

Cotswold District Council

Report of Internal Audit Activity

October 2021

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

- No
- Limited
- Reasonable
- Substantial



Audit Framework Definitions

Control Assurance Definitions

No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

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

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

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

Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

	Categorisation of Recommendations
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management
Priority 3	Finding that requires attention.

Definitions of Risk

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

Audit Plan Progress

APPENDIX B

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
					2020/21 Audits in Draft / In Progress at Annual Opinion			
Key Financial Control	Payroll	Final Report	High Reasonable	1			1	See Appendix C
ICT	Systems Admin	Final Report	Medium Reasonable	2		2		Due to the sensitive nature of the audit the report is not published
Governance	Risk Management	Final Position Statement	N/A					See Appendix C
ICT	Data Recovery Capabilities	Final Report	Low Substantial	1			1	Due to the sensitive nature of the audit the report is not published

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
2021/22 Audit Plan								
Support	Business Grant Funding	Complete	N/A	-				Head of IA seconded to Council to support processing of Mandatory and Discretionary Business Grants from November onwards
Support	Business Grant Funding – Post Payment Assurance	On-Going	N/A	-				Head of IA working with Counter Fraud Manager to support post payment assurance review
Support	Environmental Services Improvement Programme	On-Going	N/A					Support to the Programme
Support	Ubico – New Shareholder	Complete	N/A					Support to Project Team
Operational	Accounts Payable	In Progress						Quarterly review of payments made
Operational	Fire Risk Assessments	Final Report	High Reasonable	1		1		See Appendix C
Support	Civica – Merge of 3 Systems	Complete						Support to Project Team
Operational	Procurement Cards	Scope Agreed						
Operational	Emergency Planning	In Progress						
Operational	Election Expenses – Treatment of VAT	In Progress						
Operational	Procurement (Contract Management and Monitoring)	Draft Report						
Governance	Governance of Programmes and Projects	In Progress						

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Publica Performance Information	In Progress						
Assurance	S106 Contributions to Tetbury Town Council (NEW)	In Progress						
Key Financial Control	Revenues and Benefits							
	<ul style="list-style-type: none"> Council Tax and National Non-Domestic Rates 	In Progress						
	<ul style="list-style-type: none"> Housing and Council Tax Benefits 	In Progress						
Key Financial Control	Core Financials							
	<ul style="list-style-type: none"> Accounts Payable 							
	<ul style="list-style-type: none"> Accounts Receivable 							
	<ul style="list-style-type: none"> Main Accounting 							
	<ul style="list-style-type: none"> Payroll 							
	<ul style="list-style-type: none"> Treasury Management and Bank Reconciliation 	Final Report	High Substantial	-				See Appendix C
Key Financial Control	Human Resources							
Key Financial Control	Other Support Service provided by Publica <ul style="list-style-type: none"> Procurement (Compliance with Strategy) 							
Grant Certification	Disabled Facilities Grants	Complete						

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Grant Certification	Restart Grants	In Progress						
Follow-Up	Follow-Ups of Recommendations made in Substantial and Reasonable Audits	On Going						
Other Audit Involvement	Working with the Counter Fraud Unit	On Going						
Other Audit Involvement	Management of the IA Function and Client Support	On Going						
Other Audit Involvement	Contingency – Provision for New Work based on emerging risks							

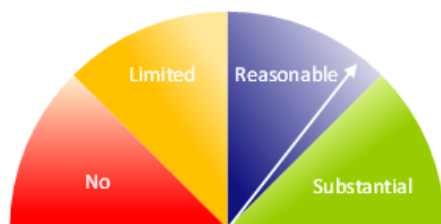
The following information provides a brief summary of each audit review finalised since the last Committee update

Payroll – Final Report – June 2021

Audit Objective

To provide assurance key controls within Payroll are operating effectively to ensure that payments are accurate, appropriately authorised and made in a timely manner, also that the risks of fraudulent payments are minimised.

Assurance Opinion



There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	1
Total	1

Risks Reviewed

Salary payments are made incorrectly or fraudulently resulting in financial loss and reputational damage.

Assessment

Low

Key Findings



Payroll processes have not changed because of home working. Basic payroll process notes were supplied for review along with the monthly payroll checklist. Review of the checklist found some items were not completed; changes will be made to the checklist going forward to ensure the correct tasks and reports are included. Process notes will also be updated to state when they were last reviewed.

