Herefordshire Council

Report of Internal Audit Activity

Plan Progress 2018/19 Quarter 1

SWAP
INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

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Internal Audit Plan Progress 2018/19

Our audit activity is split between:

- **Operational Audit**
- **School Themes**
- **Governance Audit**
- **Key Control Audit**
- **IT Audit**
- **Grants**
- **Other Reviews**

Role of Internal Audit

The Internal Audit service for Herefordshire Council is provided by SWAP Internal Audit Services (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and the CIPFA Local Government Application Note. The Partnership is also guided by the Internal Audit Charter approved by the Audit and Governance Committee at its meeting on 21 March 2018.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes:

- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grants
- Other Special or Unplanned Review

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Outturn to Date

Internal Audit Work Programme

The schedule provided at Appendix C contains a list of all audits as agreed in the Annual Audit Plan 2018/19. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Each completed assignment includes its respective "assurance opinion" rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit "Audit Framework Definitions" as detailed in Appendix B of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted in the audit receiving a 'Partial Assurance Opinion' is given as part of this report.

In circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised.

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Outturn to Date

Internal Audit Work Programme

This is the quarter 1 update for 2018-19.   Nine audits have been completed and there are six audits in progress or at Draft report. Two audits have been deferred to quarter 4 at the request of the client and agreed with the Chief Financial Officer. Two audits were assessed as Partial assurance and eight priority 2 findings were identified across the two audits. There was a further priority 2 finding identified in one audit assessed as Reasonable assurance.

The following audits have been completed since the last update:

Audit	Assurance
New Model in Technology and Engineering (NMITE) Project (University)	Reasonable
Building Control – Completion Certificates	Reasonable
Schools Financial Value Standard - School 1	Partial
Schools Financial Value Standard - School 2	Reasonable
Schools Financial Value Standard - School 3	Partial
Schools Financial Value Standard - School 4	Reasonable
Safer recruitment - Children's Wellbeing - Staff and Agency Staff	Reasonable
Deprivation of Liberties	Follow Up
Internal Control Improvement Board	Follow Up

Significant Corporate Risks

Identified Significant Corporate Risks should be brought to the attention of the Audit and Governance Committee.

Significant Corporate Risks

 We provide a definition of the 3 Risk Levels applied within audit reports. For those audits which have reached report stage through the year, I will report risks we have assessed as 'High'.

In this update there are no final reports included with significant corporate risks.

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SWAP Performance - Summary of Partial Opinions

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee.

Summary of Partial Assurances and Significant Service Findings (Priority 1 and 2)

Two audits finalised in the period were awarded Partial assurance. The significant findings from this audit and the significant finding from the audit with Reasonable assurance have been summarised below.

Schools Financial Value Standard - Schools 1 and 3 - Partial

The Schools Financial Value Statement (SFVS) helps schools to manage their finances and provides assurance to the Local Authority that they have secure financial management in place.

The SFVS standard assessment form states Governing bodies/management committees have formal responsibility for the financial management of their schools, and so the standard is primarily aimed at governors/management committees. Annual completion of the SFVS form is mandatory for Local Authority maintained schools'. A SFVS return signed by the Chair of Governors must be sent to the Local Authority each year.

Overall the Schools have engaged with the requirements of the Schools Financial Value Standard (SFVS) self-assessment and both School's financial management was found to be fundamentally secure. Skills audits have been completed by the Full Governing Body (FGB) and the Resources/Finance Committee to document competencies currently contained and identify any gaps in training. The SFVS financial skills analysis matrix has also been completed by school staff with financial management responsibility.

Priority 2 findings identified were:
- Lack of Finance Policy – the school was provided with the Councils example Finance Policy for schools and agreed a target date of 31 October 2018 to approve a Finance Policy at the next Governors Finance Meeting.
- Discrepancies were identified in the data in the approved five-year budget and the figures presented in the summary budget resulting in an incorrect cumulative surplus. The accuracy of the reports has been reviewed by the Headteacher and the Chair of the Finance Committee and the discrepancies resolved.

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SWAP Performance - Summary of Partial Opinions

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee.

