



Southern Internal Audit Partnership

Assurance through excellence
and innovation

INTERNAL AUDIT PROGRESS REPORT (AUGUST 2022)

Internal Audit Progress

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August 2022

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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

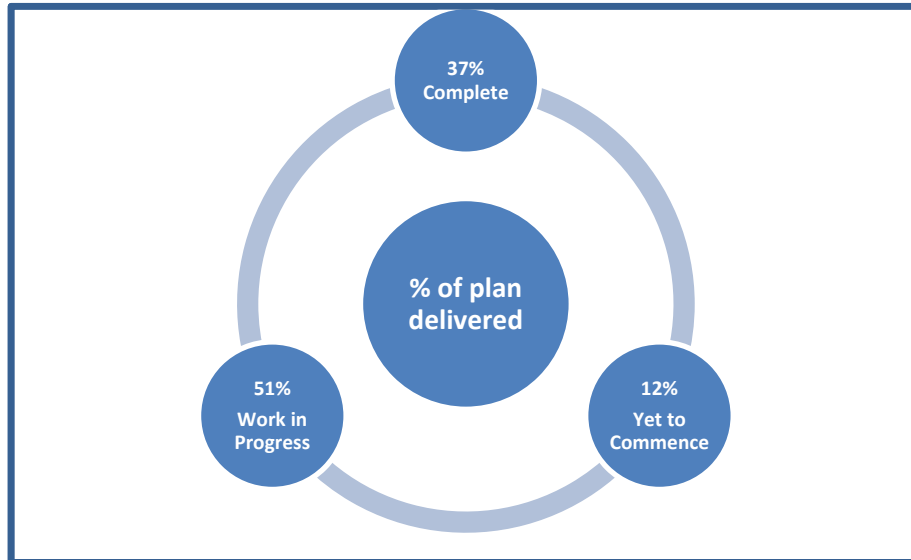
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- 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 system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.'

'We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

4. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Special Educational Needs	Oct 2020	DCYP&L	Limited	7	0	0	6		1	
School Traded Services	Mar 2021	DCYP&L	Reasonable	7	0	0	5		1	1
S75 Governance	Apr 2021	JSDC	Limited	12	0	0	10		2	
Childrens Services P-Cards	Jun 2021	DCYP&L	Limited	17	0	0	16			1
Cyber Security (Risk Treatment)	Jul 2021	DFSS	Reasonable	3	0	1	1		1	
Cloud Service Provisioning	Jun 2021	DFSS	Reasonable	5	0	0	3		2	
Home to School Transport	Nov 21	DPS	Reasonable	7	0	0	6		1	
Annual Governance Statement	Nov 21	DL&A	Reasonable	9	0	1	8			
WSFRS Fleet Management	Nov 21	CFO	Reasonable	3	0	0	2		1	
Special Schools Funding Thematic	Nov 21	DCYP&L	Reasonable	4	0	0	0	2	2	
People Framework	Nov 21	DHR&OD	Reasonable	4	0	0	3		1	
WSFRS Operational Training delivery	Jan 22	CFO	Limited	14	0	0	13		1	
Firewatch	Jan 22	CFO	Limited	4	0	0	3		1	
IR35	Feb 22	DHR&OD / DF&SS	Limited	11	0	0	9		2	
WSFRS Risk and Business Continuity	Mar 22	CFO	Reasonable	15	0	5	10			
School Thematic – Governors' Pay Decisions (Governance)	Mar22	DCYP&L	Reasonable	5	0	2	3			
IT Assurance Mapping	Apr 22	DFSS	Reasonable	6	0	1	1		2	2
Information Governance - GDPR	May 22	DL&A	Limited	19	0	6	11		1	1
ITIL Process Transition	May 22	DFSS	Reasonable	6	0	2	4			
WSFRS Working Time Directive	May 22	CFO	No	7	0	7	0			
Equality Impact Assessments	May 22	DPS	Limited	12	0	4	5		1	2
Working Time Regulations Compliance	May 22	CFO	No	7	0	7	0			

