

Date: 15th April 2021

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 David Thain
Portfolio Holder Consulted	Yes
Relevant Head of Service	Chris Forrester, Financial and Customer Services
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 monitoring report of internal audit work for 2020/21.

2. RECOMMENDATION

2.1 **The Committee is asked to note the report.**

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 Regulation 6 of the Accounts and Audit Regulations 2018 to “maintain in accordance with proper practices an adequate and effective system of internal audit of its accounting records and of its system of internal control”.

Service / Operational Implications

3.3 The involvement of Member’s in progress monitoring is considered 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 2020 to 28th February 2021 against the performance indicators agreed for the service and further information on other aspects of the service delivery.

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Summary Dashboard 2020/21:

Total reviews planned for 2020/21	16 (minimum originally)
Reviews finalised to date for 2020/21:	9 (incl. St David's phase 1 & DFG's)
Assurance of 'moderate' or below:	4
Reviews awaiting final sign off:	5
Reviews ongoing:	2
Reviews to commence:	0
Number of 'High' Priority recommendations reported:	1
Satisfied 'High' priority recommendations to date:	0
Productivity:	70% (Q3 average against targeted 74%)
Overall plan delivery to date:	46% (against target >90%)

Since the last sitting of the Committee three reports have been finalised and are reported in Appendix 3.

Follow Up reports that have been finalised since the last Committee sitting are reported in Appendix 4.

All 'limited' assurance reviews go before CMT for full consideration.

2020/21 AUDITS ONGOING AS AT 28TH FEBRUARY 2021

Reviews that have been finalised since the last Committee include:

- Use of Agency and Consultants
- Health and Safety
- Benefits

Reviews progressing through clearance or draft report awaiting management sign off stage include:

- Council Tax (Draft)
- NNDR (Draft)
- Risk Management (Draft)
- Payroll (Clearance)
- Creditors (Clearance)

Reviews progressing through scoping and testing stages included:

- Main Ledger
- St David's (2nd phase)

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

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A rolling testing programme on key core financial areas continued throughout quarters 2 and 3 inclusive. The rolling testing programme results are in the process of being amalgamated and formal audit reports being issued with any findings during quarter 4.

The 2020/21 plan reflected the delayed start and certain lesser risk reviews being rolled to next year's plan. Priority continues to be given to potentially higher risk areas e.g. limited assurance audits as well as the core financial areas. As the year progressed and a new normal started to emerge the impact of restrictions of the COVID-19 lockdown on the plan was closely managed. The plan for 2020/21 has remained very flexible and the core financial areas of the business are currently being reviewed and reported on. With progress set to continue to finalise those reviews currently being worked on the Head of Internal Audit will consider the output to provide an overall opinion at year end. Committee will continue to be regularly informed of developments. The variations to the plan have been overseen by the Head of Financial and Customer Services and s151 Officer.

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 regarding 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 several 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. The outturn from the reviews will be reported in summary format as part of the regular reporting as indicated at 3.3 above.

Internal Audit are continuing to consider any new processes emerging from the extraordinary working arrangements that have been necessary to continue to provide the Redditch residents with services both now and throughout the pandemic. WIASS is starting to focus on the 2021/22 Internal Audit Plan to ensure assurance can be provided on these emerging areas.

Follow up reviews are an integral part of the audit process. There continues to be a rolling programme of review that is undertaken to ensure that there is progress with the implementation of the agreed action plans. The outcomes of the follow up reviews are reported in full so the general direction of travel and the risk exposure can be considered by Committee. An escalation process involving CMT and SMT is in place to ensure more effective use of resource regarding follow up to reduce the number of revisits necessary to confirm the recommendations have been satisfied. There are no material exceptions to report currently.

3.4 AUDIT DAYS

Appendix 1 shows the progress made towards delivering the 2020/21 Internal Audit Plan and achieving the targets set for the year. As at 28th February 2021 a total of 182 days had been delivered against an overall target of 400 days for 2020/21.

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Appendix 2 shows the performance indicators for the service. Performance and management indicators were approved by the Committee on the 27th July 2020 for 2020/21.

Appendix 3 provides copies of the reports that have been completed and final reports issued since the last sitting of Committee.

Appendix 4 provides the Committee with 'Follow Up' reports that have been undertaken to monitor audit recommendation implementation progress by management.

Appendix 5 provides an overview of the Quality Assurance Improvement Plan.

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 coordination of uploads.
- Investigations

National Fraud Initiative

- 3.6 NFI data set uploads have been ongoing from the beginning of October for Redditch Borough Council regarding the 2020/21 NFI national exercise. The first phase of data set uploading continued until the end of December 2020. Reasonable progress had been made regarding the data set uploads with the majority completed before the deadline. As at the 31st December 2020 there remained outstanding data set uploads for the Creditors history and standing. For late uploads there was the potential for the NFI to apply a penalty fee. It has since been confirmed that due to the circumstances that all Authorities have faced over the last 12 months it would be inappropriate for the NFI to levy fines on this occasion. WIASS will continue to provide advice and assistance regarding the process.

Monitoring

- 3.7 Due to changing circumstances and the impact of the COVID-19 pandemic a variation in the plan was necessary. This was agreed on a risk priority basis with the s151 Officer

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as the year progressed. Discussions also took place at the December sitting of the Client Officer Group. With any adjustment to the plan it was imperative that reasonable audit coverage is achieved. The delivery of the 2020/21 plan and the revisions required have been closely monitored during the plan delivery to maximise forecasted requirements of resource – v – actual delivery. The Head of Internal Audit Shared Service remained confident his team would provide the required coverage for the year over the authority's core financial systems, as well as over other systems which have been deemed to be 'high' risk which has been achieved.

