Date: 31st January 2019

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

THE INTERNAL AUDIT PROGRESS REPORT OF THE HEAD OF INTERNAL AUDIT SHARED SERVICE; WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE.

Relevant Portfolio Holder	Councillor Baker-Price
Portfolio Holder Consulted	Yes
Relevant Head of Service	Chris Forrester, Financial Services Manager
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

1. SUMMARY OF PROPOSALS

1.1 To present:

- The progress report of internal audit work with regard to 2018/19 as at 31st December 2018.

2. RECOMMENDATIONS

2.1 **The Committee is asked to RESOLVE that the report be noted.**

3. KEY ISSUES

Financial Implications

3.1 There are no direct financial implications arising out of this report.

Legal Implications

3.2 The Council is required under the Accounts and Audit Regulations 2015 to "undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control".

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Service / Operational Implications

3.3 The involvement of Member's in progress monitoring is considered to be an important facet of good corporate governance, contributing to the internal control assurance given in the Council's Annual Governance Statement.

This section of the report provides commentary on Internal Audit's performance for the period 01st April to 31st December 2018 against the performance indicators agreed for the service and further information on other aspects of the service delivery.

AUDIT REPORTS ISSUED/COMPLETED SINCE THE LAST PROGRESS REPORT (25th October 2018):

2018/19 AUDIT SUMMARY UPDATES:
Welfare Support

The Welfare Support audit was a combination of three identified areas in the audit plan:
- Essential Living Fund
- Discretionary Housing Payments
- Council Tax Hardship Fund

The review found the following areas of the system were working well:
- The support provided by the Financial Independence Team to the customer which provides a seamless journey for the customer.
- The award is decided based on the customer's needs.

The review found the following areas of the system where controls could be strengthened:
- Transparency of the Welfare Budgets
- Accuracy of recorded expenditure and reporting
- Current Expenditure of the Welfare Benefits
- Record Keeping

There were 4 'medium' and 2 'low' priority recommendations reported.

Type of Audit: Full System
Assurance: Moderate
Final Report Issued: 23rd November 2018

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Summary of assurance levels:

2018/19	
Welfare Support (incorporating Essential Living Fund, Discretionary Housing Payments and Council Tax Hardship Fund reviews)	Moderate

2018/19 reviews which were at draft report stage as at the 31st December 2018 included.

- GDPR
- Health and Safety
- Universal Credit
- Treasury Management
- Shop Mobility

2018/19 reviews which were on going as at the 31st December 2018 included.

- Car Parking (at clearance stage)
- Stores
- National Non Domestic Rates
- Council Tax
- Housing Benefits
- Debtors
- Creditors
- Payroll

Audits progressing through the planning stage included:
- Procurement
- Risk Management

The summary outcome of all of the above reviews will be reported to Committee in due course when they have been completed and management have confirmed an action plan.

Critical review audits are designed to add value to an evolving Service area. Depending on the transformation that a Service is experiencing at the time of a scheduled review a decision is made in regard to the audit approach. Where there is significant change taking place due to transformation, restructuring, significant legislative updates or a comparison required a critical review approach will be used. In order to assist the service area to move forwards a number of challenge areas will be identified using audit review techniques. The percentage of critical reviews will be confirmed as part of the overall

outturn figure for the audit programme. To report this percentage during the year based on outturn will cause the figure to fluctuate throughout the year, however, a final percentage figure will be reported in the annual report. The outturn from the reviews will be reported in summary format as part of the regular reporting as indicated at 3.3 above.

Follow up reviews are an integral part of the audit process. There is a rolling programme of review that is undertaken to ensure that there is progress with the implementation of the agreed action plans. The outcome of the follow up reviews is reported on an exception basis taking into consideration the general direction of travel and the risk exposure. An escalation process continues to be developed involving CMT and SMT to ensure more effective use of resource in regard to follow up and reduce the number of revisits that are currently necessary to confirm the recommendations have been satisfied.

3.4   AUDIT DAYS

Appendix 1 shows the progress made towards delivering the 2018/19 Internal Audit Plan and achieving the targets set for the year. As at 31ˢᵗ December 2018 a total of 207 days had been delivered against an overall target of 400 days for 2018/19.

Appendix 2 shows the performance indicators for the service. Performance and management indicators were agreed by the Committee on the 26ᵗʰ April 2018 for 2018/19.

Appendix 3 shows the tracking of completed audits.