Summer School Funding	June 22	DCYP&L	Reasonable	1	0	1	0		
Grenfell Action Plan	June 22	CFO	Reasonable	2	0	1	1		
Climate Change Strategy	June 22	DE&PP	Reasonable	10	0	10	0		
Safe and Well Visits	July 22	CFO	Limited	13	0	5	7	1	
Financial Resilience and Savings Realisation Framework	July 22	DF&SS	Reasonable	2	0	1	0	1	
Adult's Income	July 22	DA&H	Limited	7	0	3	4		
Assurance Mapping-Adult Services	July 22	DA&H	Limited	3	0	1	2		
Accounts Receivable	Aug 22	DF&SS	Reasonable	1	0	1	0		
Capital Project Delivery (Education)	Aug 22	DCYP&L / DPS	Limited	7	0	2	5		

Total								2	22	7
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Overdue Management Actions - Direction of travel since June 2022 progress report	-	-1	-5
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Audit Sponsor

Chief Executive
Becky Shaw

Chief Fire Officer (CFO) Sabrina Cohen- Hatton	Director of Adults & Health (DA&H) Alan Sinclair	Director of Children, Young People & Learning (DCYP&L) Lucy Butler	Director of Place Services (DPS) Lee Harris	Assistant Chief Executive (ACE) Sarah Sturrock	Interim Director of Finance & Support Services (DF&SS) Tony Kirkham	Director of HR/OD (DHR/OD) Gavin Wright	Director of Law & Assurance (DL&A) Tony Kershaw
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5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

Adults Income		
Audit Sponsor	Assurance opinion	Management Actions
Director of Finance and Support Services / Director of Adults & Health	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 3</div> <div style="background-color: yellow; color: black; padding: 5px; text-align: center;">Medium 3</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 1</div> </div>

Summary of key observations:

The review sought assurance of the end-to-end process for financial assessments from identifying user needs through to management reporting.


Delays above 20 days to complete the financial assessment process were present for the majority of cases sampled. Delay was mostly prior to the Welfare Benefits Assessment teams involvement but compounded in the difficulty of obtaining information from customers or their representatives.

There were several examples where the customer or their representative had not returned the documentation required to acknowledge and confirm they may be liable for a charge toward the cost of care provision. Non receipt of such documentation can lead to issues with the collection / recovery of charges due.

For telephone assessments a declaration is sent to the customer to sign in confirmation that they had declared their financial assessment information in full and accurately, however, if not returned they were not pursued. Whilst not likely to lead to issues around collection of income, there is a possibility the lack of such a declaration could impact debt recovery.

Quality assurance checking has been implemented within financial assessments team from late 2021. However, there were a number of gaps present with some of the required checks not being completed.

Additional focus was placed on assessments where Disability Related Expenditure (DRE) was a consideration, this was related to the outcome of ‘SH v Norfolk County Council 2020 (CO/1640/2020)’. The testing was to compare customers with DRE and earned income against customers with DRE and no earned income. However, whilst DRE has been covered in our review and samples, further in-depth analysis has not proven possible due to reporting limitations from the MOSAIC system

Adult Services Assurance Mapping		
Audit Sponsor	Assurance opinion	Management Actions
Director of Adults & Health	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium 3</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 0</div> </div>


Summary of key observations:

The focus of this review was to attain assurance that the approach the service was taking to confirm that all relevant areas of The Care Act 2014 (Part 1) are covered and that the method of collating the supporting evidence provides a clear trail that is easy to follow.

The task to map and assess service compliance with The Care Act 2014 (Part 1) is extensive, resource intensive and being undertaken alongside business-as-usual operations. At the time of the review, CQC inspections were potentially due any time from April 2023. Whilst staff across the directorate are working incredibly hard to complete the project, with current staff capacity there is a risk of non-completion in the assessments of each of the 22 chapters and accompanying annexes (making up the Care Act 2014 (Part 1)) and providing the required level of assurance.

The Interim Safeguarding Lead uses a tracker for the Chapters of the Care Act sent to other areas of the Service for completion including key officers and target dates. However, the monitor used did not contain all the relevant chapters and did not include the annexes A-G which are also relevant.

There were updates provided to the heads of service who attend the Performance, Quality and Practice (PQP) Board on a bi-monthly basis. However, there was no regular reporting to members on the position regarding the authority's preparedness for CQC inspection. Member engagement and awareness is key, given the adverse outcomes of previous inspection reports across other service areas within the Council.

