

Internal Audit Progress Report

December 2019

West Sussex County Council



Southern Internal Audit Partnership

Assurance through excellence
and innovation

Contents:

1.	Role of Internal Audit	3
2.	Purpose of report	4
3.	Performance dashboard	5
4.	Analysis of 'Live' audit reviews	6-7
5.	Executive summaries 'Limited' and 'No' assurance opinions	8-11
6.	Planning and resourcing	12
7.	Rolling work programme	12-17
8.	Adjustments to the Plan	18
	Annexe 1 – Overdue 'High Priority' Management Actions (and summary of Overdue 'Low & Medium Priority' Management Actions)	19-21
	Annexe 2 – Prior WSCC assurance opinions	22

1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

‘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.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

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:

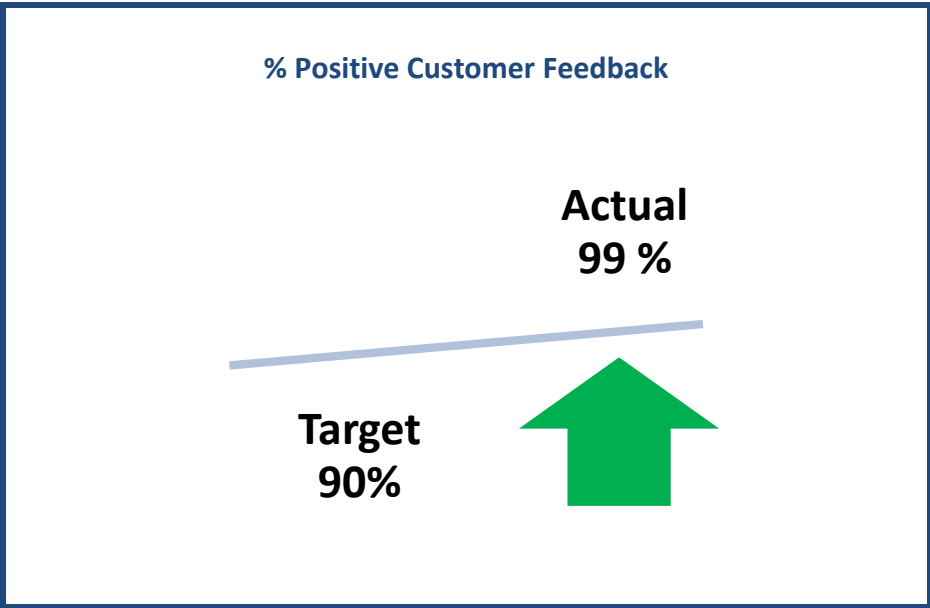
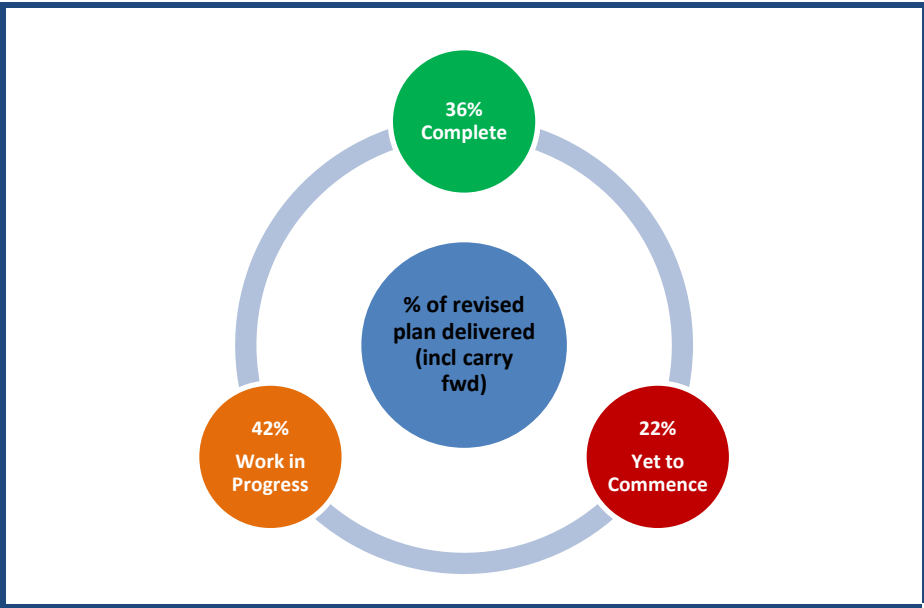
- The status of ‘live’ internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor’s annual opinion.

