

Internal Audit Progress Report (August 2020)

West Sussex County Council



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

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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

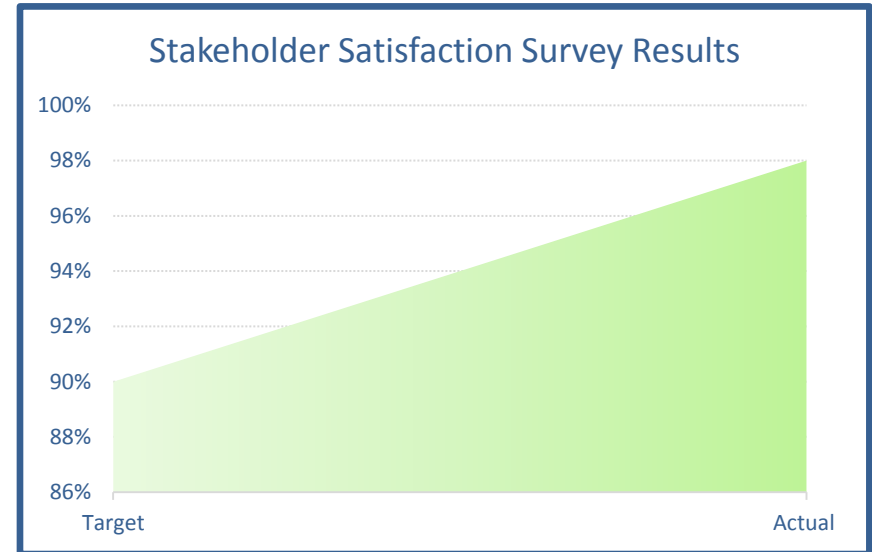
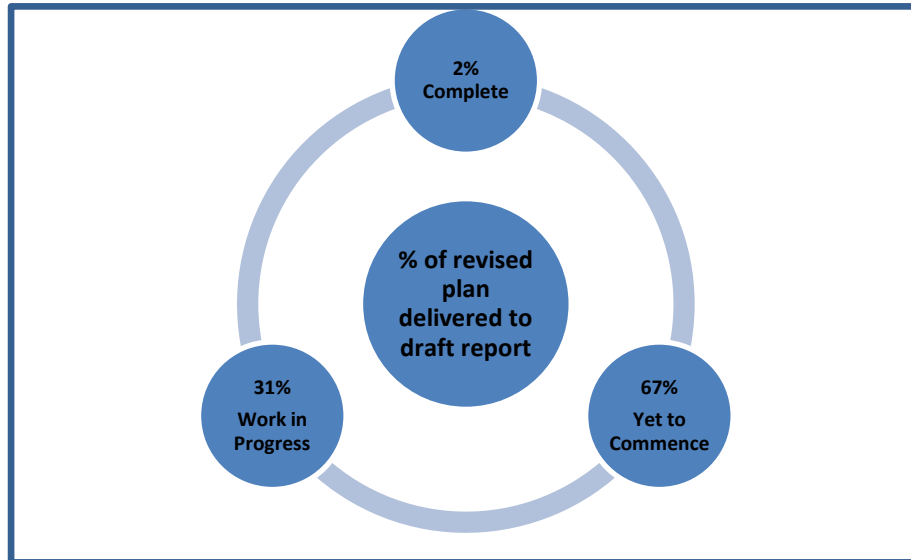
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- 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 / Adequate	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 2015. The report concluded:

'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).

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.