Appendix 4 shows the 'high' and 'medium' priority recommendations for finalised which are reported to the Committee for information.

3.5   OTHER KEY AUDIT WORK

Much internal audit work is carried out "behind the scenes" but is not always the subject of a formal report. Productive audit time is accurately recorded against the service or function as appropriate. Examples include:
- Governance for example assisting with the Annual Government Statement
- Risk management
- Transformation review providing support as a 'critical appraisal'
- Dissemination of information regarding potential fraud cases likely to affect the Council
- Drawing managers' attention to specific audit or risk issues
- Audit advice and commentary
- Internal audit recommendations: follow up review to analyse progress
- Day to day audit support and advice for example control implications, etc.

- Networking with audit colleagues in other Councils on professional points of practice
- National Fraud Initiative.
- Investigations

National Fraud Initiative

3.6 There has been on going work undertaken in regard to the National Fraud Initiative. This year is the 2 yearly cycle of data extraction and uploading to enable matches to be reported. Worcestershire Internal Audit Shared Service (WIASS) has a coordinating role in regard to this investigative exercise in Redditch Borough Council. The data requirements were uploaded during October and December 2018 with any queries dealt with accordingly.

Customer / Equalities and Diversity Implications

3.7 There are no implications arising out of this report.

3.8 The Worcestershire Internal Audit Shared Service (WIASS) is committed to providing an audit function which conforms to the Public Sector Internal Audit Standards.

3.9 We recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Council's operations. Where possible we will seek to place reliance on such work thus reducing the internal audit coverage as required.

3.10 WIASS confirms it acts independently in its role and provision of internal audit.

3.11 Due to changing circumstances and after consultation a small variation in the plan has been agreed on a risk priority basis with the s151 Officer e.g. shared services which was joint with Bromsgrove District Council. Additional days have been used in a couple of review areas to ensure a comprehensive review was completed

4. **RISK MANAGEMENT**

4.1 The main risks associated with the details included in this report are:

   o Failure to complete the planned programme of audit work within the financial year; and,
   o The continuous provision of an internal audit service is not maintained.

5. **APPENDICES**

   Appendix 1 ~ Internal Audit Plan delivery 2018/19
   Appendix 2 ~ Performance indicators 2018/19

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Appendix 3 ~ Tracking analysis of previous audits
Appendix 4 ~ 'High' and 'Medium' priority recommendations

6.   BACKGROUND PAPERS

Individual internal audit reports which are held in the internal audit service.

7.   KEY

N/a

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REDDITCH BOROUGH COUNCIL

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APPENDIX 1

Delivery against Internal Audit Plan for 2018/19
1st April 2018 to 31st December 2018

Audit Area	2018/19 PLAN DAYS	Forecasted days to the 31st March 2019	Actual Days used to 31st December 2018
Core Financial Systems (see note 1)	67	67	28
Corporate Audits(see note 2)	47	47	52
Other Systems Audits(see note 3)	232	232	102
SUB TOTAL	**346**	346	**182**
Audit Management Meetings	20	20	12
Corporate Meetings / Reading	9	9	6
Annual Plans, Reports and Audit Committee Support	25	25	7
Other chargeable	0	0	0
SUB TOTAL	**54**	**54**	25
TOTAL	**400**	**400**	**207**

Note 1
Core Financial Systems are audited in quarters 3 and 4 in order to maximise the assurance provided for the Annual Governance Statement and Statement of Accounts.

Note 2
Due to the nature of some of the reviews additional resource was allocated resulting in additional days.

Note 3
A number of the budgets in this section are 'on demand' (e.g. consultancy, investigations) so the requirements can fluctuate throughout the quarters. If there is little demand for certain budgets this is reflected in the overall usage, however, it does not necessarily reduce the coverage of the overall plan.

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Appendix 2

PERFORMANCE INDICATORS 2018/19

The success or otherwise of the Internal Audit Shared Service will be measured against some of the following key performance indicators for 2018/19. Other key performance indicators link to overall governance requirements of Redditch Borough Council e.g. KPI 4 to KPI 6. The position will be reported on a cumulative basis throughout the year.