Quality Assurance Improvement Plan

- 3.8 WIASS delivers the audit programme in conformance with the International Standards for the Professional Practice of Internal Auditing (ISPPA) as published by the Institute of Internal Auditors. A self-assessment took place in August 2020 to identify potential areas for improvement and a programme of improvement was agreed before the Client Officer Group in September 2020. Action to the end of Q3 is reported for information at Appendix 5.

Customer / Equalities and Diversity Implications

- 3.9 There are no implications arising out of this report.
- 3.10 The Worcestershire Internal Audit Shared Service (WIASS) is committed to providing an audit function which conforms to the Public Sector Internal Audit Standards (as amended). WIASS 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.
- 3.11 WIASS confirms it acts independently in its role and provision of internal audit.

4. RISK MANAGEMENT

- 4.1 The main risks associated with the details included in this report are:
- Failure to complete the planned programme of audit work within the financial year; and,
 - The continuous provision of an internal audit service is not maintained.

5. APPENDICES

Appendix 1 ~ Internal Audit Plan delivery 2020/21
Appendix 2 ~ Performance indicators 2020/21
Appendix 3 ~ Finalised audit reports including definitions.
Appendix 4 ~ 'Follow-up' reports
Appendix 5 ~ Quality Assurance Improvement Plan

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6. **BACKGROUND PAPERS**

Individual internal audit reports are held by Internal Audit.

7. **KEY**

N/a

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REDDITCH BOROUGH COUNCIL

Date: 15th April 2021

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APPENDIX 1

Delivery against Internal Audit Plan for 2020/21 1st April 2020 to 28th February 2021

Audit Area	Original 2020/21 Plan Days	Forecasted days to the 31st March 2021	Actual Days used to 28th February 2021
Core Financial Systems (see note 1)	90	90	63
Corporate Audits	78	*42	40
Other Systems Audits (see note 2)	178	*68	51
SUB TOTAL	346	200	154
Audit Management Meetings	20	20	15
Corporate Meetings / Reading	9	9	5
Annual Plans, Reports and Audit Committee Support	25	25	8
Other chargeable			
SUB TOTAL	54	54	28
TOTAL	400	254	182

Note 1

Core Financial Systems are audited predominantly in quarters 3 and 4 in order to maximise the assurance provided for Annual Governance Statement and Statement of Accounts but not interfere with year end. A rolling programme has been undertaken for Debtors and Creditors to maximise coverage and sample size. The results are reported during Q4.

Note 2

Several 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 plan.

* Where the forecasted days are less than the original planned days for the year this reflects the adjustments that have been made to the plan during the year.

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Appendix 2

PERFORMANCE INDICATORS 2020/21

The success or otherwise of the Internal Audit Shared Service will be measured against some of the following key performance indicators for 2020/21. Other key performance indicators link to overall governance requirements of Redditch Borough Council e.g. KPI 4. The position will be reported on a cumulative basis throughout the year.

	KPI	Trend/Target requirement/Direction of Travel	2020/21 Position (as at 28 th February 2021)		Frequency of Reporting
Operational					
1	No. of audits achieved during the year	Per target	Target = 16 (Minimum originally) Delivered = 14 (incl.5 @ draft/clearance)	😐	When Audit Committee convene
2	Percentage of Plan delivered	>90% of agreed annual plan	46%	😐	When Audit Committee convene
3	Service productivity	Positive direction year on year (Annual target 74%)	70% (Q3 average) (Q2 average 63%) (Q1 average 50%)	😐	When Audit Committee convene
Monitoring & Governance					
4	No. of 'high' priority recommendations	Downward (minimal)	1 (2019/20 = 12)	😊	When Audit Committee convene
5	No. of moderate or below assurances	Downward (minimal)	4 (2019/20 = 11)	😊	When Audit Committee convene
6	'Follow Up' results	Management action plan implementation date exceeded (Nil)	Nil to report	😊	When Audit Committee convene
Customer Satisfaction					
7	No. of customers who assess the service as 'excellent'	Upward (increasing)	5 issued to date 2 returns 1x excellent 1x Good	😐	When Audit Committee convene

WIASS conforms to the Public Sector Internal Audit Standards (as amended).

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APPENDIX 3

2020/21 Audit Reports.

Appendices A and B can be applied to all the reports where applicable and are reproduced here to save duplication in the reports below.

APPENDIX A

Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
Significant Assurance	<p>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.</p> <p>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.</p>
Moderate Assurance	<p>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 its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 to 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Limited Assurance	<p>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.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
No Assurance	<p>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.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

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APPENDIX B

Definition of Priority of Recommendations

Priority	Definition
H	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.
M	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.
L	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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Worcestershire Internal Audit Shared Service



Final Internal Audit Report

Critical Review – Use of Agency staff and consultants 2020-21

4th March 2021

Distribution:

- To: Head of Finance and Interim Section 151 Officer
Team Leader – Contracts and Commercial
Procurement Officer
Senior Business Support Accounting Technician
Head of Business Transformation, Organisational Development and Digital Strategy
Human Resources & Development Manager
- CC: Chief Executive
Deputy Chief Executive.

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1. Introduction

1.1 The Critical Review of the use of agency staff and consultants was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council for 2020/21 as approved by the Audit, Governance and Standards Committee on 27th July 2020. The review was a critical review to analyse, evaluate and challenge the use of agency staff and consultants as operated by Redditch Borough Council.