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
Governance Compliance	Feb 2019	Corp	Limited	3	0	0	2		1	
Home to School Transport	Mar 2019	DH&T	Limited	4	0	0	3	1		
Special Guardianship Orders	May 2019	DC&FS	Limited	24	0	0	22		2	
E-Income	Jun 2019	F&SS	Adequate	1	0	0	0			1
Payroll and Employment Administration	July 2019	HR&OC	Adequate	10	0	0	9	1		
MSS	July 2019	Corp	Adequate	1	0	0	0	1		
IR35	Aug 2019	HR&OC	Limited	9	0	1	8			
Software Licencing	Aug 2019	F&SS	Adequate	2	0	0	0	1	1	
Capacity Planning and Monitoring	Aug 2019	F&SS	Adequate	3	0	0	2		1	
Access Control	Aug 2019	F&SS	Adequate	5	0	1	1		3	
Retained Firefighters	Sept 2019	CFO	Adequate	12	0	0	11		1	
Cyber Security	Sept 2019	F&SS	Adequate	3	0	0	2		1	
Residential Care Payments	Sept 2019	EDAH	Limited	10	0	0	9			1
IT Asset Management	Oct 2019	F&SS	Limited	4	0	0	2			2
Intentionally Homeless – Financial Control	Dec 2019	DC&FS	Limited	11	0	0	6		1	4
Budgetary Control	Dec 2019	F&SS	Adequate	6	0	0	4		2	
Disaster Recovery Planning	Dec 2019	F&SS	Limited	6	0	1	1		3	1
Application Review - Mosaic	Dec 2019	F&SS	Adequate	2	0	0	1		1	
External Placements	Jan 2020	DASS DC&FS	Limited	5	0	0	3			2
Civil Parking Arrangements	Jan 2020	DH&T	Adequate	9	0	0	2		1	6
Allowances	May 2020	HR&OC	Limited	13	0	2	7			4
Document Management & Retention	May 2020	DC	Adequate	8	0	0	3		3	2
GDPR Compliance	May 2020	DE&S	Adequate	3	0	2	1			
Accounts Payable	May 2020	F&SS	Adequate	4	0	0	0		4	

Quality Assurance Framework	Jun 2020	DASS	Limited	10	0	1	3		3	3
Fraud Proactive – Purchasing Cards	Aug 2020	F&SS	Limited	7	0	0	6		1	
Travel Portal	Sept 2020	F&SS	Adequate	7	0	0	4	1	2	
Highways Asset Protection	Sept 2020	DH&T	Adequate	6	0	0	5		1	
Information Governance - FOI	Sept 2020	DC	Adequate	3	0	1	2			
Total								5	32	27

Audit Sponsor

Chief Executive

Chief Fire Officer (CFO)
Director of Human Resources and Organisational Change (HR&OC)

Executive Director Place Services

Director of Highways and Transport (DH&T)
Director of Environment and Public Protection (DE&PP)
Director of Communities (DC)

Executive Director, Adults & Health and Statutory DASS (DASS)

Executive Director of Children, Young People and Learning

Director of Children and Family Services (DC&FS)
Director of Education and Skills (DE&S)

Executive Director Resource Services

Director of Law and Assurance (DL&A)
Director of Finance and Support Services (DF&SS)
Director of Property and Assets (DP&A)

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

There have been no ‘Limited’ or ‘No’ assurance opinions issued since previous committee meeting that have not been reported to committee.

6. Planning & Resourcing

The internal audit plan for 2020-21 was approved by the County Council’s Executive Leadership Team and the Regulation, Audit & Accounts Committee in July 2020.

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

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
2019/20								
Crawley Schools PFI	P&A	✓	✓	✓	Feb 20			
Data Storage and Backups	F&SS	✓	✓	✓	Mar 20			
Information Governance (FOI)	DC	✓	✓	✓	Jun 20	Sep 20	Adequate	
Travel Management Hub	F&SS	✓	✓	✓	Apr 20	Sep 20	Adequate	
NFI - Companies House	L&A	✓	✓	✓	May 20			
Capital Programme Governance	F&SS	✓	✓	✓	Jun 20	Aug 20	Adequate	
Problem & Incident Management	F&SS	✓	✓	✓	Apr 20	Jul 20	Adequate	
Special Educational Needs	DE&S	✓	✓	✓	Jul 20			
Investment Plan (CS)	DC&FS	✓	✓	✓				
Asset Protection (recoverable works)	DH&T	✓	✓	✓	Apr 20	Sep 20	Adequate	
Procurement	F&SS	✓	✓	✓	Jul 20			
Dual Use Agreements	P&A	✓	✓	✓	Apr 20			

