SWAP
INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

Herefordshire Council

Report of Internal Audit Activity

Plan Progress 2018/19 Quarter 2

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

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

SWAP work is completed to comply with the International Professional Practices Framework 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.

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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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Internal Audit Plan Progress 2018/2019

Outturn to Date

➡ Internal Audit Work Programme

This is the quarter 2 update for 2018-19. Six audits have been completed since my last update and there are five audits at Draft report and 14 audits in progress. Two audits were assessed as Partial assurance and four priority 2 findings were identified across the two audits with four audits returning a Reasonable assurance opinion and one a follow up audit.

The following audits have been completed since the last update:

Audit	Assurance
Patch Management	Reasonable
ICT Access Controls - Mosaic and other systems used by AWB and CWB	Partial
Council Tax	Reasonable
Housing Benefits and Council Tax Reduction	Reasonable
Data Sharing Protocols	Follow Up
ICT Cloud and Externally Hosted Services – Third Party Agreements	Partial

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 both audits have been summarised below.

ICT Access Controls   - Mosaic and other systems used by AWB and CWB – Partial
The audit scope of the audit was to provide assurance that application users are properly authorised and have only the approved permissions for their roles, and that access to sensitive data is restricted appropriately.
The following applications were reviewed:
- CareforIT
- Abacus
- Sentinel
- Servelec Synergy

These applications contain some of the most sensitive personal data held by the Council.
The audit identified that the Council's ICT Access Control Policy requires updating to reflect the trend of Council services procuring externally hosted / Cloud applications to introduce further controls to manage those groups of users in order to ensure that staff leavers are immediately removed from third party hosted applications, as the Council's key control of deactivating a user's Active Directory account is not effective in the Cloud environment.

The Webformed CareforIT application, used by the Home First Team lacks the expected functionality to provide an adequate audit trail of when specific records are accessed, by whom and to provide management information as to when a user last logged in.

There were good controls in place for the induction and training of application users, user responsibilities are outlined, confidentiality agreements are signed which link to the disciplinary process and there are dedicated application owners for each application

The two priority 2 findings related to review of users for the Sentinel application and the CareforIT application.

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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)

Sentinel - There were no reviews of Nursery staff who had access via the internet to a part of the Sentinel Early Years and Nurseries application. There is a risk that because users access this application remotely, via the cloud, that if user's accounts are not deactivated on the application, leavers could still access sensitive data from a personal device, and share data inappropriately. The Education Systems Manager has reissued a new third-party access agreement to all External Users to remind them of their responsibilities, and all accounts for users who did not return them within a month have been deactivated.

CareforIT - During the audit instances where users had left the organisation and the application had not been updated were identified and there were no local procedures or formally documented responsibilities to ensure that leavers were removed from the application immediately upon leaving. The leavers were addressed immediately during the audit. We also noted that the CareforIT application can be down-loaded onto a smart-phone other than the one supplied by the Council.
The Service Transformation Lead has agreed to spot check instructions given to the Team Manager and Deputy Manager of having controls in place to ensure leavers are removed and will complete an audit against open cases. An implementation date of 1 November 2018 has been agreed.

ICT Cloud and Externally Hosted Services – Third Party Agreements – Partial
The scope of the audit was to provide assurance to the Senior Information Risk Owner (SIRO) that third-party security controls are adequately assessed to meet the requirements of the Council's policies, legislation and National Cyber Security Centre guidance.

The Council processes numerous electronic transactions and digitised information within its IT systems and has traditionally retained its records on internal systems in the security of Data Centres within the Council offices. In recent years, technology developments have enabled software creators to offer their products in hosted environments outside of the Council's data centres. This offering is commonly referred to as Cloud – Software as a Service (SaaS). Where contracts are signed with external companies (third parties), the Council needs to ensure that the third party has adequate security controls in place to meet the requirements of the Council's policies,

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legislation and guidance.

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)

The process of creating Privacy Impact Assessments (PIA), scrutinising application suppliers with formal questions, the technical assessment and approval by the Information Governance Steering Group has evolved over recent years between the Council and IT service provider. However, during our audit testing we found that there had been gaps in the assessment process which led to our conclusion that all tasks within the process required documenting together with responsibilities across the Directorate, Commercial Services, Information Governance Team and the IT service provider. There is also no register of proposed and implemented third party / cloud hosted applications that are used by the Council and the Council's IT Policies does not contain any specific reference to cloud or externally hosted environments.

