

Dorset County Council

Report of Internal Audit Activity

Plan Progress 2016/17 - Quarters 2 and 3

Contents

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Summary

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Audit Opinion

Audit reviews completed to date, highlight that in certain areas, risks are generally well managed with the systems of internal control working effectively. However, in other areas, we have identified some key risks that require the introduction or improvement of internal controls to ensure the achievement of objectives.

DCC management respond positively to internal audit suggestions for improvements and corrective action is often taken quickly, wherever this is possible or practical.

Follow up work completed to date this year highlights that recommendations have generally been implemented to mitigate the risks identified.

Internal Audit Plan Progress 2016/2017

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 Dorset County Council is provided by South West Audit Partnership Limited (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 also follows the CIPFA Code of Practice for Internal Audit. The Partnership is also guided by the Internal Audit Charter approved by the Audit and Governance Committee at its meeting on 8th June 2016.

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

Internal Audit Plan Progress 2016/2017

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action



Internal Audit Work Programme

The schedule provided at Appendix B contains a list of all audits as agreed in the Annual Audit Plan 2016/17. 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 on pages 9 and 10 of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have previously been identified in service/function reviews that are considered to represent significant risks, a summary of the key audit findings that have resulted in them receiving a ‘Partial Assurance Opinion’ have been summarised in Appendix D, along with the current position.

Findings that have been identified in our 2016/17 work which are considered to represent significant corporate risks to the Council, are separately summarised in Appendix C. These items will remain on this schedule for monitoring by the Committee until the necessary management action is taken and appropriate assurance has been provided that the risks have been mitigated / addressed.

Internal Audit Plan Progress 2016/2017

“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, Members requested that we provide them with examples of where we have “added value” to a particular service or function under review. In response to this we have changed our approach and internal processes and will now formally capture at the end of each audit where we have “added value”. As we complete our operational 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.

- Following the findings from our Cyber Security audit, we provided an additional report on Cyber Security Training & Awareness Best Practice, as this was identified as the key finding from our review. This document provided a number of suggestions and practical tips for rolling out a Cyber Security training programme. A further Cyber Security communications document was shared alongside a recommended free Cyber Security training resource for the Authority.
- In addition to our review of the Equality Impact Assessment (EQIA) process at DCC, we provided a comparison of the completion and review process of EQIA’s across 12 SWAP partner Authorities. The findings have been fed back to the Service in order to compare and utilise the information.
- As part of our recent Creditor/ Payments audit, we carried out a benchmarking exercise on behalf of the Service in relation to the percentage of invoices paid within 30 days across eight Authorities, and the number of invoices processed per month across three Authorities. Best practice suggestions for creditor/ payments KPI’s were also shared with the Service following a Webinar that we attended.