One recommendation from 2018/19 has been implemented. Two previously outstanding recommendations now have compensating controls in place. One recommendation from 2019/20 is still outstanding.



Reconciliation of payroll to the general ledger for all clients is not undertaken, but year-end reconciliations of control accounts is completed, and this is operating effectively.

We received satisfactory responses to our sample testing queries to support permanent and temporary contract variations were processed in accordance with guidance.

All payroll files are reviewed and authorised by an independent manager prior to processing the payments. Monthly variance reports are produced for all client payrolls to investigate exceptions and these are reviewed by a senior officer.

Audit Scope

The areas reviewed are as follows:

- Key Controls – Reconciliation of payroll to the general ledger, production and independent review of exception reports, payroll authorisation process.
- Follow up of recommendations made in previous audits.
- Sample testing of permanent and temporary contract variations processed between April 20 – February 2021.

Discussions were held with the Publica HR Manager – Recruitment, Business Centre & Payroll.

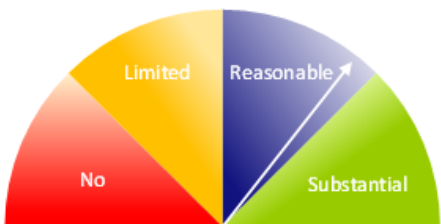
Other Relevant Information

Due to Covid-19, payroll officers are working from home unless essential they need to be in the office. Documentation required for new starters, leavers and variations to contracts is the same as before the pandemic but supplied via email. Policies on the Publica Portal contain guidance for the parts of payroll processes delegated to service areas (self-service in BWO), these have been reviewed within the last 2 years but not since Coronavirus.

Fire Risk Assessments – Final Report – September 2021

Audit Objective

To assess the arrangements and mechanisms in place to identify the risks associated with fire, and the resulting implementation of adequate and timely controls and actions to mitigate risks identified.

Assurance Opinion		Number of Agreed Actions		Risks Reviewed	Assessment
	<p>There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.</p>	Priority	Number	<p>If the arrangements in place to identify and mitigate fire risk are not adequate, this could result in fatalities and/or damage following a fire at a Council property.</p>	<p>Low</p>
		Priority 1	0		
		Priority 2	1		
		Priority 3	0		
		Total	1		

Key Findings



The Fire Risk Assessment Works Schedule supplied by Publica Property Services was incomplete and outdated.

Publica Property Services have agreed to review and update the document to ensure it is current and actions are SMART. This will ensure remedial actions can be effectively monitored and completed.



A temporary fire evacuation procedure was implemented and published on the Publica Portal in response to Covid-19. The Health and Safety Business Partner confirmed a new procedure is currently being developed for when more people return to the office.



Corinium Fire Safety Consultancy completed the most recent Fire Risk Assessment in 2019; the next assessment is due to be completed in 2022. Publica Health and Safety service area audits include a section on safety and maintenance aspects of fire prevention.



The Responsible Person, a Property Services Officer and a Health and Safety Officer meet to review the Fire Risk Assessment actions quarterly.

Audit Scope

The scope of this audit covered the Trinity Road Offices, Cirencester.

Meetings were held with the Publica Health and Safety Business Partner and Publica Interim Joint Operations Manager, and we discussed;

- Fire Risk Assessments
- Fire Risk Assessment Action Plan and Remedial Actions
- Monitoring and Review

The 2021/22 Fire Risk Assessment works schedule maintained by Publica Property Services was also reviewed for the property included in the scope.

Other Relevant Information

The Regulatory Reform (Fire Safety) Order 2005 covers general fire safety in England and Wales. The Chief Executive Officer is the 'Responsible Person' and must ensure a fire safety risk assessment is carried out, implemented, and maintained. In most premises, local fire and rescue authorities are responsible for enforcing this fire safety legislation.

Risk Management – Final Position Statement – September 2021

Objective

To ensure the Councils and Publica have a planned and systematic approach to the identification, evaluation, and management of risks to control the probability and/or impact of unfortunate events, or to maximise the realisation of opportunities.

Executive Summary

Effective Risk Management is an important part of an organisation's ability to identify, assess and mitigate areas of concern or take advantage of opportunity that may affect, positively or negatively, the achievement of an organisation's business objectives and goals within their strategy.