	KPI	Trend/Target requirement/Direction of Travel	2018/19 Position (as at 31ˢᵗ December 2018)	Frequency of Reporting
Operational				
1	No. of audits achieved during the year	Per target	Target = Minimum 16 Delivered = 1 (covering 3 reviews) 5 @ draft report (8 in progress)	When Audit Committee convene
2	Percentage of Plan delivered	>90% of agreed annual plan	52%	When Audit Committee convene
3	Service productivity	Positive direction year on year (Annual target 74%)	*68%	When Audit Committee convene
Monitoring & Governance				
4	No. of 'high' priority recommendations	Downward (minimal)	Nil to report	When Audit Committee convene
5	No. of moderate or below assurances	Downward (minimal)	1	When Audit Committee convene
6	'Follow Up' results (2017/18 onwards)	Management action plan implementation date exceeded (<5%)	1	When Audit Committee convene
Customer Satisfaction				
7	No. of customers who assess the service as 'excellent'	Upward (increasing)	1	When Audit Committee convene

WIASS conforms to the Public Sector Internal Audit Standards 2013.

* Below target figure due to 4 new starters in April 2018 and a period of settling in and training. Training is continuing, however, the overall productivity figure is beginning to increase again; previously reported figure was 58%.

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APPENDIX 3

Planned Follow Ups:

In order to continue to monitor progress of implementation, 'follow up' in respect of audit reports is logged. The table provides an indication of the action that is planned going forward in regard to the more recent audits providing assurance that a programme of follow up is operating.

To provide the Audit, Governance & Standards Committee with assurance we are following a comprehensive 'follow up' programme to ensure recommendations and risks have been addressed from previous audits. Commentary has been provided on audits as part of the normal reporting process. Previous audit year updates in regard to 'follow ups' will be provided every six months to avoid duplication of information. Any exceptions (i.e. where no action has commenced by the agreed implementation date) will be reported to the Committee.

For some audits undertaken each year 'follow-ups' may not be necessary as these may be undertaken as part of the full audit. Other audits may not be time critical therefore will be prioritised as part of the over all work load and are assessed by the Team Leader.

Follow up in connection with the core financials is undertaken as part of the routine audits that were performed during quarters 3 and 4.

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Audit	Date Final Audit Report Issued	Service Area	Assurance	Number of High, Medium and Low priority Recommendations	Results of follow Up 1st	Results of follow Up 2nd	Results of follow Up 3rd & 4th
Performance Measures	3rd May 2017	Corporate	Limited	This audit report made 3 high priority recommendations and 1 medium priority recommendation relating to resilience, timeliness, integrity of information and other aspects of performance. A follow up will take place in 3 months time.	A new system is being put in place to change reporting measures this is currently awaiting agreement to the new approach but should be in place for reporting in March 2018. A follow up to be carried out in May 2018 to look at what is now in place and if it is working	A follow up in May 2018 found that 2 high priority recommendations in relation to resilience and timeliness and the 1 medium priority recommendation in relation to additional information had been implemented. The high priority recommendation in relation to integrity of information was in progress. **Follow up February 2019**	
Palace Theatre	29th June 17	Leisure Services	Significant	1 medium priority recommendation was made in relation to resilience.	Follow up March 2018 found the medium priority recommendation to be partially implemented and is ongoing.	**Follow up to be undertaken in March 2019.**	
Procurement	30th August 17	Finance/Legal	Moderate	This audit report made 5 medium priority recommendations relating to the strategy, training, procuring of agency staff, frameworks and resilience of e-procurement system.	**Follow up to be undertaken in March 2019.**		
Homelessness	6th November 2017	Housing	Significant	One medium priority recommendation was made relating to data protection and access to the Arbitras system.	The follow up in June 2018 found that the one medium priority recommendation is in progress.	A follow up in Jan 19 found that the one remaining medium priority recommendation was awaiting procurement of a new system which is a council wide project. This has been recorded as a risk with the IT Housing Project Board. Assurance has been given to the Council that under GDPR as they are procuring a new system they are covered at this point in time. **A follow up will be undertaken in 3 months time to ensure that this is being actioned.**	