Internal Audit Plan Progress 2016/2017

SWAP Performance - Summary of Audit Opinions

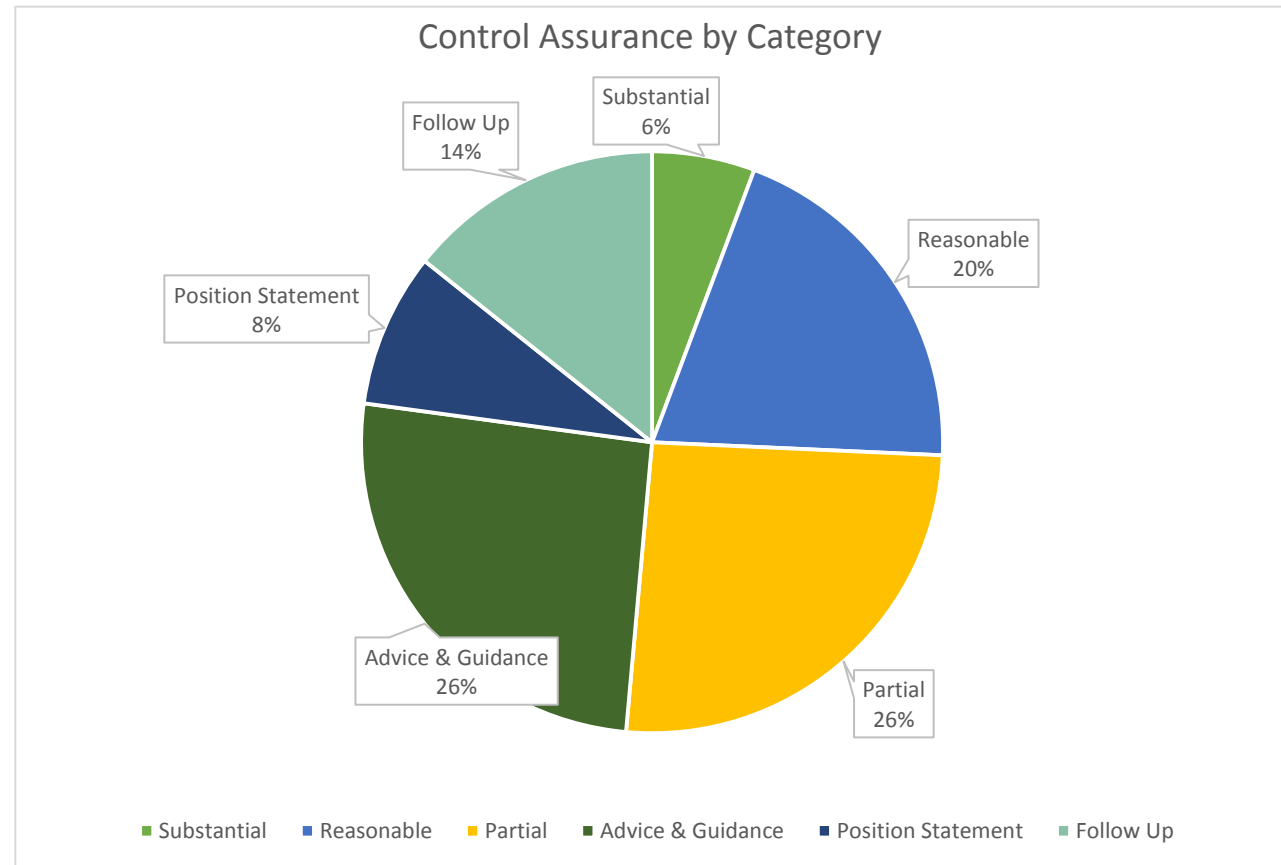
At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- Substantial
- Reasonable
- Partial
- None



Summary of Control Assurance

As well as our standard audit opinions, we have also included our Follow Up work along with any Advice & Guidance. It should be noted that there were no 'None' Audit Opinions in our work to date.