1.2 This review relates to all corporate priorities and objectives.

1.3 The following corporate risk register entries were relevant to this review: -

- COR 10 – Decisions made to address financial pressures and implement new projects that are not informed by robust data and evidence

The following service risk register entries were relevant to this review: -

- Fin 4 - Fail to effectively manage high value procurements resulting in breach of EU procurement rules.

1.4 This review was undertaken during the months of July, August and September 2020.

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2. Critical Review Scope

- 2.1. This review has been undertaken to evaluate, analyse and challenge:
- The use of and adherence to procurement rules bringing in consultants.
 - The use of Matrix for the hiring of agency workers and if not then the correct procurement procedures and frameworks are being used.
 - Agency workers and consultants used since the Section 24 notice was given and during the pandemic to ensure these were used as part of critical service requirements.
- 2.2. The scope covered:
- Process of bringing in agency workers and consultants.
 - Monitoring of procurement projects around the hiring of agency staff and use of consultants.
 - Service Requirements
 - Budget analysis and monitoring
- 2.3. This review did not cover:
- Other types of procurement projects
 - The Due North - Pro-actis system functionality

3. Critical Review Overview and Executive Summary

- 3.1. As this is a critical review there is no level of assurance given.
- 3.2. During the review the auditor had meetings with multiple officers involved in the services across both Redditch Borough Council and Bromsgrove District Council to gain an understanding on the processes that are undertaken when bringing in agency workers or using consultants. Also, to gain an insight into what barriers may exist to prevent services following any procedure rules or processes. **(See Section 4 below)**
- 3.3. As part of the review the auditor also had meetings with multiple services to gain an understanding on what agency staff and consultants have been used since the Section 24 notice and what controls/monitoring are in place to ensure that the Councils are only working under business critical requirements.

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3.4 It Should be noted that although there was a section 24 notice in place that due to Covid-19 the authority needed to use additional agency staff to help support the services including Environmental Services, Customer Services, Housing and Repairs and Maintenance as these service are front facing and were serving the needs of the public during this time.

3.5 The review found the following areas were working well:

- Procurement training – there has been training sessions carried out in carrying out procurement exercises.
- Service assessment of the requirement to fill the positions for both authorities prior to engaging agency staff includes: -
 - regulation requirement.
 - Risk assessment outcomes
 - how feasible it is for current staff to be able to carry out the work or if additional support is needed.
 - how feasible it is for current staff to do the work, based on current skill sets or if they require to bring in a specialist to aid the authority.
 - workflow and if it will meet the strategy for the authority and service plan.
 - On funds available to bring in additional resource.
 - Staffing resources are low and require fillers to ensure that business continuity is in place.
- Adherence to the procurement rules and process of consultants -
 - Out of the five service areas that were spoken with, only 3 out of the 5 have used consultants in the last 5years, of which all three services, environmental services, legal services and planning have existing frameworks in place where they were able to find the necessary consultants to assist.
 - Service areas were aware of the procurement rules and understood that if they required a consultant that was outside of the existing frameworks, that they would be liaising with the procurement team and would carry out a procurement exercise using the procurement rules and guidelines, however this has not yet needed to happen.

3.6 There were some areas of the system that audit have challenged Management on:

Challenge	Section 4 Challenge number
Use of Matrix	1
Compliance with legislation	2
Budgetary and actual spends on agency and consultancy workers	3

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4. Detailed Challenges

The challenges identified during the review have been set out in the table below along with the related risks and management action plan.

Ref.	Current Position	Challenge	Risk	Management Responses
1	<p>Use of Matrix</p> <p>Redditch Borough Council and Bromsgrove District Council have an exclusive contract with Matrix. This means that under the current terms of the contract, service areas should only be bringing in agency staff via agencies that fall under the Matrix umbrella.</p> <p>The correct process for hiring agency staff through MATRIX should be that, service areas speak with their service manager for approval and liaise with HR for advice on the agency staff and skillset required and then once agreed, officers should then log a job on Matrix, this is done via a portal. Service areas should only be using agencies that are under their umbrella to seek the correct candidate to fill the roll on the terms set out by the authority for the period required.</p> <p>Matrix do look at the councils spend on the website to see if we are using other agencies.</p>	<p>1.) During the review it was found that not all processes are being adhered to, so can both Redditch Borough Council and Bromsgrove District Council provide assurance that there is a robust control in place to monitor the in-take of agency staff through Matrix, as well as the in-take of agency staff from agencies outside of Matrix including the use of exemption forms?</p> <p>2.) Is enough being done to assess if Matrix is fit for purpose and fits the needs of the Council to find and bring in agency staff who are skilled and qualified in the job role advertised?</p> <p>3.) Is there value for money within this contract especially considering the additional resources used by the Services to undertake their own groundwork in the identifying, and engaging of agency staff themselves? If not then is there evidence that the council is proactively challenging</p>	<p>Reputational damage and financial loss if the council is not compliant with contract terms and conditions requirements when using Agencies outside of Matrix.</p> <p>The Council can be bound by Agency terms and conditions for a number of years and finders' fees and penalty payments can be triggered inadvertently. Need whole organisation visibility of potential employees subject to historic agency T&Cs</p> <p>Reputational damage and possible</p>	<p>HR & OD Manager Comments</p> <p>The decision to continue with Matrix was taken at a Corporate level with a commitment from services to reduce their reliance on agency staff. The contract was extended on a plus 1 to allow the flexibility to review once the use and spend of agency staff is reflective of the requirement moving forward thus enabling a review of the actual requirements and not on a like for like basis.</p> <p>HR are clear with Mangers that only Matrix can be used for agency staff</p> <p>There is a clear agreement with Matrix that if the contract is not providing the level or specialist staff required that they will source the required companies to extend the agencies available to us on Matrix. Issues need to be reported to HR to</p>