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 is 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 weakness identified in the framework of internal control or the framework is ineffective or absent with significant risks to the achievement of system objectives.

**Assurance opinions are those used by the SIAP. Some reports listed within this progress report (pre 2018-19 audit plan) refer to categorisations used prior to SIAP engagement, reference is provided at Annexe 2*

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards	
	<p>An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2015. The report concluded:</p> <p><i>'It is our view that the Southern Internal Audit Partnership 'generally conforms' to all of the principles contained within the International Professional Practice Framework (IPPF); Public Sector Internal Audit Standards (PSIAS); and the Local Government Application Note (LAGN).</i></p> <p>In accordance with PSIAS, a further self assessment was completed in April 2019 concluding that the Southern Internal Audit Partnership continues to comply with all aspects of the IPPF, PSIAS and LGAN.</p>

4. Analysis of 'Live' audit reviews

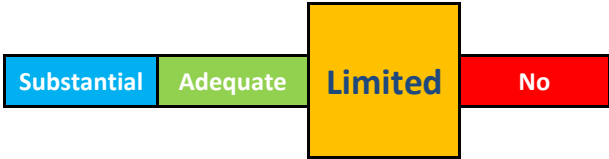
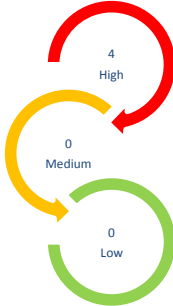
Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions						
				Total Actions Reported	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Fleet Management	Jun 2018	CFO	Satisfactory	9	0		6	1	2	
Governance Compliance	Feb 2019	Corp	Limited	3	0		1		2	
Section 106 / CIL / Commuted sums	Mar 2019	DH&T	Adequate	8	0		7	1		
Home to School Transport	Mar 2019	DH&T	Limited	4	0	1	3			
Concessionary Fares	Apr 2019	DH&T	Adequate	6	0	5			1	
Pupil Premium	May 2019	DE&S	Adequate	6	0	1	5			
Special Guardianship Orders	May 2019	DC&FS	Limited	24	0		19		3	2
E-Income	June 2019	F&SS	Adequate	1	0	1				
Payroll and Employment Administration	July 2019	HR&OC	Adequate	10	0		8	2		
MSS	July 2019	Corp	Adequate	1	0			1		
IR35	Aug 2019	HR&OC	Limited	9	0	3	6			
Software Licencing	Aug 2019	F&SS	Adequate	2	0			1	1	
Capacity Planning and Monitoring	Aug 2019	F&SS	Adequate	3	0	1	2			
Access Control	Aug 2019	F&SS	Adequate	5	0	1	1		3	
Retained Firefighters	Sept 2019	CFO	Adequate	12	0	7	2	1	1	1
Cyber Security	Sept 2019	F&SS	Adequate	3	0		2		1	
Residential Care Payments	Sept 2019	EDAH	Limited	10	0	1	9			
IT Asset Management	Oct 2019	F&SS	Limited	4	0	3	1			
Firewalls	Nov 2019	F&SS	Limited	7	0	6	1			
Proactive fraud - Pre-payment cards for DPs	Nov 2019	F&SS	Adequate	4	0	4	0			
Intentionally Homeless – Financial Control	Dec 2019	DC&FS	Limited	11	0	7	4			

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions						
				Total Actions Reported	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Budgetary Control	Dec 2019	F&SS	Adequate	6	0	6	0			
Disaster Recovery Planning	Dec 2019	F&SS	Limited	6	0	6	0			
Application Review - Mosaic	Dec 2019	F&SS	Adequate	2	0	1	1			
Total								7	14	3