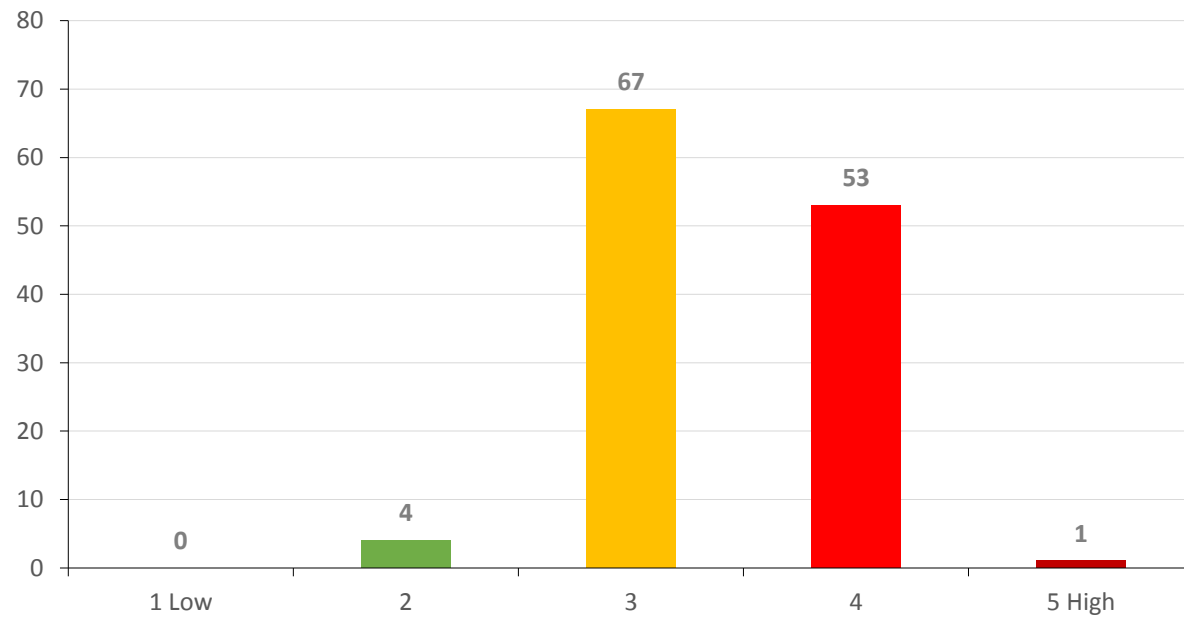
Internal Audit Plan Progress 2016/2017

Summary of Audit Recommendations by Priority



Summary of Recommendations

Audit Recommendations by Priority



Internal Audit Plan Progress 2016/2017

The Assistant Director of for SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.



SWAP Performance

SWAP now provides the Internal Audit service for 14 Councils and also many subsidiary bodies. SWAP performance is subject to regular monitoring review by both the Board and the Member Meetings. The respective outturn performance results for Dorset County Council for the 2016/17 year (as at 23 December 2016) are as follows;

Performance Target	Average Performance
<p><u>Audit Plan – Percentage Progress</u> Final, Draft and Discussion Document Fieldwork completed awaiting report In progress Yet to complete</p>	<p>51% 1% 30% 18%</p>
<p><u>Draft Reports</u> Issued within 5 working days Issued within 10 working days</p>	<p>75% 92% (Average Days of 3)</p>
<p><u>Final Reports</u> Issued within 10 working days of discussion of draft report</p>	<p>77% (Average Days of 10)</p>
<p><u>Quality of Audit Work</u> Customer Satisfaction Questionnaire</p>	<p>86%</p>

Internal Audit Plan Progress 2016/2017

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



Approved Changes to the Audit Plan

Since the last Internal Audit Progress Report, there have been a number of changes to the Audit Plan. This has been due to emerging risks that have been deemed higher priority, or where the Service has stated that an audit would not add sufficient value at this time, due to arrangements being in their infancy. The changes have been summarised below:

Audits removed or combined from original 2016/17 Audit Plan:

- Social Value Policy (higher priority review identified – see below)
- Commissioning of Smarter Computing (now combined with Forward Together Smarter Computing review)
- Supplier Relationship Management (now combined with Contract Management review)
- Dorset Waste Partnership Vehicle Maintenance (swapped for an alternative review – see below)

Audit substituted to replace the reviews above:

- Mobile Phone Arrangements
- Risk of Care Provider Failure
- Dorset Waste Partnership – Sickness Benchmarking

Additional audits undertaken at the request of Management (resourced from SWAP contingency):

- IR35 Arrangements
- Establishment Control
- Review of Forward Together
- Dorchester Learning Centre – Provision of audit advice in relation to a review of the Centre

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

- Substantial
- Reasonable
- Partial
- None



Audit Framework Definitions

Control Assurance Definitions

Substantial	▲ ★ ★ ★	I am able to offer substantial assurance as 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	▲ ★ ★ ★	I am able to offer reasonable assurance as 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	▲ ★ ★ ★	I am able to offer Partial assurance 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	▲ ★ ★ ★	I am not able to offer any assurance. 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.