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<p>However, the Councils face several barriers to using this agreement.</p> <p>1.) Specialist skills - all tested service mentioned that Matrix do not tend to have officers with specialist skillsets on their books and therefore the authority have to find these officers themselves.</p> <p>2.) Time - All tested service areas mentioned that although Matrix are paid to bring in the agencies and do the leg work, the service areas are finding that they have to do the leg work to find the correct agency staff and are also having to upload data on to the Matrix portal themselves.</p> <p>3.) Qualification / skillset - 3 out of the 6 tested services mentioned that when using matrix, candidates could be individuals who do not have the correct skillset stated in the requirements.</p> <p>4.) Agencies - 2 out of the 6 services reviewed mentioned that Matrix will not contact agencies outside of their umbrella and it is the authority that has to ask other agencies/candidates to sign up through Matrix.</p> <p>5.) Not engaging - 1 out of the 6 services mentioned that Matrix is not engaging enough with the service throughout the process.</p> <p>6.) Communication - It was learnt during the review that service areas are not reporting issues to HR about</p>	<p>matrix on its provision under the contract.</p> <p>4.) Have the Council considered the benefit of providing feedback surveys to staff on the use of Matrix to help the authority form a better working relationship with Matrix for future agency work hire and also to aid the authority with future contract specifications for the use of agency workers?</p> <p>5.) Has the authority looked at other avenues to support service areas with bringing in specialists especially when the Matrix contract ends?</p> <p>6.) As service areas need to bring in specialists from outside of Matrix, are both authorities able to provide assurance that there is the correct level of support in place to support services to go to other agencies if it provides value to the authority in enabling it to reach its goals?</p> <p>7.) As discussions with several service areas has raised concerns around Matrix not having specialists on their books, is the authority able to provide assurance that Matrix can find and provide specialists to aid the services deliver their service strategy?</p>	<p>compensation claims if the agency workers and consultants are not qualified to undertake the role they are employed for.</p>	<p>ensure this can be picked up with our account managers.</p> <p>Procurement Responses</p> <p>The Matrix contract needs to be managed to ensure they are fulfilling the requirements. Officers need to speak to Matrix if they are not getting the correct candidates through so they have the opportunity to resolve this, HR as contract managers should be involved also.</p> <p>There are other compliant contracts with other neutral vendors similar to Matrix available.</p> <p>Some agencies will not sign up to Matrix as they do not want to lose the large margins they achieve by signing up direct with the council. Matrix protects the council from this.</p> <p>Matrix provides candidates but it is ultimately for service areas to assess skills and qualifications before offering a placement.</p> <p>No whole organisation oversight of staff who have worked on temporary contracts outside of Matrix and may therefore trigger fees if re-employed.</p>
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	issues with Matrix which means that the barriers are not be resolved.			
2	<p>Compliance with Legislation</p> <p>Adherence to the procurement rules and process of agency staff</p> <p>As part of the review a sample testing was carried out on various service areas to ensure that any agency staff being brought in for use falls in line and adheres to the procurement process of the terms and conditions of the contract set up with MATRIX.</p> <p>Although all services are set up on MATRIX there have been occasions where agency staff were brought in via other agencies directly and not through MATRIX. This occurred mainly where a specialist was required that could not be found via MATRIX. In these cases the service found that they had to do the leg work. Also if they happened to use another means to the company MATRIX, an exemption was not always signed or put in place and that legal and procurement were unaware until an issue presented itself.</p> <p>It is acknowledged that over the last 5 years things have improved across the authority as now if the authority requires a specialist, they would ask the agency to communicate with Matrix directly. However there have</p>	<p>1.) Following discussions with service areas there were instances learnt where services over the last 5 years have not been adhering to the procurement process. Therefore, can the authority provide assurance that there is a sound control in place to investigate weaknesses in the system?</p> <p>2.) Are both authorities able to provide assurance that if service areas are not following the correct procedure rules for using agency staff and consultants that there are sanctions set up and in place to mitigate the risks to the authority?</p> <p>3.) Is the Council undertaking enough monitoring of the length of service of agency workers to ensure that they do not breach Council and government (HMRC) rules.</p> <p>Challenges around Section 24 notice</p> <p>4.) Since the section 24 notice was given, there was an employment freeze unless it is business critical, is the authority able to give assurance that it is confident that all services would have</p>	<p>Reputational damage and financial loss if the council is not compliant with procurement and legislative requirements when using Agency workers and consultants.</p>	<p>HR & OD Comments</p> <p>HR are clear that we will not support Managers accessing agencies outside of Matrix</p> <p>HR have no knowledge if Managers go to other agencies, this block needs to be in place and service and HOS level to ensure order / invoices are not approved.</p> <p>Procurement Comments</p> <p>Any staff used outside of Matrix is a breach of the contract procedure rules and a breach of the Matrix contract.</p> <p>No process for legal review of agency terms and conditions outside of Matrix</p> <p>All relevant staff should have attended Procurement Training in the past year and should be aware of the Procurement Rules. Future procurement training should directly address the issue of temporary staff.</p>