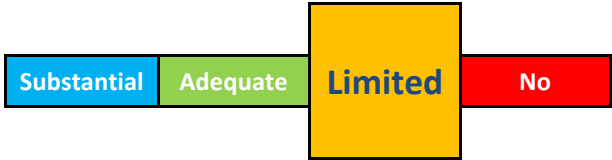

Audit Sponsor

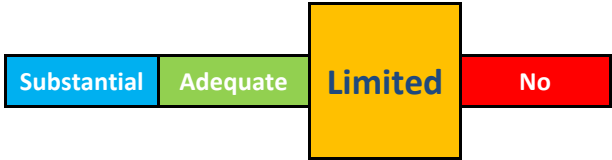
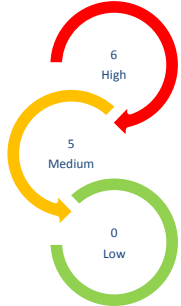
Chief Executive		Executive Director Place Services	
CFO	Chief Fire Officer	DH&T	Director of Highways and Transport
HR&OC	Director of Human Resource and Organisational Change	DE&PP	Director of Environment and Public Protection
		DC	Director of Communities
Executive Director, Adults and Health and statutory DASS		Executive Director Resource Services	
		DL&A	Director of Law and Assurance
Executive Director of Children, Young People and Learning		F&SS	Director of Finance and Support Services
DC&FS	Director of Children and Family Services	P&A	Director of Property and Assets
DE&S	Director of Education and Skills		

5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

IT Asset Management		
<p>Directorate Sponsor:</p> <p>Director of Finance and Support Services</p> <p>Final Report Issued:</p> <p>November 2019</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>The Asset Management Data Base (AMDB) has not been effectively maintained and assurance cannot be provided that it accurately reflects the Council’s estate of hardware and software. Testing of devices issued in 2018/19 found discrepancies between the AMDB records and Active Directory data highlighting weaknesses with the accuracy of recording, to whom devices have been issued, and reallocations between end users.</p> <p>At the time of the review, there had been no reconciliation of devices recorded on the AMDB to actual assets in use or connected to the network via the Active Directory.</p> <p>There is no centrally managed solution to manage mobile phones. Users are required to install an application on to their device which enables the Council to track it, however, there is a risk that users who leave the Council and do not hand back their device can uninstall the application preventing the Council from tracking the device. The leavers process does not consistently ensure that all devices are returned, and reallocations are recorded.</p>		
<p>Management Response / Update:</p> <p>A new Service Delivery Manager has been appointed and one of their key objectives is to address issues with asset management and the AMDB system. As part of the Windows 10 deployment, records are being updated to reflect the actual deployment of new and re-furbished equipment, which should be significantly complete by January 2020. The cleansed data, based upon the deployment, will be migrated to the new AMDB solution once available. Capita will review the remote mobile management solution configuration, by the end of December 2019, so it cannot be uninstalled by end users which will ensure a mobile phone can be made non-functioning if the device is lost or is not returned when an employee leaves.</p>		

Firewalls		
<p>Directorate Sponsor:</p> <p>Director of Finance and Support Services</p> <p>Final Report Issued:</p> <p>November 2019</p>	<p>Assurance opinion:</p> <div style="text-align: center;"> </div>	<p>Management Actions:</p> <div style="text-align: center;"> </div>
<p>Summary of key observations:</p> <p>There is no dedicated firewall policy to define the standards for provisioning, configuring and managing firewalls or process to periodically review and/or renew the firewall architecture. At the time of the review, firewalls were not subject to a maintenance plan to ensure updates were applied promptly and there was no up to date inventory of firewalls.</p> <p>Due to a lack of audit trail, it was not possible to confirm whether current firewall rules had followed the established process that ensures all rules are justified and approved. There is no process in place to ensure any associated firewall rules are removed when servers are decommissioned.</p> <p>The Capita IT Security Standard states firewall rulesets are reviewed annually however at the time of the audit, the task was six months overdue.</p>		
<p>Management Response / Update:</p> <p>A firewall refresh programme has been completed and an up to date inventory has been created following the refresh. By the end of January 2020, a firewall review group will be established to review the firewall change process, decommissioning process, lack of audit trails and complete the annual review of firewall rules. Maintenance plans for firewalls will be documented by the end of December 2019 and a firewall standards document will be completed by the end of March 2020. All actions arising from the review are in progress and are on track for completion by the respective due dates.</p>		