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
2020/21								
Governance - COVID	Corporate	✓						Q3
Health and Safety / Staff Welfare / Wellbeing / Performance Management	Corporate	✓	✓					Q2
Market Underwriting / Contract Management – Supply chain	Corporate	✓	✓					Q2
Emergency Planning / Business Continuity / Service resilience	Corporate	✓						Q2
Central Government Grants (allocation)	Corporate	✓	✓	✓				Q2
PPE Cell	Corporate	✓	✓	✓	Jul 20	Sep 20	Reasonable	
Recovery	Corporate							Q3-4
Health and Safety	DHR & OC							Q4
Corporate Governance	DL&A							Q3
Programme and Project Management	Corporate							Q3
Corporate Projects Support	Corporate	✓						Q1-4
Risk Management	DFSS	✓	✓	✓				Q2
Annual Governance Statement	DL&A	n/a	n/a	n/a	n/a	n/a	n/a	Q1-2
Procurement (sub £100k)	DFSS							Q3
Financial Resilience	DFSS							Q3
Debt Recovery / Write off	DFSS / DL&A							Q3
Grant Returns	DFSS	n/a	n/a	✓	n/a	n/a	n/a	3 completed to date
Contract Management	DFSS							Q4
Pensions (Employer Contributions & relationships)	DFSS	✓	✓	✓				Q2
Network Infrastructure Management	DFSS	✓	✓	✓				Q1
Follow up of Limited Opinion IT Audits	DFSS	✓	✓	✓	Sep 20			Q2
Cyber Security	DFSS							Q4
Cloud Service Provisioning	DFSS							Q3
Endpoint & Peripheral Provisioning	DFSS							Q4

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Email & Document Management	DFSS							Q3
Highways Statutory Inspections	DHT&P							Q3
Ash Dieback	DHT&P							Q3
Home to School Transport	DHT&P							Q3
Carbon Strategy	DE&PP							Q3
Children, Young People and Learning Transformation Programme (Governance)	EDCYP&L	✓	✓					Q2
Children, Young People and Learning Transformation Programme (Workstreams)	EDCYP&L							Q3-4
Children Safeguarding (QAF)	EDCYP&L							Q3-4
Special Guardianship Allowances	EDCYP&L	✓	✓	✓				Q1
SEND (Special Educational Needs)	EDCYP&L							Q3
Data Quality (Children's)	EDCYP&L							Q4
Children's – P-Cards	EDCYP&L	✓						Q2
School Thematic Review(s)	EDCYP&L							Q3-4
SFVS	EDCYP&L	✓	✓	✓	n/a	n/a	n/a	Q1 & Q4
School Reviews	EDCYP&L							Q3-4
School Traded Services	EDCYP&L							Q3
Think Family	EDCYP&L	✓	✓	✓				Q1-4
Adults Development Plan / Social Care Provision	EDA&H							Q2-4
Approved Mental Health Professionals (AMHPs) / S75 Mental Health	EDA&H							Q3
Adult Commissioning	EDA&H							Q4
Establishment Thematic Review(s)	EDA&H							Q3-4
Data Quality (Adults)	EDA&H							Q3-4
Adults Safeguarding Quality Assurance	EDA&H							Q3-4
S75 Governance	JSDC							Q3
Self Help in Schools	DP&A							Q4

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Multi-Disciplinary Consultant (Contract)	DP&A							Q3
Management of restructures	DHR&OC	✓	✓					Q2
Compliance with HR requirements	DHR&OC							Q4
Recruitment of Interims	DHR&OC	✓	✓	✓	Sep 20			Q1
IR35	DHR&OC							Q3
Health and Safety - FRS	CFO							Q3
Safe and Well Visits	CFO							Q3
Retained Duty System	CFO							Q3
Programme Management Office	CFO							Q3
Premises Risk Management	CFO							Q4
Grey Book Contracts	CFO							Q4