As Service Provider for most Council services, Publica manage operational risk on behalf of the Council. An assurance audit for Risk Management was originally included in the agreed Audit Plans at CDC and Publica. Currently, work is being done to update the policy, processes, and compliance procedures. Previous audit recommendations which are not yet fully implemented including implementing robust and consistent working practices.

We have not offered an assurance opinion due to the planned improvements and current work ongoing, but we have agreed an action plan with the Business Manager based on our observations and suggestions, which when implemented, will enhance compliance with the policy and process.

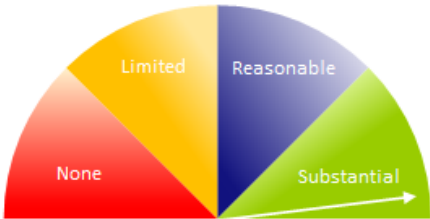
We will undertake a further audit later in the year including following up on progress of the agreed actions and provide an assurance opinion. Where appropriate, we will also include specific Risk Management compliance tests within future Service Area audits to continually assess the general improvements being made in this area.

SWAP is looking to introduce a Risk Management Forum. The aim of this is to discuss such topics as common risks, analysis of strategic risks, frameworks used for risk management, horizon scanning and other items of interest. Officers and Members from across the Partnership will be welcome to join and contribute so ideas and best practice can be shared and learned from one another. The Business Manager – Corporate Services has advised she has already been contacted and confirmed her interest in the Forum.

Treasury Management and Bank Reconciliation – Final Report – September 2021




Audit Objective

To ensure that the key controls within Treasury Management and Bank Reconciliations are operating effectively.

Assurance Opinion		Number of Actions	
	<p>A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.</p>	Priority	Number
		Priority 1	0
		Priority 2	0
		Priority 3	0
		Total	0

Risks Reviewed	Assessment
1. Inadequate treasury management arrangements in place, resulting in financial loss.	Low
2. If bank reconciliations are not regularly carried out, there is a risk of inaccurate financial reporting, loss of income and fraud.	Low
3. If previous recommendations made are not implemented, the organisation may be open to unnecessary risk exposure	Low

Key Findings

	Treasury Management Strategies are approved in accordance with the budget setting process. Regular reports and cashflow forecasts are presented to senior management. A Treasury Management Outturn report is presented to members each year.
	Completed bank reconciliations are reviewed, anomalies investigated and approved by a senior independent officer within 2 to 3 days of month end.
	The agreed action from our previous audit has been implemented.

Audit Scope

A high-level review was completed in the following areas:

- Treasury Management Strategy approval and reporting process
- Bank Reconciliation procedures.
- Follow up on last year's recommendations

We held discussions with the Publica Business Partner Accountant and the Senior Accounting Technician. And reviewed evidence provided to support discussions held.

Bank statements and the bank reconciliations from February 2021 were reviewed for all Councils and Publica.

Conclusion

Robust controls are operating effectively within the areas reviewed. We did not identify any areas which warrant further review or reporting.

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date	Update October 2021
Systems Admin 45115	2	Previous Recommendations not implemented		Jan 2022	
Systems Admin 45236	2	Some controls not as robust as expected		Jan 2022	
Accounts Payable 45450	2	Amendments to supplier accounts cannot be monitored.	We will contact Publica Business World On System Support & Maintenance to investigate how we can monitor amendments made to supplier accounts, and we will monitor account amendments weekly.	Sept 2021	
Human Resources 45249	2	Third parties and/or temporary staff working for or on behalf of the Council are not required to carry out mandatory training modules	Consideration will be given to providing access to individuals with access to the Publica/Council network and/or working on Publica/Council premises with access to mandatory training via the current e-learning systems in place, including temporary agency staff, external partnership workers and Members.	Mar 2022	
Human Resources 45287	2	The Publica Learning and Development Guidance and associated forms (Training Brief form and Learning Contract) have not been fully approved by relevant Employee Trade Unions.	The Publica Learning and Development Guidance and associated forms will be submitted for review and approval by Employee Trade Unions, and upon approval will be submitted for formal adoption by Publica.	Sept 2021	

