leavers (Council)	

During the year the audit plan is subject to revision in light of requests for, or the need to do additional unplanned audit work and also to reflect any in year changes in available resources. The 2020/21 audit plan has been revised which is predominantly caused by changes in the range of central government grants. Appendix B indicates those audits added to the plan and those that have been replaced.

## 8 Internal Audit's Performance Indicators

### Client Feedback

After each audit a client feedback questionnaire is issued to the appropriate officer to obtain feedback from them about the audit. 100% of the officers that responded said that the audit recommendations made were useful, realistic and overall the audit was of benefit to management.

### Timeliness of Audits

As at the end of September 2021, 91% of draft reports were issued within 3 weeks of finishing the site work, which is above the target of 80%. 95% of final reports were issued within a week of the post audit meeting. The timeliness of issuing draft and final reports is crucial to providing a good service to officers, enabling them to deal with the issues raised and consider the recommendation made.

## 9 Internal Audit Quality Assurance Improvement Plan

In accordance with Public Sector Internal Audit Standards Internal Audit has developed and maintains a Quality Assurance Improvement Plan (QAIP). The QAIP establishes and maintains best practice and drives continual improvement. Improvement developments that Internal Audit are progressing in 2021/22 are the

- Review of the content of Internal Audit Plan to cover new risks that haven't arisen through the direct and indirect affects of the Pandemic.
- Determination of how auditors are best able to work whilst complying with social distancing or any other required safety procedures.

### Appendix A Summary of Audit Reports and Findings

### Appendix B Unplanned Audit Work Included in and Planned Audit Work Deleted from the 2021/22 Internal Audit Plan as at 30.9.21 –

**Summary of Audit Reports and Findings –****1. Fundamental Systems**

2. During the first half of the year, one audit report was issued relating to fundamental systems. The Accounts Payable, Payment of Feeder Files audit gave a Partially Effective audit opinion. Feeder files from the Libraries Service were not being checked and balanced prior to payment to suppliers, and small discrepancies between the feeder file total value and the SAP Payment Proposal total value were not always followed up on and resolved. Two recommendations were made that Management agreed to implement.

**3. Significant Systems**

- 3.1 During the first half of the year, two reports relating to significant systems were issued. The audit of Income Compensation Scheme for Lost Sales, Fees and Charges, due to Covid 19, gave a Good audit opinion providing assurance that there are good processes in place to identify and claim for eligible budgeted income which has been lost as a result of the government lockdown.
- 3.2 The second audit report, which gave an Ineffective audit opinion, was the third consecutive direct payments audit report that has concluded with an ineffective audit opinion. There is still not adequate control of direct payments as there is not yet a robust performance management framework in place, the backlog of financial audits has increased in number since the last audit, from 420 to 533, and financial audits performed are no longer selected and prioritised based on risk. This is of significant concern to Internal Audit.
- 3.3 Internal Audit would like to acknowledge that, although the audit opinion remains ineffective, there have been system and process changes, and since the direct payments audit concluded in June 2021, additional staff resources recruited. These changes once fully established and embedded should aid the implementation of Internal Audit recommendations and delivery of an improved audit opinion in subsequent internal audit reviews.

**3. Schools****3.1 School Audits**

Between April 2021 and the end of September 2021, 15 reports relating to schools were issued. A remote approach to delivering school audits, introduced during the financial year 2019/20 in response to Covid 19, continued to be undertaken.

- 12 reports related to individual school audits. All included recommendations to improve the control environment at each school that had been audited, all with audit opinions of Good
- The thirteenth report related to the follow up of recommendations at a school audited during the 2019/20 financial year that had an audit opinion of Ineffective. It was confirmed that the majority of recommendations had been fully implemented and sufficient progress was being made on the remainder
- The fourteenth report was an analysis of school's self-assessment returns relating to the Schools Financial Value Standard (SFVS) process for 2020/21, which is referred to in more detail below

- The fifteenth report related to the analysis of the results of the 18 remote audits undertaken during the 2020/21 financial year, to the Director of Finance

### **3.2 Schools Financial Value Standard**

The annual Department for Education (DfE) requirement for maintained schools to submit a completed SFVS return was re-introduced for 2020/21, with a deadline of 28<sup>th</sup> May 2021. The requirement had been suspended in April 2020 in response to Covid 19.