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<p>been instances where staff were brought in outside of Matrix in the last year.</p> <p>Currently there are several members of staff who work for the council as an agency worker, however in line with Government legislation if a temp is not provided a contract at the end of their existing contract of 1 or 2 years, then the authority needs to show that there is a fair reason for not renewing the contract. If staff have worked for more than 4 years then they should automatically become a permanent employee.</p> <p>The review found that contracts have been rolled forwards consistently and contracts have not been offered to make staff full time employees.</p> <p>Procurement process for use of agency staff</p> <p>Currently both Redditch Borough Council and Bromsgrove District Council are under an exclusive contract with the company MATRIX who are responsible for providing the authority all agency staff. Under the current procurement rules and as part of the terms and conditions of the existing contract service areas should follow the procurement process of the contract with MATRIX and should not</p>	<p>a full understanding of what business critical entails especially in the current times with COVID-19.</p>		
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	<p>be signing any new agency staff via anyone other than MATRIX.</p> <p>If another agency signed up to Matrix and then was used by the authority, then it would be deemed as appropriate as the authority would still be using Matrix. Under the current procured contract, exemptions should not be given in any circumstance and all other 3rd party agencies must be set up via Matrix before being used. This would mean that the 3rd party agency is required to have a contract set up with Matrix directly and not the authority.</p>			
<p>3</p>	<p>Budgetary and actual spends on agency and consultancy workers</p> <p>Monitoring the use of consultants</p> <p>As part of the review discussions were held with several service areas to understand how they would monitor the in-take and use of consultants and monitor the budget spent.</p> <p>During the review conversations were held with procurement and six service areas including Legal, Planning, Customer services, Environmental Services, Repairs and Maintenance and Housing.</p> <p>The review found that: -</p>	<p>Challenges</p> <p>1.) If there is no consistency in the recording of actual expenditure on agency workers and consultants how is the Council ensuring that it is being fully transparent with its expenditure for these cost areas? Would it not be better to have a cost code for these areas even if there is no budget allocation so that there could be full monitoring and transparency especially with the current S24 and the need to reduce the costs of the council now and in the coming years. As there have been limitations within the current financial system is this</p>	<p>Reputational damage and financial loss with savings under S24 not being achieved if the council is unable to effectively monitor the costs of using agency workers and consultants.</p>	<p>Finance Comments: -</p> <p>The finance team will encourage with budget holders on monthly and quarterly budget monitoring that the dedicated account code for agency workers is monitored and reviewed along with the relevant budget manager. It is also expected when the new ERP finance system is implemented budget holders will be able to see live expenditure and therefore able to monitor more efficiently any mis coded and/or expected agency expenditure immediately rather than relying on current spreadsheets sent monthly.</p>

REDDITCH BOROUGH COUNCIL

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<p>1.) 4 out of the 6 tested service areas are using consultants. 2.) All services which are using consultants or specialists are currently part of existing frameworks. 3 All call offs from frameworks and contracts must be registered on the proactis (Due north) system. There are also two copies of the contract. One is held by procurement for monitoring and the other is held by the service area. 4.) 2 out of the 4 service areas which use consultants have a budget in place to forecast how much will be spent for consultant usage. 5.) The remaining 2 service areas (Planning and Legal) have a budget designated for consultants, but do not have a fixed yearly budget as they may require specialists on an ad-hoc basis. To reduce the risk, they have regular discussions with the designated accountant for the service area.</p> <p>Monitoring of in-take of agency staff As part of the review discussions were held around how in general the council and service areas within the council are monitoring the in-take of agency staff and how the contracts of agency workers are monitored to ensure that the council is compliant.</p> <p>It was learnt that corporately: -</p>	<p>something that is being considered and implemented for the new financial system?</p> <p>2.) How is the Council able to fully monitor its reliance on the provision of agency workers and the use of consultants in order to review this expenditure with the aim to reduce future costs.</p> <p>3.) Can the authority provide assurance that if they are using an incorrect cost code that there is a clear audit trail in place in case of challenge?</p> <p>4.) As consultants and agency staff are paid a higher rate to work in comparison to full time staff, is the authority able to provide assurance under the Section 24 notice, that agency staff and consultants are only brought in as an absolute last resort when other avenues have been explored?</p> <p>5.) With certain service areas requiring specialists to be able to do the job role this has caused some issues with employing permanent employees into the role. Is the council confident that it has explored all avenues e.g. market supplements, benefits packages etc while still complying with the councils current pay model and terms and conditions of employment, in order to address this and ensure that the</p>		<p>Procurement comments: -</p> <p>There is a cost code for agency staff, but query whether it is used consistently or appropriately?</p>
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<p>1.) Business cases are taken forward as an agenda item for in-takes of agency staff in front of CMT and agreed or agreed in committee if there is a bigger purpose to bring in a higher volume of agency workers.</p> <p>2.) If agency staff are hired through MATRIX then HR would be able to monitor the in-take of staff through agencies that come under MATRIX umbrella.</p> <p>3.) If service areas bring in agency staff from places other than MATRIX then there is more risk associated as the HR team are not able to monitor the contract and often it is too late by the time procurement are aware to prevent any legal/financial implications to the authority.</p> <p>During the review audit carried out discussions with 6 different service areas including Legal, Planning, Customer services, Housing, Repairs and Maintenance and Environmental services. From the review it was found that out of 6 tested services: -</p> <p>1.) 5 out of 6 service areas have used agency staff in the last 5 years.</p> <p>2.) Out of those 5 services, all 5 would hold conversations with HR to gain advice and make them aware of any new agency recruits signed through MATRIX.</p> <p>3.) 3 out of the 5 services tend to talk to procurement about using agency staff and gain advice.</p>	<p>Council is using the most cost effective method of providing a service to the Public.</p> <p>6.) During the review it was found that the controls for bringing in agency staff should be that the head of service signs it off and then it goes to CMT for approval. However, as it was learnt during the review that some services have gone to agencies outside of Matrix, can the authority provide the assurance that CMT are aware of services going to other agencies outside of Matrix?</p>		
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AUDIT, GOVERNANCE & STANDARDS COMMITTEE