Disaster Recovery Planning		
<p>Directorate Sponsor:</p> <p>Director of Finance and Support Services</p> <p>Final Report Issued:</p> <p>December 2019</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>Disaster recovery testing is a contractual obligation for Capita. The last comprehensive disaster recovery test was undertaken during 2018. The test highlighted a series of lessons learnt; however, these were not captured in a formal action plan to ensure they were assigned ownership, or fully implemented in a timely manner. At the time of the audit review no annual disaster recovery test date had been agreed for 19/20. Historically, due to business commitment the most suitable months for testing have been identified as July or November, however, these have now elapsed.</p> <p>Business critical applications are listed in the DR plan and reference is made to the critical business applications file which shows restoration priority, number of users, impact and other key information, however, the file was unavailable upon request. The Disaster Recovery plan does not set out or reference detailed individual procedures and instructions required to recover WSCC applications. The Data Centre at County Hall North houses the ‘battle box’ and a review found that its contents were not in accordance with the requirements defined in the disaster recovery plan and also contained documentation that was out of date and incomplete.</p> <p>The disaster recovery plan includes loss of premises and a requirement on Capita to provide 40 laptops pre-built to WSCC standard specification within four working hours split between sites, however, Capita confirmed that due to constraints with hardware the laptops were not in place although kit was being introduced and would be in place as at the end of October 2019.</p>		
<p>Management Response / Update:</p> <p>A set of DR tests instead of a one single exercise will be built into the test plan in conjunction with Capita for 2020. The plan will be completed by March 20 and the next contracted DR test will be completed before October 20. An action plan to address the previous lessons learnt will be developed by the end of December 2019. The sequence of restoration for critical applications will be made available to all key staff and referenced to the disaster recovery plan. An annual review of all Priority 1 applications will be performed to ensure it is complete, up to date and reflects service requirements. Individual procedures for applications will be made available in a mutually acceptable place electronically and stored in the battle box, this will be in place by the end of January 2020. A dedicated resource will be assigned to maintain and capture all documentation required for the disaster recovery battle box.</p>		

<p>Intentionally Homeless – Financial Control</p>		
<p>Directorate Sponsor:</p> <p>Director of Children and Family Services</p> <p>Final Report Issued:</p> <p>December 2019</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>To effectively manage outturn forecasting and budget monitoring a spreadsheet had been developed to record existing (and predict future) commitments, however, this had not been maintained. The service does not provide clear instructions to the Accommodation Team regarding the Authority’s financial commitment for families requiring section 17 assistance.</p> <p>The information required to financially assess families is not provided on a consistent and prompt basis to the Accommodation Team to enable a family to move into private rented accommodation. Arrears are not efficiently pursued due to the manual processes / systems in place. Testing of client accounts found discrepancies between the entries on the bank account and those manually recorded on the rent account spreadsheet.</p> <p>Procedures covering financial aspects of the Intentionally Homeless process are in need of updating and there is no practice guidance to follow regarding working with Intentionally Homeless people, explaining the provision, criteria and types of S17 financial assistance available.</p>		
<p>Management Response / Update:</p> <p>A new forecasting and budget monitoring document is in place and provided to the Principal Finance officer on a monthly basis. Development of Children’s Social Care Practice Guidance on Financial Assistance under S.17 is to be agreed and signed off by end of January 2020. A model of assessment, housing planning and financial decision making for IH families requiring S.17 is to be implemented and reviewed in February 2020. Practice standards for Children’s Social Care and the Accommodation Team for IH will be created by the end of the financial year.</p> <p>Appropriate training has been delivered to the Children’s workforce and to provide consistency, the Accommodation Officer post has been filled from November 2019. The number of spreadsheets in use meant the system is no longer fit for purpose and investigation of alternative recording systems did not provide the required functionality. A solution has been developed that potentially meets requirements and will be reviewed by the end of January 2020. The Accommodation Team will agree a model to review and escalate cases of non-repayment of loans associated with S.17 by 31st March 20. All discrepancies on client accounts identified in the audit have been corrected and the Accommodation Team Guidance will be updated by year end.</p>		

6. Planning & Resourcing

The internal audit plan for 2019-20 was approved by the County Council's Executive Leadership Team and the Regulation, Audit & Accounts Committee in March 2019.

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 7.