Annexe 1

Overdue 'High Priority' Management Actions

Quality Assurance Framework - Limited			
<p>Observation: There is a documented Quality Assurance Framework in place within Adults Services. This was created in 2013 and was last reviewed in October 2019.</p> <p>This review of the framework was completed in isolation to the review of the new Safeguarding Adults Board Quality Assurance Framework (published in November 2019), and therefore this missed the opportunity to bring the two assurance documents in line with each other. The Author of the QAF does not report into the Head of Safeguarding and Quality.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Align the QAF with the Safeguarding QAF and where possible children QAF: Including identifying learning and changes in practice to be tested / evidenced based (embedding best practice)	31.07.2020	31.12.2020	1 st Draft nearly completed progress delayed due to QA vacancy and Covid-19 impact.
<p>Observation: The Adults and Health Leadership Team has been in place since November 2019. The Quality Assurance Framework within Adults was last reviewed in November 2019; however this has not been discussed at the AHLT with a view to setting the strategic direction for the Quality Assurance priorities within Adults.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Submit QAF to AHLT to ensure QA priorities are agreed for 2020/21.	31.08.2020	30.09.2020	Draft QA plan in place. Needs to go to AHLT
<p>Observation: Whilst there is a mechanism for feeding back learning from the QAF, the Framework does not identify how the authority will verify that this learning has been embedded within Adult's services and therefore is not closing the loop in the assurance process, providing a continuous process</p> <p>In comparison the WSSAB QAF identifies that a learning and review framework will be in place to enable lessons to be learnt and where there have been poor outcomes to ensure that lessons learned are applied in practice.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Align the QAF with the Safeguarding QAF and where possible children QAF: Including identifying learning and changes in practice to be tested / evidenced based (embedding best practice)	30.07.2020	31.12.2020	Safeguarding Audit process in draft and out for comments Audit process not yet completed but started. Delayed as a result of Covid and staff vacancy.

IT Asset Management - Limited			
<p>Observation: 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>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Update AMDB solution to address incorrect count of equipment.	31.12.19	30.09.20	<p>WSSC have elected to utilise the vFire (Alemba) product to record IT asset inventory and data. Capita are in the process of migrating cleansed data and are retaining Excel spreadsheets during the migration period that captures new and refurbished Windows 10 devices issued to users and replacements to provide asset management assurance.</p> <p>Revised target date of 30th September to complete with the Windows 10 deployment (impacted by COVID-19).</p>
<p>Observation: 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>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Capita will review existing solution and assess configuration settings for more locked down capability. Should this prove unacceptable a new solution is required that can provide the appropriate MDM controls including management to prevent user removal of the software.	31.12.19	30.09.20	<p>Capita have undertaken a review of the remote device solution to allow settings to be configured to remove functionality and protect data.</p> <p>There has been a review of all mobile numbers identified on the O2 account and matched to corresponding numbers on the Intune to identify lines that are no longer required.</p>

Disaster Recovery Planning - Limited			
<p>Observation: Following the disaster recovery test in November 2018 a project closure report was published which documented the outcome of the conducted test and highlighted a series of lessons learnt. There is currently no formal action plan established to address the findings identified in the report to ensure effective future disaster recovery planning and testing.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
<p>A documented action plan to address the issue of outcomes and of the closure report.</p> <p>In addition, any new actions resulting from the test should be reflected in an updated disaster recovery plan.</p>	01.12.2019	31.10.2020	<p>The service is reviewing lessons learnt from previous recovery tests.</p> <p>Capita are progressing a high-level design and Statement of Works to implement the replacement of the ageing backup solution. WSCC have reviewed the costed proposals and consequently the replacement of the backup technology will have an impact on the approach to disaster recovery and the review of processes.</p>

Residential Care Payments - Limited			
<p>Observation: Data was obtained from Shaw Homes and West Sussex County Council bed booking system and Mosaic to analyse utilisation of blocked beds at Burleys Wood Care Home for WSCC clients.</p> <p>The number of blocked beds available at Burleys Wood for WSCC is 29 long stay and 3 respite care beds. Mosaic was used to confirm booking data. Actual dates for respite care were not always recorded on Mosaic due to inconsistent recording.</p> <p>Analysis highlighted that the number of voids for respite and block booked beds during the period of review (Aug 2018 – Oct 2018) was 439.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
<p>A Provider Portal for the Peoples Department has been soft market tested during May and a requirements specification has been signed off by the Head of Commissioning. An element of the portal will be 'bed booking' which will replace the current systems, allow WSCC to book and Shaw home managers to confirm the booking. This will support consistent data between Shaw and WSCC, also this will record whether a PO has been raised. This also provides greater visibility with the reporting function.</p>	01.01.20		