Summary of Partial Assurances and significant service findings (Priority 1 and 2)

- There was no confirmation in the minutes that the budget is discussed by the Governing Body and the Headteacher does not sign off the monthly budget reconciliations prior to presenting them to both the Resources Committee and the Full Governing Body. The Headteacher has agreed to sign off monthly budget reconciliations before presenting to the Resources Committee and ensure that when the budget is discussed at the Full Governing Body meeting this is recorded. Target date for completion is September 2018.
- A school development plan was in place, but it was for only one year and had not been approved by the Governing Body. The costings in the plan were not clearly linked to the budget. The Chair of Governors has agreed to develop a three-year School Development Plan with costings linked to the budget. The plan will be approved at the Full Governing Body meeting in September 2018.
- A reconciliation of the budget and actual figures as recorded by the LEA to the school's SIMS FMS records identified ten variances that had not been resolved during the reconciliation and the reconciliation is not signed by the Headteacher. During the audit six variances were resolved and four remained outstanding. The Schools Administrator has agreed to liaise with the Schools Finance team to resolve the outstanding variances and the Headteacher has agreed to sign off each monthly reconciliation. Target for completion is September 2018.
- No detailed and approved asset management plan is in place. The Chair of Governors has agreed to update the asset management plan to include planned projects and maintenance works for the next 3-5 years. The plan will be presented to the Full Governing Body meeting in September 2018.

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SWAP Performance - Summary of Partial Opinions

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee.

Summary of Partial Assurances and Significant Service Findings (Priority 1 and 2)

New Model in Technology and Engineering (NMITE) Project (University) – Reasonable

DfE (Department for Education) has agreed to fund the development of a new Higher Education provider in Hereford. DfE is supporting the NMiTE project, that has been subject to Departmental and Treasury scrutiny, with funding via an agreed schedule of payments. DfE have agreed with NMiTE a schedule of payments to be triggered by set criteria that the Council have also been sighted on. The Council are acting as the publicly accountable body for the receipt of the funding and is responsible for ensuring that the Grant Conditions are adhered to.

A tri-partite Memorandum of Understanding (MoU) between DfE, NMiTE and the Council is now in place as part of the HC NMiTE Flow Through Agreement dated 18 January 2018 which details key milestones for payments of funding and stipulates Grant Conditions. DfE has requested receipt of quarterly reports from the Council on the progress of NMiTE based on the Council's assessment of the projects progress against the key milestones achievement and Grant Determination conditions of payment and conditions attached to NMiTE Grant Determination Nos 31/3151 and 31/3152.

In relation to the areas reviewed and the controls found to be in place in support of the production of the DfE Grant Letter for the New Model in Technology and Engineering (NMiTE) Capital Grant Determination (2017/18): No 31/3151 and NMiTE Revenue Grant Determination (2017/18): No 31/3152 grant conditions for instalment 3 delivered in March 2018 we were able to give assurance that the criteria of the grant had been complied with.

However, there is no agreed template for a Statement of Grant Expenditure, and the Council may not have full visibility of all available evidence required in support of the conditions of payment and key milestones achievement as set out in the HC - NMiTE Flow Through Agreement (18 Jan 2018) and may therefore not be in a position to provide DfE promptly with confirmation that conditions attached to NMiTE Grant Determination Nos 31/3151 and 31/3152 have been fully complied with i.e. DfE Grant Letter.

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SWAP Performance - Summary of Partial Opinions

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee.

Summary of Partial Assurances and Significant Service Findings (Priority 1 and 2)

NMiTE policies and procedures are currently under construction in support of the NMiTE control framework and we have highlighted the need for the following at this point:

- Expenses Policy
- Document Retention Policy
- Procurement Procedure

It has been agreed that NMiTE Quarterly Statement of Grant Expenditure Pack will be developed, approved and put into place to include:

- NMiTE Management Monthly Accounts x 3
- NMiTE Monthly Account Transactions x 3
- NMiTE Executive Management Monthly Milestone Monitoring x 3
- NMiTE Quarterly Assurance Review Letter to DfE
- Thorne Widgery Accountants Quarterly Report
- NMiTE Management Monthly Response/ Timetable Action Grid

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Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.

Added Value

Primarily, Internal Audit is an assurance function and will remain as such. However, as we complete our audit reviews and through our governance audit programmes across SWAP we seek to bring information and best practice to managers to help support their systems of risk management and control. The SWAP definition of "added value" is "it refers to extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something "more" while adding little or nothing to its cost".

The followings audits have provided a cross comparison survey for the SWAP Partners – two of the cross comparison surveys – Building Control and SEN Transport were requested by Herefordshire Council.

Building Control - A questionnaire was sent to SWAP Partners to establish how Building Control teams currently maintain, and also plan to expand, their current market share of statutory Building Control business within their geographical area.

Electoral Registration - Under the Representation of the People Act 1983, the Council has a duty to maintain registers of UK Parliamentary and local government electors and the process for fulfilling this duty is prescribed and overseen by the Electoral Commission. A benchmarking exercise with our partners was undertaken to identify any areas in which Councils could improve the effectiveness and efficiency with which they implement this process.

SEN Transport - a review was conducted to review and compare policies from other authorities that cover provision of SEN Transport looking at different methods of transport provision, and where possible, their effectiveness and impact on the corporate budget and to review the codes of conduct for transport escorts.