86 returns (all but one of those expected) had been received by the deadline date. Three schools were not required to complete SFVS returns due to Academy Orders being in place, however all three did complete and submit a return, acknowledging the value of the assurance given by the SFVS internal scrutiny process over financial management practices. The outstanding return was pursued and subsequently received in July 2021. This school has been scheduled for a remote audit during 2021/22.

The requirement for the Council's Director of Finance to submit an Annual Position Statement (APS) to the DfE had also been re-introduced for 2020/21 and occurred with Internal Audit's assistance before the deadline date of 9<sup>th</sup> July 2021. As mentioned above, an analysis report of school's SFVS self-assessment returns for 2020/21 was provided to the Director of Finance to support his sign-off of the APS.

25 returns were sample tested to analyse and arrive at a grading of Good, Average or Poor. 21 (84%) were graded as Good or Average. Four schools produced returns graded as Poor and they were individually contacted by Internal Audit to provide advice and support in order that improved SFVS returns are produced in the future.

### **4. Grants –**

Grant certification work is carried out in response to conditions placed on central government targeting of funding to local authorities, for example funding for pot hole repairs on the District's highway network.

The grants requiring certification can vary and change each year. The audit plan for 2021/22 has seen the number of grants requiring review increase by six to sixteen. To date 14 reports have been issued relating to capital and revenue grants that required Internal Audit certification.

The values of the grants varied considerably, conditions also varied and included confirming that targets had been met, that funds had been appropriately spent and that other requirements, such as publication of how the grant had been used, had been complied with.

Overall Internal Audit has been able to give a positive opinion for all grants and consequently no funding has been lost.

### **5 Computer Audit**

Computer audit services are provided by Salford Council under a contract arrangement. They are working to a three year audit plan covering the period 01/10/19 to 30/09/22 which was informed by an initial needs assessment. During

2021/22 the impact of the pandemic has continued to cause delays to the progress of IT audits. Restructures and staff responsibility changes within the council's IT Services, combined with the extra pressures placed on them to meet the demands of homeworking have made it difficult for the Salford audit staff to identify and engage with staff required to progress audits. Despite this some work has still been undertaken. A draft report on IT Asset Management has been issued, with a response due in November, and an audit of Vulnerability Management is well underway. Recently the situation has improved with a nominated member of IT staff responsible for audit liaison and as a result three further audits are currently in the early stages of being carried out.

## 6. West Yorkshire Pension Fund (WYPF)

During 2021/22 Internal Audit will carry out a variety of audits in the West Yorkshire Pension Fund (WYPF), in accordance with the annual plan agreed with WYPF management. Reports issued to the 30 September 2021 were in respect of the following:-

- **Review of WYPF 2020/21 Report and Accounts.** This audit is carried out annually at the request of the WYPF Head of Finance to assist in producing accurate, easy to read information within the financial accounts.
- **Life Existence.** This process assists in confirming the continuing existence of pensioners being paid a monthly pension. The continuing life existence of pensioners is determined via the use of life certificates, mortality screening and the use of National Fraud Initiative data. Pensioners identified as "high risk," in relation to Life Certificates, are required to complete a life certificate each year. The audit found the standard of control around this process to be of a good standard, with a small number of recommendations for improvement being made.
- **NLGPS Common Custodian Arrangements.** As part of the formation of the NLGPS investment pool (West Yorkshire, Greater Manchester and Merseyside Pension Funds), a common custodial provider was procured, the Northern Trust Bank. This audit looked at the arrangements which surround the use of the Northern Trust Bank as common custodian to the NLGPS pension funds. The work was performed collaboratively with Internal Audit colleagues at Tameside and Wirral Councils. The control environment was found to be of a good standard with only one recommendation for improvement being made.
- **Transfers In.** This work looked at individuals who had built up previous pension benefits in their former employments and now wished to amalgamate them with their new West Yorkshire Pension Fund contributions. The standard of control in this area was found to be excellent.