Capital Project Delivery (Education)		
Audit Sponsor	Assurance opinion	Management Actions
Director of Children, Young People and Learning and Director for Place Services	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium 6</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 0</div> </div>

Summary of key observations:

Education projects contribute towards many of the broader strategic objectives outlined in the Council Plan, particularly surrounding ‘helping people and communities to fulfil their potential’ (additional school places, Special Education Needs and Disabilities, Schools Access Initiative, and Safeguarding Schools); and ‘making best use of resources’ (including schools’ maintenance). The scope of the review covered an agreed sample of five Education projects from their inception through to the early stages of the projects’ delivery phase.

All projects in the Pipeline must be supported by a Strategic Outline Case (SOC), providing approval of feasibility to produce a Full Business Case (FBC). Although all projects in the sample were supported by an SOC, it was noted that some SOC’s were retrospectively completed once a decision has already been made.

A Benefits Map should support each project’s Strategic Outline Case (SOC). This clearly summarises how a project’s output is linked to outcomes / benefits and how these are aligned with the Council’s broader objectives. Only one of the five projects sampled could evidence a Benefits Map alongside their respective SOC.

There is no universally agreed method for benchmarking project costs when the business cases are being reviewed and challenged at HUB/EPB/CAB. One method being used suggests 4 out of 5 projects in the sample are up to 3.5 times the cost of comparable projects. We could not obtain evidential challenge to these benchmarks as part of the minuted review of business cases, despite these projects being recommended for delivery.

We could not obtain evidence of any Council guidance or definitive requirements for how Project Briefs and Stakeholder Identification and Engagement Plans should be put together. Post-project review reports by the MDC and interviews with key staff established there was confusion between stakeholders as to what exact works were expected to be included in those projects, and a lack of early liaison between key internal departments at the Council.

Any change to a project’s status – such as costs and objectives – should be subject to a formal Change Request form which describes the change, options, project manager’s recommendation, Capital Finance comments, and formal review by both HUB/EPB and CAB. One of the five changes tested was not supported by this formal Change Request process. This was for an extra £1.66m required on top of a previously agreed £20m budget.

6. Planning & Resourcing

To ensure internal audit focus remains timely and relevant to the changing needs and requirements of the organisation that SIAP have adopted an approach of quarterly planning. The quarter 1 and quarter 2 plans were approved by the County Council’s Executive Leadership Team and the Regulation, Audit & Accounts Committee in March, and July 2022 respectively. SIAP will continue to liaise with key stakeholders over the remainder of the year to develop ongoing quarterly plans.

The rolling work programme (section 7 below) outlines audit activity during 2021/22 and 2022/23 (Q1 & Q2).

7. Rolling Work Programme

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
2021/22								
Adults Income	DA&H / DF&SS	✓	✓	✓	May 22	Jul 22	Limited	
Capital Project Delivery (Education)	DCYP&L / DPS	✓	✓	✓	Jun 22	Aug 22	Limited	
Accounts Receivable	DF&SS	✓	✓	✓	Jun 22	Aug 22	Reasonable	
Payments to Providers (Hospital Discharge Pathway)	DA&H	✓	✓	✓	Jul 22			Awaiting client response
Assurance Mapping-Adult Services	DA&H	✓	✓	✓	May 22	Jul 22	Limited	
HR Policy Decision Making	DHR&OD	✓	✓	✓	Jul 22			Awaiting client response
SEND Follow Up	DCYP&L	✓	✓	✓	Jul 22		N/A	
Contract Management Advocacy Services	DA&H	✓	✓	✓	Aug 22			
Local Energy Communities for the 2 Seas Region (LECSEA)	DPS	✓	✓	✓	May 22	Jul 22	Reasonable	

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
2022/23								
Company Governance Framework	DL&A	✓	✓	✓	Aug 22			
Capita Contract	DF&SS	✓	✓	✓	Aug 22	Aug 22	Substantial	
Children’s Care Placements	DCYP&L	✓	✓	✓				
Grenfell Tower – Action Plan	CFO	✓	✓	✓	Jun 22	Jun 22	Reasonable	
School Thematic – School buildings upkeep / maintenance	DCYP&L	✓	✓	✓				
SFVS Q1	ADE&S	n/a	n/a	n/a	n/a	Jun 22	N/A	
Shaw Homes – Contract Management	DA&H	✓						
Adults Assurance (Safeguarding / SAB /Provider Failure)	DA&H	✓	✓	✓	Aug 22			
Direct Payments	DA&H / DFS&S	✓	✓					
Workforce Planning	DHR/OD	✓	✓					
SmartCore (Oracle Fusion)	DF&SS							Awaiting internal health check review move to Q3
Fraud Framework	DF&SS	✓	✓	✓	Aug 22			
Procurement	DF&SS	✓	✓	✓	Sep 22			
Contract Management	Corporate							
Use of Agency Staff	DHROD	✓	✓	✓	Aug 22	Sep 22	Reasonable	
XMA Contract Delivery	DF&SS	✓	✓					
IT Contingency	DF&SS							
WSFRS Overtime and TOIL	CFO							Move to Q3 – client request
Accounts Payable	DF&SS	✓	✓					Move to Q3 – client request
Care and Support Planning - CQC	DA&H	✓						
Information and Advice - CQC	DA&H	✓						
Promoting Wellbeing - CQC	DA&H	✓						
SEND Strategy	DCYP&L	✓						
Homes for Ukraine	DPS							Move to Q3 – client request
Adult Thematic – Medicine Control	DA&H	✓	✓					