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SWAP Performance - Summary of Audit Opinions

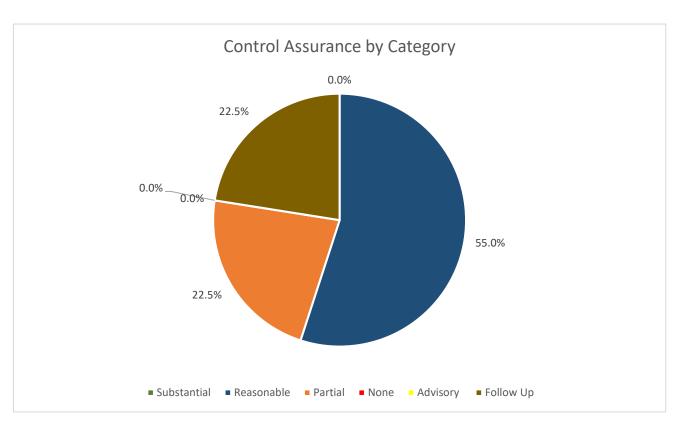**At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";**

- **Substantial**
- **Reasonable**
- **Partial**
- **None**

We also undertake Advisory / Non-Opinion work on a consultancy basis where we have been asked to look at a specific area of potential concern.

Where we follow up on a previous adverse audit opinion the opinion is stated as follow up.

Summary of Audit Opinion

Of the reviews that have a final report, the opinions offered are summarised below.

Control Assurance by Category

0.0%
22.5%
0.0%
0.0%
55.0%
22.5%

■ Substantial ■ Reasonable ■ Partial ■ None ■ Advisory ■ Follow Up
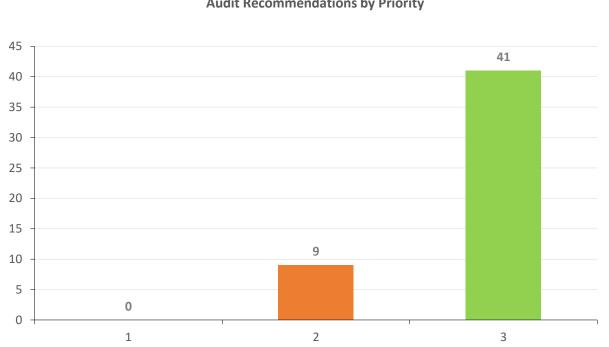
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Summary of Audit Recommendations by Priority

We rank our recommendations on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of fundamental concern requiring immediate corrective action.

Summary of Recommendations

Audit Recommendations by Priority

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We keep our audit plans under regular review to ensure that we are auditing the right things at the right time.

Approved Changes to the Audit Plan

Unplanned work, special reviews or projects carried out on a responsive basis are requested through the Chief Finance Officer (Section 151 Officer). As new and emerging risks are identified, any changes to the plan will be subject to the agreement of the Chief Finance Officer (Section 151 Officer) and reported to this Committee.

The audit included in the 2018-19 plan for University Loan has been replaced by 4 audits for the New Model in Technology and Engineering (NMITE) Project (University) to satisfy the requirement to provide a report to the DfE for each quarter ending in January 2019. The days have been reallocated from the University Loan audit and some days used from contingency.

Conclusion

Following completion of the 2017-18 audit work good progress has been made on delivery of the 2018-19 quarter 1 plan with eight audits at report stage of which five have been assessed as Reasonable and two as Partial. Two audits have been deferred to quarter 4 and the remaining audits are all in progress.

Whilst recommendations have been made for improvement, I do not consider there to be any areas of significant corporate concern for the areas reviewed. Where weaknesses have been identified all findings have been accepted by management and a target date agreed for implementation.

At the close of each audit review a Customer Satisfaction Questionnaire is sent out to the Service Manager or nominated officer. The aim of the questionnaires is to gauge satisfaction against timeliness, quality and professionalism. A score of 80% would reflect the fact that the client agreed that the review was delivered to a good standard of quality, i.e. agreed with the statement in the questionnaire and satisfied with the audit process and report.   The current feedback score for the Council is 100%.

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At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- **Substantial**
- **Reasonable**
- **Partial**
- **None**
- **Advisory**

Audit Framework Definitions

Control Assurance Definitions

Substantial	The areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	Most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed, but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	The areas reviewed were found to be inadequately controlled. Risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Advisory - In addition to our opinion-based work we will provide consultancy services. The advice offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Recommendation are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.