Categorisation of Recommendations

When making recommendations to Management it is important that they 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. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

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



Audit Framework Definitions

- Priority 5: Findings that are fundamental to the integrity of the unit’s business processes and require the immediate attention of management.
- Priority 4: Important findings that need to be resolved by management.
- Priority 3: The accuracy of records is at risk and requires attention.
- Priority 2: Minor control issues have been identified which nevertheless need to be addressed.
- Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Definitions of Risk

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

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	5 = Major ← → 1 = Minor				
						Recommendation				
						5	4	3	2	1
Work at Report Stage										
Operational	Dorchester Learning Centre	1	Final	Partial	26	1	12	13	-	-
Follow Up	Dorchester Learning Centre Follow Up	3	Final	Significant Findings Addressed						
Governance	Oversight of Schools	1	Final	Partial	7	-	3	4	-	-
Operational	Purchase to Pay Review	1	Final	Advice & Guidance	N/A	-	-	-	-	-
Follow Up	Country Parks Follow Up	1	Final	Significant Findings Addressed						
Follow Up	Archives Follow Up	1	Final	Significant Findings Addressed						
Follow Up	Dorset Waste Partnership Follow Up	1	Final	Significant Findings Addressed						
Follow Up	Budmouth Technology College	1	Final	Significant Findings Addressed						
Operational	Health & Safety	1	Final	Reasonable	9	-	2	7	-	-
Operational	Debt Management	1	Final	Partial	18	-	6	12	-	-
Operational	Income Generation	1	Final	Partial	6	-	6	-	-	-
Operational	Use of External Advisors	1	Final	Partial	6	-	4	2	-	-
Operational	Safer Recruitment	1	Final	Partial	8	-	5	3	-	-
Grant Certification	Troubled Families Grant Certification	2	Final	Advice & Guidance	N/A	-	-	-	-	-
Grant Certification	Growth Hub Grant Certification	2	Final	Advice & Guidance	N/A	-	-	-	-	-

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	5 = Major ← → 1 = Minor				
						Recommendation				
						5	4	3	2	1
Grant Certification	Community Channel Grant Certification	2	Final	Advice & Guidance	N/A	-	-	-	-	-
Operational	Reporting of Spend over £500	2	Final	Reasonable	2	-	-	-	2	-
Governance	Concessionary Fares	2	Final	Reasonable	3	-	-	3	-	-
Operational	Budget Management	1	Final	Partial	10	-	6	4	-	-
Operational	SEN – Education, Health & Care Plans	2	Final	Partial	8	-	4	4	-	-
Operational	Better Care Fund	2	Discussion Document	-						
Operational	Direct Payments - Adults	2	Final	Reasonable	2	-	1	1	-	-
Operational	Direct Payments – Childrens	2	Final	Partial	6	-	3	3	-	-
Operational	Adult Demand Management	2	Final	Substantial	3	-	-	1	2	-
Operational	Best Practice Contract Reviews	2	Final	Position Statement	-					
Operational	Creditors/ Payments	2	Discussion Document	-						
IT Audit	Cyber Security	2	Final	Reasonable	4	-	1	3	-	-
IT Audit	Adult’s and Children’s Services – Case Management System	2	Final	Advice & Guidance	N/A	-	-	-	-	-
Operational	Section 17 Payments	2	Draft	-						
Operational	UK Equity Fund Internal Management	2	Final	Reasonable	4	-	-	4	-	-