<p>4.) All of the service areas would look at the service requirements and present a business case to their head of service, where they would then sit with head of finance to see if there can be a budget in place to bring in an agency member.</p> <p>5.) 4 out of the 5 services that use agency staff have a dedicated cost codes for using agency staff, whilst the remaining service uses staff salary cost code, which means that there is a gap in the audit trail of tracking financial analysis.</p> <p>6.) It was admitted that some agency staff have been working for the council for more than 12 months (12 weeks without a finder's fee) and not offered a full-time contract, so there is a weakness in the monitoring of staff from a service perspective. As well as this there is risk that the authority is breaching IR35 and is at risk of repaying the tax savings that the authority made.</p> <p>7.) All service stated that if they were to take up new consultants they would liaise and sit with procurement to set up a new consultant through procurement rules. Each service also stated that they have received training on how to conduct appropriate procurement projects.</p> <p>Section 24 notice – intake of consultants and agency workers</p>			
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<p>Since the Section 24 notice was given, there has been an in-take of agency staff and consultants to help support the services within the authority to carry out day-to-day duties and give professional advice.</p> <p>Currently Agency staff and consultants that are brought in have to be both signed off by the head of service and also agreed at CMT prior to being used.</p> <p>Budget monitoring is down to the individual service areas to monitor and all services have been given their own unique cost code for agency staff and consultants to be put on.</p> <p>However, not all service areas are using the correct budget code when using agency staff and are posting agency staff costs to the same cost codes as full-time staff, which means there is no clear audit trail. (clear to budget case)</p> <p>During the review the authorities were going through a difficult time with the COVID-19 pandemic and front-line services have needed to bring in agency staff to support those services deemed as business critical.</p>			
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AUDIT, GOVERNANCE & STANDARDS COMMITTEE

5. Overall Conclusion

The Critical review looked at the process of bringing in agency workers and consultants and monitoring of procurement projects at both Redditch Borough Council and Bromsgrove District Council. The review also looked at the Matrix contract and the barriers that are preventing service areas from hiring agency staff through Matrix.

Although it can be noted that in the last 5 years since the last internal audit report was carried out there have been improvements to the procurement process in using agency staff and consultants and service areas are aware of the correct processes that needs to be undertaken after procurement training was carried out to help services understand the correct procedures that they should be adhering to.

However the review has identified some risks still remain for example when a specialist is required Matrix has not always been able to provide a satisfactory candidate therefore service areas have had to go to other agencies to find the required agency worker with the specialist skillsets. and that Procurement have not always been aware of this unless an issue presented itself. Therefore, challenges have been made on how fit for purpose and value for money the Matrix contract is and going forward if this is the best solution for the Council's when hiring Agency Workers.

6. Independence and Ethics:

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms with the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented to meet the IIA Ethical Standards.
- Prior to and at the time of the review no non-audit or audit related services have been undertaken for the Council within this area.

REDDITCH BOROUGH COUNCIL

Date: 15th April 2021

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Worcestershire Internal Audit Shared Service



Bromsgrove
District Council
www.bromsgrove.gov.uk

Final Internal Audit Report

Health and Safety Training Records 2020/21

15th March 2021

Distribution:

To: Senior Health and Safety Advisor
Human Resources and Development Manager
Head of Transformation and Organisational Development

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

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1. Introduction

The audit of Health and Safety Training Records was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council for 2020/21 as approved by the Audit, Governance and Standards Committee on 27th July 2020 and for Bromsgrove District Council as approved by the Audit, Standards and Governance Committee on 5th March 2020. The audit was a risk based systems audit of Health and Safety Training Records as operated by Redditch Borough Council and Bromsgrove District Council.

- 1.1. This area of review is fundamental to all areas within the Corporate priorities as corporate health and safety and well-being is a statutory requirement.
- 1.2. The following Corporate risks were relevant to this review:
 - Non-compliance with Health and Safety Legislation

The following Service Risks were relevant to this review:

- Failure to be pro-active on Health and Safety Matters
- Failure to adequately manage health & safety
- Failure to ensure the health & safety of the Public / Staff and visitors using services

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1.3. This review was undertaken during the months of October 2020 – January 2021.

2. Audit Scope and objective

2.1. This review has been undertaken to provide assurance that the policy and process surrounding health and safety, specifically health and safety training, including identification of required training, deployment of training for both new and existing employees and the maintenance of training records. In addition an assessment of the impact of Covid-19 on the recommendations that remain outstanding from the 2018-19 Health and Safety report along with the remaining risks.

2.2. The scope covered:

- Health and safety training policies and adherence thereto
- Identification and monitoring of training (including where staff have been redeployed)
- Deployment of training
- Maintenance of records.
- Remaining recommendations from the 2018-19 Health and Safety report.

2.3. This reviewed covered policies and procedures in place at the time of the audit.

2.4. This review did not cover:

- Risk assessment and risk management in relation to Health and Safety.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

3. Audit Opinion and Executive Summary

- 3.1. From the audit work carried out we have given an opinion of **moderate assurance** over the control environment in this area. The level of assurance has been calculated using a methodology that is applied to all Worcestershire Internal Audit Shared Service audits and has been defined in the "Definition of Audit Opinion Levels of Assurance" table in Appendix A. However, it should be noted that statements of assurance levels are based on information provided at the time of the audit.
- 3.2. We have given an opinion of **moderate assurance** in this area because 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 its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.
- 3.3. The review found the following areas of the system were working well:
- Progress on the recommendations included in the 2018/19 Health and Safety Report
 - Management Review of Health and Safety Policies
 - Budget management via Bid System
 - Progress towards defining management responsibilities for identifying training
 - Delivery of training via expected means e.g. face to face, E-learning etc.
- 3.4. The review found the following areas of the system where controls could be strengthened:

