

Appendix 3: Infrastructure+ Internal Audit Coverage 2017/18 to 2019/20

Financial Year	Audit Title	Audit Opinion	No. Audit Recommendations			Total No. of Recs
			High	Medium	Low	
Completed Audits 2016/17 to 2018/19						
2016/17	Infrastructure + - Maintenance & Minor Construction Expenditure	Adequate	1	3	1	5
2016/17	Infrastructure + - Performance Management Framework	Adequate	0	4	2	6
2016/17	Infrastructure + - Partnership Governance & Risk	Adequate	1	1	4	6
2017/18	Infrastructure + - Commissioning	Adequate	0	5	3	8
2017/18	Infrastructure + Follow-Up – Partnership Governance Arrangements; Performance Management & the Transfer of Risks	Adequate	0	4	4	8
2018/19	Infrastructure + - Project Management	Adequate	0	5	1	6
2018/19	Highways Insurance Claims	Substantial	0	1	2	3
2018/19	Infrastructure + - Quality Management Systems & Financial compliance	Limited	2	8	9	19
Planned Audits in 2019/20						
2019/20	Infrastructure + - Maintenance & Minor Construction Expenditure	TBC	TBC	TBC	TBC	TBC
2019/20	Infrastructure+ - Supporting the VFM review	TBC	TBC	TBC	TBC	TBC
2019/20	Infrastructure + - Watching brief Business Continuity arrangements	N/A	N/A	N/A	N/A	N/A
2019/20	Counter Fraud – Amey Cost pack CCM ‘Red Flags’	TBC	TBC	TBC	TBC	TBC

In addition, grant work is carried out each year on highway expenditure as part of a range of grant verification audits on Integrated transport and highways maintenance funding, pothole funding and highways maintenance challenge fund.