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Payroll	DHROD	✓						
School Thematic – Related Party Transactions	DCYP&L	✓						
Grants 2022/23								
Contracted Public Bus Services	ADHTP	n/a	n/a	n/a	n/a	n/a	n/a	Complete
Supporting Families Q1 claim	DCYP&L	n/a	n/a	n/a	n/a	n/a	n/a	Complete
Supporting Families Q2 claim	DCYP&L	n/a	n/a	n/a	n/a	n/a	n/a	Complete
COMF Grant declaration	DF&SS	n/a	n/a	n/a	n/a	n/a	n/a	Complete
BSOG	ADHTP	n/a	n/a	n/a	n/a	n/a	n/a	Complete

Annexe 1

Overdue 'High Priority' Management Actions

School Traded Services - Reasonable

Observation: Strategy - There is no agreed strategy in place on how to grow School Traded Services income and reach the £500,000 income target within 3 years.

Risk: School traded services income will not meet the assigned income targets

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Strategy to be formed & communicated	30.07.21	30.09.22 31.01.23	The Education and Skills strategy will be in effect from Jan 23 and the Service Plan drawn up by Head of Service, Commercial and Contracting and the associated Development Plan from the Traded Services for Schools Manager.

Children's Services - P-Cards - Limited

Observation: Review of active P-cards - An exercise was undertaken where managers within Children's Services were sent a list of P-card holders and asked to identify any which were no longer required. This resulted in a list of 203 P-cards being identified for cancellation. However, the exercise to close these P-cards has not yet been completed. Further to this, other control options such as cancelling P-cards where value and volume of spend has been minimal over a prolonged period have not been explored.

Risk: P-cards with no business need are approved or remain in circulation, risking unnecessary spend.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
All to be reviewed again (project should be owned by one individual and overseen by a member of DLT).	30.07.21	30.06.22	This remains partly completed. Due to the substantial restructuring of the Childrens' Social Care teams in February there were a significant number of managers and staff moving hierarchy which took longer than anticipated to confirm on SAP. This meant a delay to confirming new approvers and cardholders, this is now nearing completion. Following this an assurance exercise will take place to ensure that no other members of staff other than those approved hold P cards. Managers have been reminded to ensure that those on maternity leave, leavers etc are removed as P card holders as part of their exit.

IT Assurance Mapping - Reasonable

Observation: Microsoft Azure Security Configuration Assessment

The results of the Microsoft Azure Security Configuration assessment are documented in the “WSCC Review PowerON CA MFA” report. To address some of the issues in this report we were provided with an email discussion on the results and evidence of the implementation of geographic conditional access and enforcement of the use of multi factor authentication.

However, there is no evidence of governance over the management of all the results of this assessment such as a risk or strategic fit assessment, the assignment of resources and time bounding of actions.

Interview with the Head of IT established that this piece of work contributed to the forward planning for cloud services and plans for future direction of travel but has not required formal governance of specific actions pending further strategic implementations.

Risk: Security configuration weaknesses are not addressed. Value is not obtained from the commissioned work.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Immediate implementation of an Azure Tenant Development Working group to comprise Council officers and technologists from Version 1. Scope: Technical review and documentation of proposed configuration options and applicable considerations or risks	29.04.22	30.06.22	This delay is on the basis that Version 1 Datacentre Migration due diligence started later than anticipated and therefore we are still awaiting their analysis and recommendations.
Modification of TDA (Technical Design Authority) ToR to reflect widened formal governance scope as the decision making body within IT Services.	29.04.22	30.06.22	This delay is on the basis that Version 1 Datacentre Migration due diligence started later than anticipated and therefore we are still awaiting their analysis and recommendations.