	Priority (see Appendix B)	Section 4 Recommendation number
Training Records and subsequent limitations	High	1

- 3.5. One area to also note is in regard to the collation and monitoring of information relating to temporary redeployment. The audit confirmed that there was no corporate understanding of the number of Officers redeployed at any one time during the pandemic. A lessons learned would be that the collation of this information would allow in future times of redeployment to monitor services that are the most deeply affected, if there is a continual resourcing issue, and if the staff redeployed are the most suitable for the role.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

4. Detailed Findings and Recommendations

The issues identified during the audit have been set out in the table below along with the related risks, recommendations, management responses and action plan. The issues identified have been prioritised according to their significance / severity. The definitions for high, medium and low priority are set out in the "Definition of Priority of Recommendations" table in Appendix B.

Ref.	Priority	Finding	Risk	Recommendation	Management Response
New matters arising from 2020/21 audit testing					
1	H	<p>Training Records and subsequent limitations</p> <p>The diverse nature of the information repositories used to store training records are creating inefficiencies and leading to unmitigated risk in relation to the effective, purposeful, monitoring and tracking of the Authorities training in relation to Health and Safety (and other training areas).</p> <p>Positive assurance could not be given over the timely deployment of training courses. This is due to the lack of a centrally held training records system that can provide accurate reporting on any individuals training record, the frequency of delivery of training and the percentage completion of training of applicable candidates.</p> <p>A training system does exist, but the reporting functionalities seen during the audit are limited in scope and do not provide useable reports to achieve the metrics expected as outlined above. It also provides limited confidence in the accuracy of the information contained with varying numbers of officers recorded as</p>	<p>Failure to identify and monitor training and training needs for officers throughout the authority leading to:</p> <ul style="list-style-type: none"> Failure to evidence conformance with health and safety legislation, and, Lack of efficiency when delivering training courses (e.g. grouping training possibilities) <p>potentially leading to reputational risk and possible financial loss through fines.</p>	<p>In addition to the abilities afforded following the implementation of the new system, a designated responsibility for training records should be established to allow the centralisation of training records, to allow reporting abilities to be utilised.</p> <p>Furthermore, a forum/communication line between service managers, training records teams and Health and Safety should be established to allow the updating of any training completed to be promptly recorded on the sole, centrally held training record system. This would also allow the frequency of training to be set within the system to</p>	<p>Responsible Manager:</p> <p>Human Resources Manager</p> <p>Implementation Date:</p> <p>November 2021</p> <p>Management Response:</p> <p>Following the implementation of the new system it will be a requirement that all training will be recorded on the system to include training coordinated corporately and at service levels.</p> <p>Training will be required in service areas if they are the training administrators for their specific area.</p> <p>The system will generate reminders to Managers, Employees and HR when renewal dates are approaching.</p>

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

		<p>completing what is deemed mandatory training, for example recording 18 officers only completing the Display Screen Equipment training, despite an obviously larger number of officers regularly accessing laptops and/or desktop PC's.</p> <p>Testing did also identify a number of locally held records for Environmental Services and Housing Repair and Maintenance, these again held no consistent data and could not be used to identify any individuals training records accurately with large gaps in fundamental training courses and outdated training records.</p>		<p>prompt the delivery of refresher courses.</p>	
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5. Independence and Ethics:

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms with the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented to meet the IIA Ethical Standards.
- Prior to and at the time of the audit no non-audit or audit related services have been undertaken for the Council within this area of review.

Head of Internal Audit Shared Services

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Worcestershire Internal Audit Shared Service



Bromsgrove
District Council
www.bromsgrove.gov.uk

Final Internal Audit Report

Benefits 2020/21

05/03/2020

Distribution:

To: Customer Support Manager
Head of Finance and Customer Services
Chief Executive

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

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1. Introduction

The audit of the Benefits system was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council for 2020/21 approved by the Audit, Governance and Standards Committee on 27th July 2020 and for Bromsgrove District Council as approved by the Audit, Standards and Governance Committee on 5th March 2020. The audit was a risk based systems audit of the Benefits system as operated by Redditch Borough Council and Bromsgrove District Council.

1.1. This review relates to the strategic purposes of:

- BDC Plan 2019-23: Strategic Purpose - Work and Financial Independence. Priorities - Financial Stability.
- RBC: Plan 2020-24: Strategic Purposes - Aspiration, Work & Financial independence

1.2. The following Service risks were relevant to this review:

- BEN 1 Fail to adequately resource the service to meet the demand.
- BEN 3 Impact of Welfare Reform Act
- BEN 4 Impact of Introduction of Local Council Tax Scheme
- BEN 6 Impact of ELF Scheme

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- BEN 7 Benefits Subsidy
- BEN 9 Failure to meet audit requirements
- BEN 10 Risk Based Verification
- BEN 11 Failure of Corporate Fraud and Compliance Team
- REV 6 Fail to make a timely decision (political direction) to manage changes to the Council Tax Support Scheme
- REV 9 Impact of introduction of Local Council Tax Scheme

1.3. This review was undertaken during the month(s) of November and December 2020.

2. Audit Scope and objective

2.1. This review has been undertaken to provide assurance on the procedures, policies and performance management in relation to the Benefits system with focus on the impact of the Covid-19 Pandemic and the subsequent shift to agile working and the digital by default approach, Test and trace payments and the Housing Benefit Award Accuracy Initiative. The progress on the development of the new Council Tax Reduction Scheme in preparation for April 2021 was also reviewed.