7. Rolling Work Programme

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
IR35	HR&OC	✓	✓	✓	May 19	Aug 19	Limited	
MSS (self Service Compliance)	Corporate	✓	✓	✓	Jun 19	Jul 19	Adequate	
Budgetary Control	F&SS	✓	✓	✓	May 19	Dec 19	Adequate	
Pension Fund Governance & Strategy	F&SS	✓	✓	✓	Jul 19	Aug 19	Substantial	
IT Asset management	F&SS	✓	✓	✓	Jul 19	Oct 19	Limited	
Software licencing	F&SS	✓	✓	✓	June 19	Aug 19	Adequate	
Capacity planning and monitoring	F&SS	✓	✓	✓	June 19	Aug 19	Adequate	
Cyber security	F&SS	✓	✓	✓	June 19	Sept 19	Adequate	
Application review	F&SS	✓	✓	✓	Sept 19	Dec 19	Adequate	

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Access control	F&SS	✓	✓	✓	June 19	Aug 19	Adequate	
External Placements	DAS DC&FS	✓	✓	✓	June 19			
School Thematic – 6 th Form Funding Assurance and Bursary Fund	DE&S	✓	✓	✓	June 19	Aug 19	Adequate	
Retained Firefighters	CFO	✓	✓	✓	May 19	Sept 19	Adequate	
Residential Care Payments	DAS	✓	✓	✓	May 19	Sept 19	Limited	
Whole Council Design - Governance	Corporate	✓	✓	✓				
Whole Council Design - Support	Corporate							Q4
Financial Resilience	F&SS							Q4
SAP Replacement Project	F&SS							Q4
Contract Management								
• WSP Framework (Highways)	F&SS	✓						
• Crawley Schools PFI		✓	✓	✓				
Contract Management (Registers)	F&SS	✓	✓	✓	Oct 19	Oct 19	N/A	Position Statement
Business Continuity – Follow up	DE&PP	✓	✓	✓	May 19	May 19	N/A	Follow up report
Employment status	HR&OC	✓	✓	✓				
Information Governance FOI Process	DC	✓						

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Document management and retention	DC	✓	✓	✓				
Decision Making and Accountability	L&A	✓	✓	✓				
LGA Peer review	Corporate							Q4
Treasury Management	F&SS	✓	✓	✓	Nov 19			
Travel Management Hub	F&SS	✓						
Accounts Payable	F&SS	✓						
Allowances	HR&OC	✓	✓	✓	Oct 19			
Capital Programme and Monitoring	F&SS	✓	✓					
Bank Reconciliations	F&SS	✓	✓	✓	Sept 19	Oct 19	Substantial	
IT Strategy and Planning	F&SS							Q4
Change Management	F&SS	✓	✓	✓	Sept 19	Oct 19	Substantial	
Data Storage and Data Backup	F&SS	✓	✓					
Disaster Recovery Planning	F&SS	✓	✓	✓	Nov 19	Dec 19	Limited	
Service resilience	F&SS							Q4
Problem & Incident Management	F&SS	✓						

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Firewalls & Malware Protection	F&SS	✓	✓	✓	Sept 19	Nov 19	Limited	
Network Infrastructure Management & Monitoring	F&SS	✓						
Safeguarding (CS assurance mapping)	DC&FS							Q4
SEND Special Educational Needs	DE&S							Q4
Think Family	DC&FS	n/a	n/a	✓	n/a		n/a	Grant certification
Recruitment and Retention (CS)	DC&FS							Q4
Budgetary Management (CS)	DC&FS							Q4
18 Teasel Close	DC&FS	✓	✓	✓	July 19	Oct 19	Adequate	
School Thematic – GDPR compliance	DE&S	✓	✓	✓				
School Thematic – Website content	DE&S	✓	✓	✓	May 19	Aug 19	Adequate	
School Thematic – Special Schools	DE&S							Q4
St Andrew's Primary School	DE&S	✓	✓	✓	July 19			
Clapham & Patching	DE&S	✓	✓	✓	June 19	July 19	Adequate	
Virtual School Pupils Premium	DE&S							Q4
SFVS	DE&S	✓	✓	✓	Dec 19			