## 7 Full List of Internal Audit Completed in 2021/22 As At 30 September 2021

7.1 A full list of the reports issued this financial year to date is detailed below.

Audit Category	Client	Opinion	Title
Fundamental Systems	Corporate Resources	Partially Effective	Accounts Payable - Payment of Feeder Files
Grants	Children's Services	Good	Supporting Families 2021/22 - Funding Quarter 1 2021/22
Grants	Place	N/A	Getting Building Fund Grant

Grants	Place	Excellent	Highways Grant Claim - Local Transport Block Fund
Grants	Place	Excellent	Highways Grant Claim - Pot Hole Funding
Grants	Place	Excellent	Highways Grant Claim - Cycle City
Grants	Place	Excellent	Highways Grant Claim - Transforming Cities
Grants	Place	Excellent	Highways Grant Claim - City Connect
Grants	Place	Excellent	Highways Grant Claim - Growth Deal - Gain Lane
Grants	Place	Excellent	Highways Grant Claim - Highways Challenge Fund
Grants	Place	Excellent	Highways Grant Claim - Active Travel Tranche 2
Grants	Children's Services	Good	Supporting Families 2021/22 - Funding Quarter 2 2021/22
Grants	Place	Good	Economy and Development Grant Claim - High Point
Grants	Place	Good	Economy and Development Grant Claim - Conditioning House
Grants	Place	Good	Economy and Development Grant Claim - Staithgate Lane
Schools	Children's Services	Good	Farfield Primary School
Schools	Children's Services	Good	Saltaire Primary School
Schools	Children's Services	Satisfactory	School Audits 2020/21 Stage 2 Analysis
Schools	Children's Services	Good	Stocks Lane Primary School
Schools	Children's Services	N/A	Analysis of SFVS Returns 2021
Schools	Children's Services	Good	Oastlers School
Schools	Children's Services	Good	St. Matthew's Catholic Primary School
Schools	Children's Services	N/A	Ley Top Primary School Follow Up
Schools	Children's Services	Good	Lidget Green Primary School
Schools	Children's Services	Good	Home Farm Primary School
Schools	Children's Services	Good	All Saints CE Primary School Bradford
Schools	Children's Services	Good	Clayton Village Primary School
Schools	Children's Services	Good	Hill Top Primary School
Schools	Children's Services	Good	Park Primary PRU
Schools	Children's Services	Good	Parkside School
Significant Systems	Health & Wellbeing	Ineffective	Direct Payments Follow-up 2020
Significant Systems	Corporate Resources	Good	Income Compensation Scheme
West Yorkshire Pension Fund	Chief Executive	Good	WYPF - NLGPS Common Custodian Arrangements

West Yorkshire Pension Fund	Chief Executive	Excellent	WYPF - Transfers In
West Yorkshire Pension Fund	Chief Executive	Good	WYPF Life Existence
West Yorkshire Pension Fund	Chief Executive	N/A	WYPF - Review of 2020/21 Report and Accounts

### Unplanned Audit Work Included in and Planned Audit Work Deleted from the 2021/22 Internal Audit Plan as at 30.9.21

Additional unplanned audit work done/propose doing in 21/22	Reason	Planned audit work proposed not doing in 2021/22	Reason
City Connect (Steeton/Silsden Crossing)	New grant for 21/22 that was unknown when the audit plan was created	Local Highways Grant	No grant to certify
Highway Maintenance Challenge Fund	New grant for 21/22 that was unknown when the audit plan was created	National Productivity Investment Funding	No grant to certify
Growth Deal Grants - Gain Lane; Conditioning House; Staithgate Lane; Highpoint	New grants for 21/22 that were unknown when the audit plan was created	NNDR - Enforcement & Write Offs	Audit scope is being covered and merged within the NNDR Assurance audit
Transforming Cities Fund	New grant for 21/22 that was unknown when the audit plan was created	PE & Sport Grant 20-21	Audit not required in 2021/22
ULEV Taxi Infrastructure Grant	New grant for 21/22 that was unknown when the audit plan was created	Certification of Pension Contributions 2020/21	Audit not required in 2021/22