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	5 = Major ← → 1 = Minor				
						Recommendation				
						5	4	3	2	1
Governance	Equality Impact Assessments	2	Final	Advice & Guidance	1	-	-	1	-	-
Governance	Risk Tolerance – Reports to Committees	2	Draft	-	-					
Operational	Partnering & Voluntary Organisations	2	Final	Advice & Guidance	N/A	-	-	-	-	-
Governance	Dorset Waste Partnership - Strategic Waste Facility Decision	2	Final	Reasonable	-	-	-	-	-	-
Governance	Assurance Mapping Exercise	3	Final	Advice & Guidance	N/A	-	-	-	-	-
Key Control Audit	Financial Reconciliations	3	Final	Substantial	2	-	-	2	-	-
Governance	Time, Travel & Expenses – Implementation of New System	3	Draft	Advice & Guidance						
Operational	Cost of Council Services	3	Final	Position Statement	-	-	-	-	-	-
Operational	Use and Control of Credit Notes	3	Final	Position Statement	-	-	-	-	-	-
IT Audit	Feeder System Reconciliations – IT Controls	3	Draft	-						
Work in Progress										
Operational	Contract Management	3	In Progress	-	-					
Operational	Establishment Control	3	In Progress	-	-					
Governance	Review of Forward Together	3	In Progress	-	-					
Operational	Outcomes Based Accountability	3	In Progress	-	-					

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	5 = Major ← → 1 = Minor				
						Recommendation				
						5	4	3	2	1
Operational	Agency Staff	3	In Progress	-	-					
Operational	Mobile Phone Arrangements	3	In Progress	-	-					
Operational	Energy Procurement Audit	3	In Progress	-	-					
Operational	Dorset Waste Partnership Budget Management	3	In Progress	-	-					
Operational	IR35 Legislation	3	In Progress	-	-					
Operational	Accommodation Project	3	In Progress	-	-					
Grant Certification	Community Channel Grant Certification	3	In Progress	-	-					
Key Control Audit	Pensions	4	In Progress	-	-					
Operational	SEN/Children who are Disabled - Transition Arrangements	4	In Progress	-	-					
IT Audit	Asset Management Hardware	4	In Progress	-	-					
To be Completed										
Operational	Commercial Contract Management	4	To Complete	-	-					
IT Audit	Smarter Computing	4	To Complete	-	-					
Operational	Benefits Realisation Assessment	4	To Complete	-	-					
Operational	Children in Care	4	To Complete	-	-					
Operational	Project Risk Management	4	To Complete	-	-					

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	5 = Major ← → 1 = Minor				
						Recommendation				
						5	4	3	2	1
Operational	Dorset Waste Partnership Benchmarking	4	To Complete	-	-					
IT Audit	Microsoft 365 for SharePoint	4	To Complete	-	-					
IT Audit	ICT Key Controls Follow Up	4	To Complete	-	-					
Governance	Local Authority Traded Company	4	To Complete	-	-					
Operational	Risk of Care Provider Failure	4	To Complete	-	-					
Key Control Audit	Treasury Management	4	To Complete	-	-					

Schedule of significant risks identified from Internal Audit work in 2016/2017

Name of Audit	Risk Identified	Weaknesses Found	Recommendation Action	Managers Agreed Action	Agreed Date of Action
Dorchester Learning Centre	The Governance structure does not provide sufficient strategic overview	Currently the governing body are lacking the structure to be able to provide a strategic overview of the operations within the Centre. In addition, there is a need for the Headteacher to provide more information to the governors to enable them to make appropriate decisions.	A range of recommendations have been made to address the governance. These include training for governors, ongoing review of statutory policies, and greater oversight of the school development plan.	Management at the Centre have agreed to all our recommendations. Progress has been made to address the areas highlighted. Due to changes at the Centre, a follow up has been deferred and will be carried out in the Autumn term.	Audit follow up recently completed at the Centre. All actions were found to have been implemented.
Dorchester Learning Centre	The Centre does not comply with appropriate financial and other procedures	<p>There is no assurance that the owner of a company that the centre uses has appropriate insurance cover and arrangements for DBS checking of staff and volunteers.</p> <p>In order to demonstrate transparency in the award of contracts, it is important that the governors and staff with spending decisions complete an annual declaration of interests. A number of potential conflicts exist at the Centre and therefore it is imperative that full disclosure and transparency exists.</p> <p>The Centre does not have all statutory policies in place.</p>	A range of recommendations have been made to address the Centre's compliance with the appropriate financial and other procedures. These include formal approval of the Centre's budget, seeking assurance re: the safety of external companies used, and greater transparency in relation to declarations of interest. Recommendations have also been raised in relation to Governors seeking assurance that value for money is being achieved with the activities commissioned by the Centre.	As above.	Audit follow up recently completed at the Centre. All actions were found to have been implemented.