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
HMIC inspection follow up 1	CFO	✓	✓	✓	Oct 19	Oct 19	n/a	Follow up report
HMIC inspection follow up 2	CFO							Q4
Fire Core Financial Systems	CFO	✓	✓					
Safeguarding Adults	DAS	✓	✓					
Deprivation of Liberty Safeguards – Follow Up	DAS	✓	✓					
Budgetary Management (AS)	DAS							Q4
Glebelands	DAS	✓	✓	✓	July 19	Oct 19	Adequate	
Asset Protection (recoverable works)	DH&T	✓	✓	✓				
Project to procure highway maintenance and improvement services	DH&T	✓						
Commuted Sums (post agreement) Maintenance of Assets	DH&T	✓						
Post project evaluation (re-letting of SSE contract)	DE&PP	✓						
Intentionally Homeless – Financial Control	DC&FS	✓	✓	✓	Oct 19	Dec 19	Limited	
Civil Parking Arrangements	DH&T	✓	✓	✓	Aug 19			

IT programme / Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Gigabit Project	DE&PP	✓	n/a	✓				Grant Certification
Crowdfunding (SpaceHive) governance	Corporate	✓	✓	✓				
Grant Certification(s)	Corporate	n/a	n/a	✓				
Internal Investments	F&SS	✓						
Externally Managed investments (AAF/SAS70 reports only) and pooling arrangements.	F&SS	✓	✓	✓	Nov 19			
Scheduled, Admitted and Employing bodies	F&SS							Q4
National Fraud Initiative	F&SS	n/a	n/a	✓	n/a	n/a	n/a	
Fraud Proactive - Prepayment cards for Direct payments	F&SS	✓	✓	✓	Oct 19	Nov-19	Adequate	
Fraud Proactive - Due diligence, care related payments	F&SS							Q4
Fraud Proactive - Purchasing cards	F&SS	✓	✓	✓	Sept 19			
Crawley Dual Use Agreements**	P&A							Q4

8. Adjustments to the Internal Audit Plan

Audit reviews removed from the plan	
Customer Finance Process – End to end	Adults Services are redesigning the business process from support brokerage to payment to providers. The re-design aims to be completed by December with implementation of changes by March 2020 therefore postpone audit review to 2020-21 once complete and embedded.
Alternative Delivery Models – Separate Entities	No significant, active delivery models, such as trading companies, have been identified for review. Crowdfunding (SpaceHive) is being covered as a separate audit in the 2019-20 plan. The Council are looking into various options therefore follow-up in 2020-21.
Cloud	A significant intended move over to cloud storage and hosting is planned although the move hasn't yet taken place therefore audit in 2020-21 to align to the project implementation timescales.
Traded Services with Schools*	The services are currently being reshaped and new services developed with the intention of increasing the traded offerings. Review once implemented.
Incentive Funding (Highways asset management)*	Highways funding certification. The return is not due until the summer of 2020 therefore realign audit to certification timescales.
Pensions Administration (post transfer review)*	The elements of administration work that was expected to be retained has subsequently transferred to Hampshire Pension Services therefore there is no residual administration activity to audit.
FRS Savings plan – realisation*	The anticipated savings realisation plan was replaced with a Service Investment Plan therefore no savings realisation activity to audit.

Audit reviews added to the plan (included in Rolling work programme above)	
Crawley Dual Use Agreements*	Following the 2018 Property Services Review, recent work to identify the most appropriate owner of the dual use arrangements has identified a potential lack of governance spanning several years.

*Updates subsequent to November 2019 RAAC

Annexe 1

Overdue 'High Priority' Management Actions

Observation	Management Action	Implementation Date		Latest service update
		Original	Revised	
Special Guardianship Orders				
<p><u>Ownership of SGOs</u></p> <p>Ownership of Special Guardianship is split between the:</p> <ul style="list-style-type: none"> • SGO and Kinship Assessment Team (responsible for allocation and tracking of the assessment process); and • Special Guardianship and Adoption Support (SGAS) Team (responsible for providing support services post order). <p>Due to the fragmentation of the process there is a risk that the SGAS team may not be aware of all orders awarded and special guardians' expectations in relation to support plans may not be met.</p>	<p>The SG assessment team and the SG support team to be brought together under 1 Group Manager.</p> <p>Group Manager (GM) post to be advertised by end of April with a view that a GM would be in post by end of June with the teams to be configured together by end of September 2019.</p>	30.09.19	31.03.20	<p>A permanent appointment to the role was not identified therefore an interim Group Manager was appointed and commenced in post as of 03.09.19. Part of their role is to develop the model for a Friends and Family Team. As the formation of a Friends and Family Team is contingent upon the 'disaggregation' of another team therefore the timescales for formation are reliant upon this other piece of work. This will be subject to an HR consultation which is due to commence in January 2020 and will complete by 31.03.20. The Family and Friends Team will be in place as of this date.</p>
<p><u>Assessment Process</u></p> <p>A review of information recorded in Mosaic showed that there is a lack of consistency and that guidance is not followed.</p> <p>Testing highlighted records in Mosaic to be incomplete or absent</p>	<p>Guidance to be re-written to detail correct processes to be followed.</p>	30.06.19	TBC	<p>A mosaic Board is now in place to agree changes to the ICS to ensure changes are appropriate and is chaired by the AD for Safeguarding and Quality of Practice. A stocktake/health check is being undertaken of open steps where work is not completed on Mosaic to assure ourselves no risk or work not progressed. How we facilitate a data cleanse and tidy up can then be determined. There is a lead for this work and additionally a</p>