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Audit	Date Final Audit Report Issued	Service Area	Assurance	Number of High, Medium and Low priority Recommendations	Results of follow Up 1st	Results of follow Up 2nd	Results of follow Up 3rd & 4th
Cash Collection	14th November 2017	Cash Collection	Moderate	The report found four recommendations; 1 high and 3 medium relating to the suspense account, refund checks, over and under investigations and administrative errors.	The follow up in May 2018 found that the three medium recommendations had been implemented and the one high recommendation in relation to the suspense account was in progress.	**Follow up to be undertaken in March 2019**	
Customer Services	14th November 2017	Customer Services	Moderate	The report found 6 recommendations; 5 medium and 1 low relating to minutes of meetings, phone recordings, housing options frontline, complaints system, website, self service computer.	The follow up in May 18 found that out of the 5 medium priority recommendations 4 had been implemented and the 1 in relation to Housing options is in progress.	A follow up in Jan 19 found that the one recommendation in relation to induction training has now been implemented. **No further follow ups are required**.	
Disabled Facility Grants	28th September 2017	Community Services	Moderate	The report found 1 high priority and 2 medium priority recommendations in relation to Records retention and security, Registration of Land Charges and Private Sector Home Repairs Assistance policy.	The follow up in February 2018 found that the three recommendations are in progress. The amount of work required to fully implement two of the recommendations means that this work although progressing is taking time in order to get it correct. The other recommendation needs to be placed before Members before it is fully implemented. **Follow up planned 28th January 2019.**		
St David's House	Housing 4th October 2017		Moderate	The report found 1 high and 5 medium priority recommendations in relation to Care Cost Returns, Handbooks, Hospitality Reporting, Procurement Card, Training, and Induction.	The follow up in March 2018 found that 1 High and 4 medium priority recommendations had been implemented. 1 medium priority in relation to induction was in progress. A further follow up to be scheduled.	Follow up in January 2019 confirmed that all Certification requirements had been satisfied thus all recommendations have been implemented. **No further follow up required. It should be noted that a request from the Children and Families Service Manager has been**	

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Audit	Date Final Audit Report Issued	Service Area	Assurance	Number of High, Medium and Low priority Recommendations	Results of follow Up 1st	Results of follow Up 2nd	Results of follow Up 3rd & 4th
						made for further audit work to be completed in her area.	
Environmental Waste	27th November 2017	Environmental Services	Moderate	The report found 1 high and 4 medium priority recommendations in relation to Bulky Waste Receipt Books, Business Waste Charges, Fees and Charges, Bulky Waste quotes and Garden Waste Invoices.	Follow up January 2019 found the 4 medium priority recommendations were satisfied and the high priority recommendation was in progress pending further transformation of the Business Support Team re. reconciliation and controlled stationery. **To be followed up in April 2019.**		
Records Management	5th January 2018	Corporate	Limited	Reported 5 high and 1 medium priority recommendations; Implementation of the information security policy, inventory of IT equipment, retention and disposal schedule, confidential waste collection, storage of documents on the Orb, and GC Sx email accounts	**Being followed up as part of the 2018/19 GDPR audit.**		
Debtors	4th June 2018	Finance	Significant	Reported 1 medium priority recommendation; Manual Processes outside the system	**To be followed up as part of the 2018/19 audit.** (January2019)		
Benefits	30th July 2018	Finance	Significant	Reported 3 medium and 2 low priority recommendations; Overpayment, Write-Offs, Performance Information, Overpayment Classification and User Access Reviews	**Tobe followed up as part of the 2018/19 benefit audit.** (January 2019)		
end							

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APPENDIX 4

Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively. No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.
Significant Assurance	There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk. Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
Moderate Assurance	The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet it's objectives. Assurance can only be given over the effectiveness of controls within some areas of the system. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
Limited Assurance	Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
No Assurance	No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.

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Priority	Definition
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.
Medium	Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.
Low	Control weakness that has a low impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation is desirable as it will improve overall control within the system.