2.2. The scope covered:

- A review of the updated position in relation to the 2019/20 audit recommendations.
- Compliance with internal processes and external legislation to allow the prompt and accurate processing of new claims and changes of circumstance.
- The process of recovery, including the classification of overpayments and its effect on subsidy.
- Progress on new Council Tax Reduction Scheme in preparation for April 2021.
- Test and Trace Payments
- Housing Benefit Award Accuracy Initiative.
- Impact of Covid-19, agile working and digital by default approach.

2.3. This review covered the period from April 2020 to the date of the audit.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

3. Audit Opinion and Executive Summary

- 3.1. From the audit work carried out we have given an opinion of **significant assurance** over the control environment in this area. The level of assurance has been calculated using a methodology that is applied to all Worcestershire Internal Audit Shared Service audits and has been defined in the "Definition of Audit Opinion Levels of Assurance" table in Appendix A. However, it should be noted that statements of assurance levels are based on information provided at the time of the audit.
- 3.2. We have given an opinion of **significant assurance** in this area because 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.
- 3.3. The review found the following areas of the system were working well:
- Compliance with external and internal legislation for prompt and accurate processing of new claims and change of circumstances
 - Monitoring of subsidy
 - Progress on the new Council Tax Reduction Scheme for 2021/22
 - Test and Trace payments
 - Progress on the Housing Benefit Accuracy Award Initiative
 - Adaption to Covid-19 and agile working.
- 3.4. The review found the following areas of the system where controls could be strengthened:

	Priority (see Appendix B)	Section 4 Recommendation number
Reconciliations	Medium	1

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

4. Detailed Findings and Recommendations

The issues identified during the audit have been set out in the table below along with the related risks, recommendations, management responses and action plan. The issues identified have been prioritised according to their significance / severity. The definitions for high, medium and low priority are set out in the “Definition of Priority of Recommendations” table in Appendix B.

Ref.	Priority	Finding	Risk	Recommendation	Management Response:
Issues brought forward from previous audit					
1	M	<p>Reconciliations</p> <p>Ongoing pressures on the Finance team due to the Covid-19 pandemic has meant the finding in the 2019/20 Benefits report has not been adequately addressed. It should be noted progress has been made on ensuring a check is performed that confirms the ledger figures are accurate with all weeks recorded.</p> <p>However, the reconciliation between the BACS documents and the Benefits system in the original finding was still not being undertaken. Discussions have been held and the method of how this reconciliation can be performed has now been identified with an aim to implement by January 2021.</p>	<p>There is the potential for errors, omissions and fraud to go undetected.</p>	<p>Reconciliations are performed for each benefit payment run, reconciling the output report to the BACS payment file to identify any discrepancies.</p>	<p>Management Response: As per the audit findings, the impact of covid, particularly in this area, has had a major impact on the teams ability to implement the recommendation. As the situation is “stabilising” now with the workloads and demands these will be put in place and undertaken.</p> <p>Implementation Date: 30/04/2021</p> <p>Responsible Manager: Customer Support Manager in conjunction with Finance</p>
New matters arising					
No matters to raise from the work undertaken in 2020/21					

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

5. Independence and Ethics:

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms to the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented to meet the IIA Ethical Standards.
- Prior to and at the time of the audit no non-audit or audit related services have been undertaken for the Council within this area of review.

Head of Internal Audit Shared Services

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

APPENDIX 4

FOLLOW-UP REPORTS:

Since the last Committee sitting follow ups have been taking place as part of the core financial reviews undertaken with the results being reported as part of the outcomes.

REDDITCH BOROUGH COUNCIL

Date: 15th April 2021

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

APPENDIX 5

Quality Assurance Improvement Plan.

Action Number	Area for Action and Standards Reference	Outcome Required	Action	Lead person	Target Date for completion	Date of Completion	Position as at end of Q3
1	1000	Updated Charter and Partner approval.	To review and update as appropriate, and present to COG and Partner Committees for approval.	Head of Internal Audit & Team Leader	Sep-21 (Annual Reports)	To commence	December 2020: To be prepared for the July/Sept 2021 Cttee cycle.
2	1210.A1 - Training Requirements	Professional qualifications to be obtained.	Auditors to enhance their skills and qualifications through professional study e.g. IIA	Auditors	2023/24	Ongoing	December 2020: An Auditor is seeking Membership to IIA.
3	2420 - Timely Completion of Review Stages	Improvement in issuing the 'Draft Report' to the agreed date as set out in the Brief. To make improvements in the monitoring of the management response after the issue of a Draft Report.	Monitor the issue of Draft Reports and the receipt of management response during the financial year taking appropriate and timely action where the target dates are stressed.	Auditors	Mar-21	Ongoing	December 2020: Being monitored
4	2500.A1 - Follow Up	More efficient and timely follow up in regards to reported management action plans.	To review and enhance the follow up process, and monitor progress to reduce potential slippage.	Audit Team Leader	Mar-21	Ongoing	December 2020: Being monitored and discussed as 1:2:1s
5	2010.A1 - Annual Risk Assessments	More effective implementation of Annual Risk Assessments into the annual planning and use within individual audits.	To review the current process of using the annual risk assessments and how inclusion into annual planning and audit planning can be improved.	Head of Internal Audit / Audit Team Leader	Nov-20	Complete 30 th November 2020	All office risk assessments have been reviewed. Risk assessments have been drafted for COVID associated office risks when visiting Partner offices. Home risk assessments have been completed.

REDDITCH BOROUGH COUNCIL

Date: 15th April 2021

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

							Actions identified have been completed.
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