Summary of Significant Risks

APPENDIX C

<p>Income Generation</p>	<p>A lack of support and proportionate processes across the organisation prevents staff innovation and the generation of new income</p>	<p><i>The following findings were identified as Significant Findings in the review. However, it should be noted that none of these were classed as a Priority 5 Outcome i.e. findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.</i></p> <p>Lack of financial tools to enable effective cost and management accounting.</p> <p>Lack of training and guidance to ensure managers develop commercial awareness.</p> <p>Project management processes are not employed to manage the implementation of the Commercial Board's objectives.</p>	<p>A range of recommendations have been made to support the progress of the Commercial Board objectives. These include the enhancement of management accounting and costing information, communication and training for managers, and adopting project management principles where necessary to ensure areas are taken forward.</p>	<p>Management have agreed to all of our recommendations, with an action plan in place.</p>	<p>All actions were due to be completed by end of October 2016. With the current review of Forward Together underway, the Chair of the Commercial Board has placed the implementation of these recommendations on hold.</p>
<p>Use of External Advisors</p>	<p>Correct processes for the use of external advisors are not followed leading to poor service quality, potential claims against the council and value for money not being achieved.</p>	<p><i>The following findings were identified as Significant Findings in the review. However, it should be noted that none of these were classed as a Priority 5 Outcome i.e. findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.</i></p> <p>There is no strategic oversight of the use of external advisors at a corporate level.</p> <p>Inaccurate coding of external advisor spend; resulting in the figures reported to Members containing potential inaccuracies and/ or overstatements.</p> <p>Officers are unaware of key guidance and best practice principles in relation to the use of external advisors.</p> <p>Consideration of using alternatives to external advisors at the outset of work is not being undertaken (or at least evidenced).</p>	<p>A number of recommendations have been made to enhance the monitoring, oversight and control of the use of external advisors. These include improving the reporting of external advisors and raising awareness amongst staff in terms of best-practice when commissioning in this area.</p>	<p>Management have agreed to all of our recommendations, with an action plan in place.</p>	<p>All actions to be completed by end of January 2017.</p>

Summary of Significant Risks

APPENDIX C

<p>Debt Management</p>	<p>All sums due are not collected resulting in loss of income to the Authority</p>	<p><i>The following findings were identified as Significant Findings in the review. However, it should be noted that none of these were classed as a Priority 5 Outcome i.e. findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.</i></p> <p>There are inadequate debt recovery procedures for Children's Services Debts.</p> <p>Debt recovery actions within directorates are not recorded on DES/SAP Environment directorate using a "work around" to put a customer's service provision on stop.</p> <p>At the time of the audit the value of aged credit that had been outstanding for over 365 days stood at £404,037.00.</p>	<p>A number of recommendations have been made to enhance the monitoring, reporting and control of debt.</p>	<p>Management have agreed to all of our recommendations, with an action plan in place.</p>	<p>All actions to be completed by end of March 2017.</p>
<p>Safer Recruitment</p>	<p>The Authority fails to identify individuals unsuitable to work with vulnerable people, potentially leading to the cause of harm or detriment to the wellbeing of service users.</p>	<p><i>The following findings were identified as Significant Findings in the review. However, it should be noted that none of these were classed as a Priority 5 Outcome i.e. findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.</i></p> <p>There is no effective control to ensure that a DBS check is undertaken in every appropriate instance prior to employment commencing.</p> <p>Without a contract being in place prior to service delivery the Authority will not be able to enforce the DBS requirement contained within the contract.</p> <p>Without maintaining a central record of volunteers, the Authority is unable to ensure that a DBS check is undertaken in every appropriate instance prior to volunteer work commencing.</p>	<p>A number of recommendations have been made to enhance the monitoring and checking of DBS checks, as well as suggested updates to HR documentation.</p>	<p>Management have agreed to all of our recommendations, with the exception of one Priority 4 recommendation where the risk was accepted. An action plan to implement all other recommendations is in place.</p>	<p>All actions to be completed by end of April 2017.</p>