Intentionally Homeless - Limited			
Observation: Housing Plans, stating/agreeing the scope of West Sussex County Council's financial responsibility for an Intentionally Homeless Family are not routinely used by Social Workers when assessing families. This would give clear instruction to the Accommodation Team of what is required.			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Clear offer for IH Families and development of Children's Social Care Practice Guidance on Financial Assistance under Section 1	31.01.2020	31.10.2020	Clear offer letter for parents and landlord completed and in place. S17 policy meeting held and the S17 policy has been reviewed and now needs to be agreed at SLT (date to be confirmed).
Joint Development & Implementation of a model of assessment, housing planning and financial decision making for all IH families where children are identified as a child in need requiring S17. Implement, Test, Review	28.02.2020	31.10.2020	Housing & Affordability Assessments in place since Dec 2019. This was in test phase however, due to Covid-19 and the eviction ban the model has changed and will need to be kept under review. Monthly joint meetings with social care are in place (North since Feb 2020 and South from July 2020). Update 18.08.2020 Deputy Head of CSC will arrange with the Service Leads to identify Group Manager's for Family Support and Protection Team (North & South) to attend future review meetings. Still in implementation stage final model and will be reviewed
Following development of a model create practice standards for Children's Social Care and Accommodation Team for IH families.	31.03.2020	31.12.2020	Requires S17 policy sign off to inform the practice standards and the processes. No Recourse to Public Funds guidance when signed off will be used as the template for the IH guidance due to the similarity of processes. The revised date allows the guidance to go through all the relevant sign off procedures.

Observation: There are no documented procedures reflecting the processes currently operating in relation to the financial aspects of Intentionally Homeless Families. Some guidance was produced in 2017.
A decision made in February 2019 to update the pathway has been delayed due to the long term leave of the Homeless Prevention Lead.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Accommodation Team Guidance to be updated.	31.03.2020	31.10.2020	This is included in the S17 policy -awaiting SLT sign off.

External Placements - Limited

Observation: There were no commissioning strategies in place for either Adults or Children's services. An effective commissioning strategy should help identify need, allocate resources and procure provider(s) to meet service need within available means.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Introduction of an Adults Residential Placement Pilot (6 month), to quality assure and manage placement costs.	31.03.20		
Provider Portal being commissioned to cover capacity tracker, contracts optimisation and commissioning individual packages of care.	31.01.20		

Allowances - Limited

Observation: The Allowances and Enhancements Policy is dated January 2018. It refers to Hay and NJC spinal column point 30 and above not normally being entitled to claim overtime. Scale points changed from 01/04/2019. Scale point 30 which was the top of grade 8 is now equivalent to scale point 24; the new scale point 30 is the middle of Grade 10.

There is also guidance on The Point on 'How to submit a claim for pay' dated August 2018; the guidance includes a table showing wage types and a description of what the wage type is used for; the information in the table does not reflect exactly the information in the Allowances and Enhancements Policy.

Anomalies and inconsistencies within the policies meant that it was not always possible, when carrying out testing, to conclude whether claims were appropriate.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
The Allowances & Enhancements policy to be updated with relevant changes; to include review of wage types guide	30.11.2019		

Observation: Claims tested did not consistently meet the criteria for the wage type in the Allowances and Enhancements Policy; in some instances the claims appear to have been made inappropriately.

A number of claims tested were for wage types that are not included in the Allowances and Enhancements Policy.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Identify the issues that are as a result of updates needed to the Allowances and Enhancements Policy and make appropriate updates.	30.11.2019		
Carry out a piece of investigation work to look at: 1. Allowances causing us most pain; 2. Which allowances have the highest claim rate; 3. The highest risk allowances.	31.03.2020		

Observation: Testing of travel claims indicates that managers do not reject claims if insufficient detail is given.

Results of testing of allowance/enhancement claims indicated that managers do not always check that employees are using the correct wage type when making a claim.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Produce action plan to remind managers of their responsibilities in relation to checking mileage/allowance/enhancement claims	31.12.2019	31.12.2020	Outstanding action to be completed end December 2020. Reason for delay completing other actions. The Business Travel Policy provides quite clear guidance to line managers about arrangements for authorising new users (insurance), discussing journey planning and authorising claims (receipts). However, some brief communication could be provided to ensure managers are clear about their responsibilities and sources of further help.