Equality Impact Assessments - Limited

Observation: Equality Impact Assessment completion and sign off

Testing of 10 Decision Reports (June 2019 – December 2021) identified that whilst reference to the EIA process was made in Section 7 – Policy Alignment and Compliance the EIA was not attached to the Decision Report.

Testing identified that for seven Decision Reports in the period July – December 2021 EIAs were not available, however one EIA was subsequently located and appropriately completed and signed off

Risk: Defence of challenges to decisions taken is compromised.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Wider HTP Senior Management Team (SMT - Heads of Service and team managers) to settle guidance so that the need for an EIA is assessed fully and, if needed, an EIA undertaken before a decision report is prepared.	30.06.22	30.11.22	Guidance in preparation (draft).

Observation: Equality Impact Assessment guidance

Corporate guidance in respect of the Equality Impact Assessment process for decision reports for executive decisions, including the assessment of whether an EIA is needed ('screening') is held on the Council's intranet; however HTP officers confirmed that it was not easily located and this has been corroborated through our testing. In addition the guidance does not reference how non-executive decisions requiring approval should be managed; for the HTP Directorate this would be for operational works that do not require an executive decision by the relevant Cabinet Member or Assistant Director (HTP)

Risk: Poor decision making and understanding in respect of the Equality Duty.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Assistant Director (HTP) to develop guidance on the implications of the Equality Duty for non-key decision-making.	30.06.22	30.11.22	Guidance in preparation (draft).

Information Governance, GDPR - Limited

Observation: Staff Refresher Training

Upon induction staff receive mandatory training on data protection, cyber security and protecting information. There is also mandatory refresher training on data protection and cyber security & GDPR. For the 2021/22 year only 78.7% of employees have undertaken data protection refresher training and 77.1% of employees have completed cyber security & GDPR refresher training.

Staff are reminded of their outstanding refresher training, and if it is still outstanding at the end of the completion period it is escalated to Directors for follow-up.

Risk: Data Protection breaches.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Non-compliance with mandatory training and induction to be reviewed in relation to HR policies on conduct and IT access policy and arrangements.	31.07.22	30.11.22	General update on training and induction underway as part of overall HR review. Will need to coordinate to align with other plans as part of that work. Reschedule for end of November 22.

Annexe 2

Overdue 'Low & Medium Priority' Management Actions (August 2022)

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
Special Educational Needs	Oct 2020	Limited		1	31.12.20	31.12.21 31.01.22 31.01.23
School Traded Services	Mar 2021	Reasonable		1	30.06.21	31.11.21 30.09.22
S75 Governance	Apr 2021	Limited		1	30.06.21	31.03.22 31.03.23
				1	31.03.22	31.03.23
Cyber Security (Risk Treatment)	Jul 2021	Reasonable		1	31.12.21	30.09.22
Cloud Service Provisioning	Jun 2021	Reasonable		1	31.03.22	30.06.22 31.12.22
				1	31.03.22	30.06.22 31.12.22
Home to School Transport	Nov 2021	Reasonable		1	31.12.21	30.09.22
WSFRS Fleet Management	Nov 2021	Reasonable		1	31.03.22	31.03.23
Special Schools Funding Thematic	Nov 2021	Reasonable		1	31.03.22	31.03.23
				1	31.03.22	31.03.23
			1		31.03.22	31.03.23
			1		31.03.22	31.03.23
People Framework	Nov 2021	Reasonable		1	31.03.22	31.10.22
WSFRS Operational Training	Jan 2022	Limited		1	28.02.22	30.09.22
Firewatch	Jan 2022	Limited		1	31.03.22	01.04.23
IR35	Feb 22	Limited		1	28.02.22	30.09.22
				1	28.02.22	30.09.22
IT Assurance Mapping	Apr 22	Reasonable		1	30.06.22	TBC
				1	30.06.22	TBC

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
Information Governance – GDPR	May 22	Limited		1	31.07.22	30.11.22
Equality Impact Assessments	May 22	Limited		1	31.07.22	30.11.22
WSFRS Safe and Well Visits	Jul 22	Limited		1	31.07.22	TBC
Financial Resilience / Savings Realisations	Jul 22	Reasonable		1	31.07.22	TBC
Total			2	22		