Budget Management	Budgets are not assigned to an appropriate nominated budget holder and are not effectively monitored.	<p><i>The following findings were identified as Significant Findings in the review. However, it should be noted that none of these were classed as a Priority 5 Outcome i.e. findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.</i></p> <p>Budgets are not assigned to an appropriate budget holder according to Schemes of Delegation, resulting in the possibility that there is no accountability for monitoring expenditure against the budget allocated.</p>	A number of recommendations have been made to enhance the accountability and monitoring of budgets within the Authority.	Management have agreed to all of our recommendations, with an action plan in place.	All actions to be completed by end of April 2017.
Budget Management	Budgetary reporting structure does not provide transparency and challenge.	<p>There is a lack of clarity around the roles and responsibilities of Committees for scrutinising budgets.</p> <p>Senior Management are not providing evidence that budgets are being effectively scrutinised, with actions taken and officers held to account.</p>	A number of recommendations have been made to enhance the accountability and monitoring of budgets within the Authority.	Management have agreed to all of our recommendations, with an action plan in place.	All actions to be completed by end of April 2017.

Summary of key points related to previously reported 'Partial Assurance' reviews

Audit Title	Significant Audit Findings	Key Actions Agreed by Service	Dates of Agreed Implementation	Date of programmed follow up
Ethical Governance	<p>The audit included a review of the embeddedness of ethical governance for both members and staff. Issues were identified regarding the following for staff</p> <ul style="list-style-type: none"> • Declaration of Interests • Gifts and Hospitality • Training 	<p>The follow up findings and an action plan were presented to the Standards and Governance Committee at their meeting on 30th March 2016.</p> <p>The majority of recommendations were expected to be implemented by 31 Dec 2015, with the rest to follow April 2016.</p> <p>A number of implementation dates were subsequently deferred to 1st April 2016 to coincide with the work already started in relation to the revision to the Council's Code of Conduct.</p>	<p>A further audit follow up was undertaken in August 2016.</p> <p>It was found that the vast majority of agreed actions were still outstanding along with the associated risks.</p>	<p>A further follow up will be scheduled for early 2017 to allow the Authority time to implement the agreed actions.</p>
Children in Care	<p>The audit identified a range of suggested measures across the Service. The key risks identified at the time of the audit included:</p> <ul style="list-style-type: none"> • Insufficient budget is available to meet the cost of placements • The right intervention is not taking place early enough • Children remain in care placements longer than is necessary 	<p>At the time of our review, the vast majority of actions were agreed by the Service.</p> <p>The final audit report was presented to the Children's Services Overview Committee on 14th October 2014. The Committee expressed a wish for councillors to see regular updates on the progress made against the action plan. This has not happened.</p> <p>We recently received a progress update from the Assistant Director for Care and Protection and will look to verify the progress of actions in early 2017.</p>	<p>Recommendations from the original audit were due to be implemented by March 2016</p>	<p>An audit of Children in Care is due to be undertaken in February 2017. This will assess the implementation of previous recommendations made, as well as reviewing recent changes within the Service.</p>