Risk	Reporting Implications
	In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. Each recommendation has been given a priority rating at service level with the following definitions:
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk

Risk	Reporting Implications
	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Governance, Fraud & Corruption	NMITE Project (University)	1	Completed	Reasonable	4	0	1	3
Governance, Fraud & Corruption	Joint Use Agreement - Ledbury Rugby Club	1	Draft Report					
Governance, Fraud & Corruption	Highways Projects - Capital Spend	1	Testing Complete					
Operational	Building Control	1	Completed	Reasonable	7	0	0	7
Operational	Special Educational Needs Transport	1	Draft Report					
Operational	Property Maintenance - Schools	1	Deferred to qrt 4					
Operational	Internal Communications	1	Deferred to qrt 4					
Operational	Records Management	1	Initial meeting					
Schools	Schools Financial Value Standard - School 1	1	Completed	Partial	13	0	5	8
Schools	Schools Financial Value Standard - School 2	1	Completed	Reasonable	5	0	1	4
Schools	Schools Financial Value Standard - School 3	1	Completed	Partial	8	0	2	6
Schools	Schools Financial Value Standard - School 4	1	Completed	Reasonable	7	0	0	7
Operational	Safer recruitment - Children's Wellbeing - Staff and Agency Staff	1	Completed	Reasonable	6	0	0	6
ICT	Patch Management	1	Draft Report					
ICT	IT Access Controls –Mosaic and other systems used by AWB and CWB	1	In Progress					
Follow Up	Deprivation of Liberties	1	Completed	Follow Up	-	-	-	-

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ↔ 3 = Medium Recommendation		
						1	2	3
Key Control	Council Tax	2	In Progress					
Key Control	Housing and Council Tax Benefits	2	In Progress					
Governance, Fraud & Corruption	NMITE Project (University) End of July 18 assurance	2	In Progress					
Governance, Fraud & Corruption	Corporate Peer Challenge	2	Not Started					
Governance, Fraud & Corruption	Internal Control Improvement Board	2	Complete	Follow up	-	-	-	-
Governance, Fraud & Corruption	Local Transport Block Funding	2	Initial meeting					
Grant Certification	Effectiveness of programme Boards for major system changes/projects	2	Not Started					
Operational	Health and Safety	2	Initial Meeting					
Operational	Compliance with contract and financial procedure rules – revenue	2	Not started					
Operational	Hoople	2	Not started					
Operational	Integrated Short Term Support and Care Pathway - DToC plan – Front Door Customer Service – Redirected.	2	Initial Meeting					
Operational	Client finance System - Interface between all systems	2	Not Started					
Operational	Contract Monitoring	2	Not Started					
Operational	Use of regional framework for foster care	2	Not started					
ICT	Third Party Agreements (including Cloud)	2	Not Started					
Key Control	Accounts Payable	3	Not Started					
Key Control	Main Accounting	3	Not Started					

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Key Control	Payroll	3	Not Started					
Key Control	Accounts Receivable	3	Not Started					
Key Control	Capital Accounting	3	Not Started					
Key Control	NNDR - Business rates avoidance	3	Not Started					
Governance, Fraud & Corruption	NMITE Project (University) End of October 18 assurance	3	Not Started					
Governance, Fraud & Corruption	Declaration of personal and business interests	3	Not Started					
Grant Certification	Redundant Building Grant Funding	3	Not Started					
Operational	Local population forecast using for future planning such as house building requirement	3	Not Started					
Grant Certification	Troubled Families	3	Not Started					
Operational	Integrated Short Term Support and Care Pathway - Carers Assessment	3	Not Started					
Governance, Fraud & Corruption	Children's centres – governance and financial control	3	Not Started					
Operational	Care Workforce Project – support to Domiciliary Care Agencies recruitment	4	Not Started					
Governance, Fraud & Corruption	NMITE Project (University) End of January 19 assurance	4	Not Started					
Governance, Fraud & Corruption	EU General Data Protection Regulation	4	Not Started					
Operational	P- Cards	4	Not Started					
Operational	Mandatory Training	4	Not Started					
Governance, Fraud & Corruption	Blue Badges	4	Not Started					

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Operational	Development Regeneration Partnership	4	Not Started					
Operational	Contract Management	4	Not Started					
Governance, Fraud & Corruption	Quality Assurance Framework	4	Not Started					
Operational	Homepoint - Review of new provider	4	Not Started					
Schools	Prevention of Fraud (Schools)	4	Not Started					
Follow Up	Serious and Organised Crime Audit checklist	4	Not Started					
Follow Up	Data Sharing Protocols with partners and third parties	4	Not Started					
Follow Up	Market Intelligence	4	Not Started					
Follow up	Emergency Planning - Public Health	4	Not Started					
Follow Up	Data Quality	4	Not Started					
Follow up	Contingency	4	Not Started					
Follow Up	Annual Care Assessment -Social Care Workforce Performance	4	Not Started					
Follow Up	Short Breaks - Childrens Wellbeing	4	Not Started					
Follow Up	Public Health Contracts	4	Not Started					
Follow Up	Data Quality - Decision Making Reports and Corporate Budget Performance Reports	4	Not Started					
Follow Up	CHC Funding	4	Not Started					

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