There were good controls in place with the IG Steering Group have oversight and provide the assessment and approval of new applications. The IT service provider appraises systems and provide advice to Directorates and procure systems where requested.

The two priority 2 findings related to the IT Policies and the assessment questionnaire for providers.

The Council's IT Policies do not contain any specific reference or special considerations regarding third party hosted / Cloud services. There are also no specific details regarding the assessment and the approval process undertaken by the Information Governance Manager, and the Hoople Ltd Information Security Manager.

The Information Governance Manager has agreed to update the Information Security Policy and Personal Responsibilities Policy to ensure that specific reference is made to externally hosted / cloud services and that the assessment and approval process is documented. This will include the requirement for Providers to re-submit a further assessment when any changes are made to the externally hosted / cloud service which impact on the original stated controls. An implementation date of the 30 November has been agreed for both actions.

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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)

Follow Up Audits

Follow Up audits are completed where the auditor could only provide partial assurance. The follow-up audit is to provide assurance to the Director, Senior Management and the Audit and Governance Committee that the key risks have been mitigated to an acceptable level of risk. Evidence is obtained to demonstrate implementation and progress made in relation to all 2017-18 priority 4 and 5 recommendations. For the priority 3 recommendations progress reported is based on self-assessment by relevant officers. The following table demonstrates progress against agreed actions at the time of the follow up audit for Data Sharing protocols

Priority of recommendation	Complete	Overdue	Not yet due	In Progress	Superseded
3	4	0	0	1	0
4	2	1	0	0	0

Since the 2017/18 audit report, progress has been made to complete six out of the eight recommendations to mitigate the risk.

The priority 3 recommendation still in progress is not due until December 2018 and therefore the status is acceptable.

The priority 4 recommendation - The Equality and Compliance Manager has agreed that during the period between the Information Audits being completed and introduction of the GDPR in May 2018, the Equality and Compliance Manager will schedule time with the Directorate service teams to ensure that Data Sharing and Data Exchange Agreements and Privacy Impact Assessments are in place and that officers are made aware of the new GDPR requirements prior to the legislation changes.

This action is overdue with an original deadline of May 2018, to be in place prior to the introduction of the new GDPR legislation. Although Information Audits have taken place, there are still four outstanding before the gathered data can be compiled into an Action Plan spreadsheet. An updated completion date of October 2018

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has been advised.

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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:

Sickness Management - A questionnaire was sent to SWAP Partners to collate information relating to the management of staff sickness levels and the return to work process.

Other Funding/Grants - A review of other funding was undertaken to establish ways of supplementing the General Fund in covering the cost of providing both statutory and discretionary services in support of the ongoing budgetary reforms.

The findings of each survey have been shared with the SWAP Partners.

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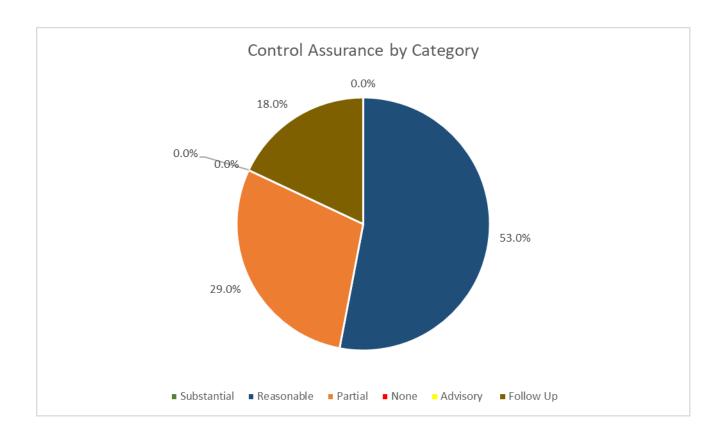- **Reasonable**
- **Partial**
- **None**

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%	
18.0%	0.0%
0.0% 0.0%	53.0%
29.0%	

Legend: ■ Substantial ■ Reasonable ■ Partial ■ None ■ Advisory ■ Follow Up

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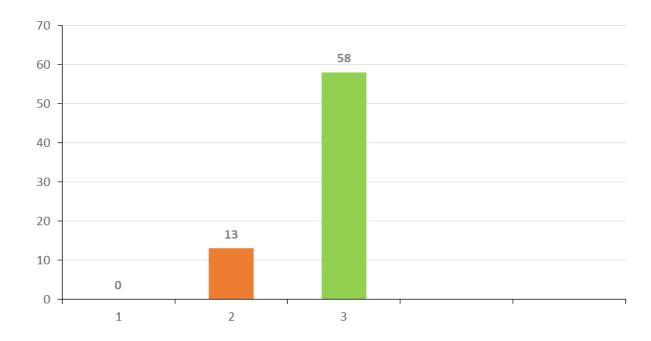
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Summary of Audit Recommendations by Priority

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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Internal Audit Plan Progress 2018/2019

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.