				second worker who also has a SW practice background to really understand the implication of work and recording issues.
--	--	--	--	--

Observation	Management Action	Implementation Date		Latest service update
		Original	Revised	
Retained Firefighters				
<p><u>Training records</u> Personnel cannot crew units if safety critical training has not been completed or refreshed.</p> <p>Firefighters are responsible for maintaining competence and ensuring that Firewatch is up to date; there are a limited number of terminals available for retained firefighters to access Firewatch and update their training records, which may be a contributory factor.</p>	<p>Undertake review of potential for integration of Learning Management System with Firewatch in order to remove the need for Firefighters to duplicate records on Firewatch</p>	31.10.19	31.03.20	<p>Discussions are ongoing with both IT providers as to the viability of creating the interface between FireWatch & Learning Pool this is proceeding as a collaboration with East Sussex Fire and Rescue and Surrey Fire and Rescue Services. This will transform the way we work to eliminate double data entry into multiple systems. They have agreed to speak to relevant companies and look to develop an interface (API) between both Learningpool and Firewatch and to establish whether the three services can share the cost of the development work and running costs as a collaboration.</p>

Overdue 'Low & Medium Priority' Management Actions

Audit Review	Report Date	Assurance Opinion	Overdue Management Actions		
			Priority	Implementation Date (original)	Implementation Date (Revised)
Fleet Management	Jun 2018	Satisfactory	Low	30.09.18	31.03.20
			Medium	31.12.18	31.03.20
			Medium	31.12.18	31.03.20
Governance Compliance	Feb 2019	Limited	Medium	31.05.19	01.03.20
			Medium	30.09.19	31.12.19
Section 106 / CIL / Commuted sums	Mar 2019	Adequate	Low	31.07.19	31.01.20
Concessionary Fares	Apr 2019	Adequate	Medium	01.10.19	31.01.20
Special Guardianship Orders	May 2019	Limited	Medium	31.07.19	31.12.19
			Medium	31.07.19	31.03.20
			Medium	30.09.19	31.03.20
Payroll and Employment Administration	July 2019	Adequate	Low	31.07.19	31.03.20
			Low	31.07.19	31.03.20
MSS	July 2019	Adequate	Low	31.07.19	30.09.21
Software Licencing	Aug 2019	Adequate	Low	30.11.19	31.12.19
			Medium	30.11.19	31.12.19
Access Control	Aug 2019	Adequate	Medium	30.09.19	31.12.19
			Medium	30.09.19	31.01.20
			Medium	31.10.19	31.12.19
Retained Firefighters	Sept 2019	Adequate	Low	30.09.19	31.03.20
			Medium	31.10.19	30.04.20
Cyber Security	Sept 2019	Adequate	Medium	30.09.19	31.12.19

West Sussex County Council Assurance Opinions (Pre 2018-19)

Substantial Assurance	There is a sound system of control designed to achieve the objectives. Compliance with the control process is considered to be of a high standard and few or no material errors or weaknesses were found.
Satisfactory Assurance	While there is a basically sound system, there are weaknesses, which put some of the objectives at risk, and/or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited Assurance	Weaknesses in the system of controls are such as to put the system objectives at risk, and/or the level of non-compliance puts the system objectives at risk.
No Assurance	Control is generally weak, leaving the system open to significant error or abuse, and/or significant non-compliance with basic controls leaves the system open to error or abuse.