

**Audit Reports issued to date in 2017/18 which had a “Limited Assurance”
Audit Opinion****a) 2017- 90 – Procurement of suppliers & providers (July 2017)**

This audit followed a review in 2016/17 of compliance with Financial Regulations for the procurement of the interim homecare service. It reviewed the procedures followed to procure the most significant suppliers to Adult Social Care services within the department. Around ¾ of the sampled providers were properly procured, but we found the Council's procurement regulations had not been followed in the remainder of cases, representing approximately £6.8m of expenditure. Recommendations to address the issues highlighted were accepted for implementation. A further audit is currently in progress to assess compliance with the procurement regulations across the rest of the Council.

b) School Budget Share audits

The programme of school visits has identified five schools to date for which a limited assurance audit opinion was provided (two of these are currently at draft stage). The audits of school budget share cover a broad range of areas including: governance; expenditure; income; assets; and information. Reports are provided to the Headteacher and the Chair of Governors for action. The issues identified concerned the following:

Activity	Key issues identified
Governance	Awareness of LA Scheme for Financing Schools Formal approval of the school's finance policy Budget monitoring arrangements
Employees	Approval for additional payments to staff Reimbursements to staff
Procurement	Management and use of purchase card Compliance with quotation and tendering requirements Use of purchase orders Evidence of invoice authorisation Payments to self-employed contractors
Income	Records of receipts for trips and extended services

c) Draft Reports

The following reports carry a 'Limited Assurance' opinion and are at draft stage. A brief summary of key issues arising from these audits will be included in a future progress update, once the reports have been finalised.

2016-40 ASCHPP Dept: HM Coroner for Nottinghamshire: NCC contributions.

2016-50 ASCHPP Dept: Direct Payments

2017-58 Place Dept: Innovation Centres

d) Updates from previous progress report

The following report was at draft stage at the time of the previous progress report, therefore brief details of the finalised report are set out here.

2016-92 CFCS Dept: SEND Home to school transport – budget management (July 2017)

This audit was undertaken as a key contribution to a wider change programme in the Council for the provision of transportation of pupils with special educational needs and disabilities (SEND). Management accepted recommendations for budget responsibility and accountability to be aligned with those most able to control it. The arrangements for setting the annual budget are now to be based on a new approach to financial modelling, using the most relevant and up-to-date information available. In the light of the change programme, current budget savings targets have been re-assessed.