At the request of this Committee a further follow up on progress against the recommendations for Blueschool House has been planned for quarter 4 and at the request of the Section 20 Task and Finish group an audit to review Section 20 Orders has also been planned for quarter 4. Both audits have been agreed with the Chief Finance Officer and the days will be allocated from the Property Services (Schools) audit and the Children's centres audit. Both replaced audits will be included in the 2018-19 audit plan in quarter 1.

Conclusion

Sixteen audits have been completed and there are five audits at draft report and a further 14 audits are in progress. The completed audits are currently reporting 53% reasonable assurance and 29% partial assurance. There have been no significant corporate risks identified.

Whilst recommendations have been made for improvement at service level, 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.

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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.

→ Audit Framework Definitions

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	Draft Report					
Operational	Building Control	1	Completed	Reasonable	7	0	0	7
Operational	Special Educational Needs Transport	1	Draft Report - Escalated					
Operational	Property Maintenance - Schools	1	Removed to 2018-19					
Operational	Internal Communications	1	Deferred to qrt 4					
Operational	Records Management	1	Draft Report					
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	Completed	Reasonable	4	0	0	4
ICT	IT Access Controls –Mosaic and other systems used by AWB and CWB	1	Completed	Partial	6	0	2	4
Follow Up	Deprivation of Liberties	1	Completed	Follow Up	-	-	-	-
Key Control	Council Tax	2	Completed	Reasonable	2	0	0	2

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Key Control	Housing Benefit and Council Tax Reduction	2	Completed	Reasonable	2	0	0	2
Governance, Fraud & Corruption	NMITE Project (University) End of July 18 assurance	2	Draft Report					
Governance, Fraud & Corruption	Corporate Peer Challenge	2	Not Started					
Governance, Fraud & Corruption	Internal Control Improvement Board	2	Completed	Follow up	-	-	-	-
Grant Certification	Local Transport Block Funding – Grant Certification	2	Completed	Reasonable	1	0	0	1
Governance, Fraud & Corruption	Effectiveness of programme Boards for major system changes/projects	2	Not Started					
Operational	Health and Safety	2	Discussion Document					
Operational	Compliance with contract and financial procedure rules – revenue	2	In Progress					
Operational	Hoople	2	Initial meeting 14 November					
Operational	Integrated Short Term Support and Care Pathway - DToC plan – Front Door Customer Service – Redirected.	2	In Progress					
Operational	Client finance System - Interface between all systems	2	Initial meeting					
Operational	Use of regional framework for foster care	2	Initial Meeting 7 November					
ICT	Third Party Agreements (including Cloud)	2	Completed	Partial	6	0	2	4
Key Control	Accounts Payable	3	Not Started					
Key Control	Main Accounting	3	In Progress					
Key Control	Payroll	3	In Progress					

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Key Control	Accounts Receivable	3	Not Started					
Key Control	Capital Accounting	3	In Progress					
Key Control	NNDR - Business rates avoidance	3	Not Started					
Governance, Fraud & Corruption	NMITE Project (University) End of October 18 assurance	3	In Progress					
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 – Monthly assurance on claims to end of March 2019	3	In Progress					
Operational	Integrated Short Term Support and Care Pathway - Carers Assessment	3	Not Started					
Governance, Fraud & Corruption	Children's centres – governance and financial control – replaced with Section 20 Orders - Children's Service	3	Removed to 2018-19					
Operational	Care Workforce Project – support to Domiciliary Care Agencies recruitment	4	Not Started					
Operational	Contract Monitoring	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	In Progress					

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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	Completed	Follow Up				
Follow Up	Market Intelligence	4	In Progress					
Follow up	Emergency Planning - Public Health	4	In Progress					
Follow Up	Data Quality	4	In Progress					
Follow Up	Annual Care Assessment -Social Care Workforce Performance	4	In Progress					
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	In Progress					
Follow Up	CHC Funding	4	In Progress					

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