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
Audit: Welfare Support					
Assurance: Moderate					
1	Medium	**Transparency of the Welfare Budgets** The expenditure measure on the Civica system which staff can see to advise them as to how much has been spent against the budget is not working and shows an incorrect DHP budget, therefore provides a misleading position. Staff are not aware of the budgets for the various welfare benefits. The budgets are monitored at least monthly by the Assistant Financial Support Services Manager (Welfare). Communication would be sent to staff if there was an issue with the budgets not being spent or a risk of over spending. Budget information needs updating on the system to include Local Authority amount.	A lack of transparency of the budgets could potentially lead to funds running out before the financial year or a surplus of funds. This, in turn, could lead to criticism that the Council is not doing all it can to assist members of the public in need or deliver on its strategic promises.	Review the Civica system to ensure the information reflects the correct figures and current percentage spent. Ensure the Financial Independence Team (FIT) are kept updated on the expenditure against the budgets.	**Responsible Manager:** Assistant Financial Support Services Manager (Welfare) **Actions:** Will look into systems to correct figures and report issues were necessary to service provider for fixing. Report regular expenditure to teams short term via meetings Adapt measures to reflect useful data (As part of bigger changes with point 3) this will be looked at by Financial Services Manager **Implementation date:** 31st March 2019
2	Medium	**Accuracy of recorded expenditure and reporting** The expenditure and number of applications shown on the Civica reports do not match those on the performance measures on the dashboard spreadsheet. There are no procedures held within the team to follow when preparing the figures for consistency and to share knowledge in team when the Assistant Financial Support Services Manager (Welfare) is not available. The reports obtained from the Civica	Risk of poor managerial decision making and reputational damage if performance is not transparent and correctly and fully reported.	Establish accurate and reliable reporting on the dashboard. Produce procedures that would provide resilience and allow other staff to produce the performance measures ensuring consistency and accuracy in the information being reported. Review the performance measures and ensure the measures are fit for purpose and add value. Review the manual processing of the performance measures and investigate if further automation is possible to reduce the amount of	**Responsible Manager:** Assistant Financial Support Services Manager (Welfare) **Actions:** Adapt measures currently collected to reflect useful data, Also look at data collected from the system without manipulation (in order to involve automation) Additional reports are produced quarterly for the Head of Customer and Financial Support. Also for members committees which contained more detailed information regarding how the service is performing.

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		system for Discretionary Hardship Payment and Council Tax hardship do not provide clear information for reporting. The process for reporting the data has to be carried out manually and is time consuming. The notes on the performance measures on the Orb have not been updated since December 2017 therefore members and management will not have a full understanding of impact and trends to know if the service is performing satisfactorily.		manual work thus streamlining the process.	These reports were details of expenditure against budgets Reasons for the difference in expenditure to reporting is due to the time when claim is processed which could mean a claim is back dated and would be added/recovered at a later date. Procedure to produce report for Hardship in same format as Discretionary Hardship Payment. Discretionary Hardship Payment report has now been resolved and information can easily be obtained. Notes on measures to be updated where there has been a change trend/performance **Implementation date:** 31st March 2019
3	Medium	**Current expenditure of the welfare benefits** The amount of applications as shown on the Orb for Discretionary Housing Payment has decreased this financial year compared to last year. There was no evidence that refusals of claims for Discretionary Housing Payment or Council Tax Hardship fund are being monitored.	Un-spent Discretionary Housing Payment will need to be returned and the amount of the award for the following year will be reduced, potentially leading to some customers in hardship not being able to claim this benefit in the future once the budget is spent.	Identify the reason for the reduction in applications for the Discretionary Housing Payment award and where the current referrals are coming from. Keep the Financial Independence Team along with other key personnel within the homelessness service updated on the expenditure against budget on a monthly basis. Provide training to front line staff so that they advise customers to claim and discuss any cases where Discretionary Housing Payment has been refused. Implement a control to ensure the discretionary hardship payment funds are used appropriately and that the budget is utilised fully to assist in delivering the Corporate priorities.	**Responsible Manager:** Assistant Financial Support Services Manager (Welfare) **Actions:** Working with Housing Options to help with Discretionary Housing Payment take up following changes to Homeless scheme. This has been identified that Housing had been using their own money instead of Discretionary Housing Payment to help with Deposits on private rents. Housing are contacting their partner to ensure this awareness is shared. Financial Independence Team Officers have this year undertaken talks in community to show what is available. Training being undertaken with the Financial Support Advisors on Discretionary Housing Payment

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
					completion
					General Staff Training upcoming.
					Set up monthly meetings with Housing to discuss Discretionary Housing Payment expenditure against budget and agree actions.
					Implementation date:
					30th April 2019
4	Medium	**Record Keeping** The sample check identified a number of cases where it was not clear why the customer was awarded the welfare benefit. It was unclear from the file notes the amount of the award made for Discretionary Housing Payment and Council Tax Hardship cases as the payments shown on the Civica report did not reconcile as most included other payments. There is no control in place to monitor the awards for consistency and transparency.	Risk of reputational damage if challenged. Inadequate record keeping could lead to inappropriate or inconsistent award.	Establish clear guidance as to what needs to be included in file note when making a decision on the award and the decision on the amount of the award and where this information is to be recorded on Civica. Establish a quality review process to sample monitor the awards to ensure they are awarded appropriately, transparently and that information is found in a timely manner.	**Responsible Manager:** Assistant Financial Support Services Manager. (Systems). **Actions:** Set staff clear guidelines to follow and will then monitor through Quality Checking officers. **Implementation date:** 28 February 2019
				end	