Civil Parking Arrangements - Adequate

Observation: The signed agency agreements with the districts/boroughs require a monthly reconciliation of income and expenditure for the on-street parking account and the Joint Enforcement Account. The agreements state that the reconciliations should be forwarded to the County Council each month with supporting documentation so that the council can understand the figures in the reconciliation.

Discussions with four district and borough Parking Managers confirmed that although monthly statistical information for on and off-street parking and enforcement is sent, formal reconciliations of income and expenditure are not. One of the councils sends a quarterly reconciliation to the County Council, but the remaining councils only do this at year end.

Additionally, no supporting information other than the statistical reports has been sent to the County Council as required by the agency agreements.

The County Council has not enforced the requirement for monthly reconciliations, nor requested further supporting documentation.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
To raise the reconciliation issues with each DC/BC's, vary the Agency Agreements and get agreement to the variations from the DC/BC's	31.01.2020	31.10.2020	Draft quarterly reconciliation template raised with district and boroughs and legal services team instructed to vary agreements, as necessary. However, agreement of the template delayed due to a number DCs/BCs queries. Agreed template new target October 2020.
Supporting information (i.e. CPE Reports) will be confirmed with each DC/BC as well as the IT supplier with the first quarterly reports to follow by Spring 2020.	31.03.2020	31.10.2020	The reporting process went to DCs/BCs for comment; the implementation date has been slightly put back due to C19 as there has not been much to report. The intention was to start with revised reporting procedures from July 1 st . However, with C19 and the queries raised target to start October 2020
The Agency Agreements have been re-drafted to ensure consistency and understanding and updated policy	31.01.2020	31.10.2020	The instruction to our legal services team to vary the agreements as necessary has been given and any variations to the Agreements will be in place October 2020.

Observation: The agency agreements require the districts and boroughs to provide WSCC with monthly statistical reports providing a variety of detailed information which is used by the Parking Strategy Team Manager at WSCC for financial modelling purposes. Although we found there were detailed reports being sent from three of the districts/boroughs tested, we were informed by WSCC staff that one of the councils had not sent any reports to them since June 2018.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Supporting information (i.e. CPE Reports) will be confirmed with each DC/BC within this same period with the first quarterly reports to follow in Spring 2020. I am currently awaiting confirmation from the IT supplier that they can provide the necessary information.	31.03.2020	31.10.2020	Reports were expected to go live from July 1st, 2020 with the first report expected October. The go live for all reports should now be October.

Observation: West Sussex County Council require the districts and boroughs to carry out twice yearly compliance checks of the whole area to ensure that the parking regulations are being complied with and report the results back.

However, we found there were inconsistencies between the districts and boroughs, with one carrying out monthly compliance checks and another having done one in May 2017 and none since.

We also found that the results of the compliance checks were not always being fed back to the County Council

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Investigations have already begun, and DCs/BCs will be instructed to provide whatever information they have as well as carry out CCs in line with the agreement	31.12.2019	31.10.2020	The issue of compliance reporting will be confirmed from July 1st, as part of the quarterly reporting and reconciliation process. Update is that this will be in the October quarter

Observation: Each district/borough has a parking database in place through which the permits sold, and the income collected is recorded. Income is then paid over to WSCC on a regular basis by the districts/boroughs, usually monthly.

We selected a sample of income from four district/boroughs and checked the income recorded in the parking database to the WSCC income records to confirm that all income collected had been paid over.

Although we were able to reconcile the income collected for two of the districts/boroughs, we were unable to find the specific amounts paid over within the WSCC records for one of the districts/boroughs. This district was also not paying the income over monthly in line with their agency agreement.

We found significant differences between the amounts collected by one of the districts/boroughs and the amounts periodically paid over to WSCC. We were unable to get an explanation for the differences from the District's Parking Manager although it is noted that the overall risk of loss to the County Council should be mitigated by the annual reconciliation.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Income will now be paid over quarterly in tandem with performance reports. That said, some P & D income will continue to be paid as and when collected (e.g. G4S).	31.03.2020	31.10.2020	The issue of income reporting will be confirmed from July 1st, as part of the quarterly reporting and reconciliation process. Update is that this will be in the October quarter

E-Income - Adequate

Observation: Capita Pay360 replaced the legacy 'Netbanx' system for receiving payments however the old system has not been decommissioned and any payments received via Netbanx requires re-allocation by finance staff.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Decommission Netbanx following implementation of a fix to Pay 360.	31.12.2019	31.12.2020	Zipporah are actively building a new integration to Pay360 but are unable to give a definitive timeline – revised to end of year.

Information Governance – Document & Management Retention - Adequate

Observation: County Hall North - one Children's Team did not have sufficient secure storage for the client files they had received from the Record Office and were consequently not locked away after normal office hours.

The County Council has published a Data Protection Policy, dated October 2018, and, Under Section 2, paragraph (f) it states: "Personal data must be.... (f) processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures."

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Data Protection have policy and process in place together with training and guidance. Comms will be run, with Caroline's input, specifically directed at hard copy document storage with contact details to raise concerns	30.06.2020	31.01.2021	This has been delayed as individuals need to be in offices and WSCC advice is still for people to work from home. Dependent on COVID-19 return to work.
Email to all team managers to check storage of hard copy files. The email should insist on a reply and follow ups sent if necessary	30.06.2020	31.01.2021	This has been delayed as managers need to be in offices to check file storage and WSCC advice is still for people to work from home. Dependent on COVID-19 return to work.

Overdue 'Low & Medium Priority' Management Actions

Audit Review	Report Date	Opinion	Priority	Due Date	Revise Due Date
Governance Compliance	Feb 2019	Limited	Medium	30.09.19	31.12.20
Home to School Transport	Mar 2019	Limited	Low	30.04.20	
Special Guardianship Orders	May 2019	Limited	Medium	31.07.19	30.09.20
			Medium	30.09.19	30.09.20
Payroll and Employment Administration	July 2019	Adequate	Low	31.07.19	31.03.20
MSS	July 2019	Adequate	Low	31.07.19	31.03.21
Software Licencing	Aug 2019	Adequate	Low	30.11.19	29.02.20
			Medium	30.11.19	29.02.20
Capacity Planning and Monitoring	Aug 2019	Adequate	Medium	31.12.19	31.03.20
Access Control	Aug 2019	Adequate	Medium	30.09.19	29.02.20
			Medium	30.09.19	30.06.20
			Medium	31.10.19	29.02.20
Retained Firefighters	Sept 2019	Adequate	Medium	31.10.19	30.09.20
Cyber Security	Sept 2019	Adequate	Medium	30.09.19	31.03.20
Budgetary Control	Dec 2019	Adequate	Medium	31.12.19	31.10.20
			Medium	31.12.19	31.10.20
Disaster Recovery Planning	Dec 2019	Limited	Medium	31.01.20	31.10.20
			Medium	31.01.20	31.10.20
			Medium	31.01.20	31.10.20
Application Review - Mosaic	Dec 2019	Adequate	Medium	31.01.20	28.02.20
Intentionally Homeless – Financial Control	Dec 2019	Limited	Medium	31.03.20	30.09.20
Civil Parking Arrangements	Jan 2020	Adequate	Medium	31.01.20	31.10.20
Accounts Payable	May 2020	Adequate	Medium	31.07.20	31.10.20
			Medium	31.07.20	31.10.20
			Medium	31.07.20	31.10.20
			Medium	31.07.20	31.10.20

Audit Review	Report Date	Opinion	Priority	Due Date	Revise Due Date
Information Governance – Document Management and Retention	May 2020	Adequate	Medium	31.07.20	31.01.21
			Medium	31.07.20	30.06.21
			Medium	30.09.20	31.01.21
Quality Assurance Framework (Safeguarding)	Jun 2020	Limited	Medium	31.05.20	30.09.20
			Medium	30.07.20	30.09.20
			Medium	31.08.20	31.05.21
Fraud Proactive – Purchasing Cards	Aug 2020	Limited	Medium	31.01.20	31.10.20
Travel Portal	Sep 2020	Adequate	Medium	31.05.20	
			Medium	31.05.20	
			Low	31.05.20	
Highways Assets (Recoverable)	Sep 2020	Adequate	Medium	01.07.20	01.11.20