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date	Update October 2021
Council Tax and NNDR 44610	2	The Revenues Technical Lead reviews suppressed accounts but is also able to add suppressions to accounts. Ensuring there is separation of duties reduces the risk of accounts being suppressed and not checked.	To ensure there is separation of duties, the Revenues Technical Lead should have his suppression permissions removed.	Mar 2021	Revenues Manager to monitor the Revenue Technical Lead's suppression activities. Further follow- up will be undertaken during the 2021/22 annual audit.
Housing Benefits and Council Tax Support 44592	2	At the time of audit work the Business Partner Accountant advised that due to the increased workload brought about by Covid-19, reconciliation of Housing Benefit has not been undertaken so far during this financial year.	It was confirmed that it will be undertaken as soon as workloads allow.	Jan 2021	Ledger reports have been issued to the service and have been reconciled to Northgate and Open Revenues. Further follow- up will be undertaken during the 2021/22 annual audit.
ICT Business Continuity 44816	2	The current Service Level Business Continuity Plans (BCP) lack sufficient information and detail of the steps to taken by teams should the critical functions identified within them suffer a serious disruption by the extended loss of the ICT service due to and for example a significant ransomware attack.	New templates will be devised, to include: - A comprehensive Business Impact Analysis identifying the critical functions. - Documented detailed action plans to consider the extended loss of ICT service.	May 2021	The BCP templates were issued to Business Managers during May 21, with an action for completion, and to include impact analysis and actions to be taken following the loss of ICT. There is a Steering Group meeting to be held on 14 September, where the respective BCPs will be reviewed prior to being finalised. Revised implementation date 30 th September 2021
ICT Business Continuity 44817	2	There are inconsistencies between the recovery times of critical business applications.	1.Consider a permanent ICT representative in the BCM Steering Group. 2.Work on the Asset Inventory has already commenced and is to be completed. (Target date 31 December 21) 3.Determine recovery timescales from the BIA, update new BCP template and DR Plans.	Dec 2021	A dedicated ICT representative will attend Steering Group meetings, the next being 14 September. Asset inventory work is in progress and ongoing. Hardware and Software inventory Audits are due to be undertaken in this year's Audit plan. New Business Continuity Templates include Business Impact Analysis' and are due for review by the Steering Committee in September.

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date	Update October 2021
ICT Incident Management 44560	2	As part of the Information Security framework of policies, the Incident Management Policy is out of date and requires review, update, and approval. Update of the policies has been impacted by the Covid-19 pandemic, and the need for a review is recognised by the ICT Audit & Compliance Manager.	ICT Audit and Compliance Manager will review and update all ICT Security Policies following the completion of the Cyber Security audit report. The aim to have drafted policies by April 2021 for circulation to all network users.	Apr 2021	The refresh and update of all ICT Policies is in progress, however the new target date for completion and issue of draft Policies for review/input, is 30 September 2021.
ICT Incident Management 44562	2	There is a lack of detailed standard operating procedural documentation. Incident management investigation is currently based on a high-level process flow-chart denoted in the Incident Management policy; however, this lacks detailed information on how to conduct an incident investigation.	We have now commenced with documenting our cyber incident and investigation managements procedures	Jan 2022	Ongoing The ICT Audit and Compliance Manager is working with the Security Engineer on an incident playbook that define the procedures and steps to be taken during an incident investigation. On target for completion by January 2022.
Payroll 43699	2	We recommend that all new starters are subject to a BPSS (or similar) check regardless of the role to which they are being recruited. This will ensure that consistent checks of right to work, employment history and basic criminal record checks are carried out on all employees.	A piece of work has been carried out to re-write the pre-employment check process. The HR and Recruitment Teams are also working towards the implementation of an Application Tracking System (ATS), subject to approval at Publica and the Councils, which would help to mitigate the risks identified. The ATS would not allow for progression in the recruitment and onboarding process without specific criteria being fulfilled first (e.g. obtaining references, ID checks etc).	Sep 2020	We were advised that the current HR Pre-employment screening procedures are based on 'types of job' and 'appointments' whereby risk assessments are conducted to set the screening requirements for different types of jobs. They also ensure BPSS checks are performed on all employees who have access to sensitive information. The Applicant Tracking System was recently introduced. Agreed action completed.

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date	Update October 2021
Health and Safety – Fire Risk Assessments 43147	2	We recommend that officers should ensure all remedial actions identified in fire risk assessments are completed using a risk-based approach.	These remedial action requirements are in progress and will be completed in accordance with the noted time scale.	Sep 2020	<p>The agreed action has been followed up and some remedial actions have been completed.</p> <p>A full audit of Fire Risk Assessments is in progress and will include further follow-up of this recommendation.</p> <p>Recommendation closed.</p>
Procurement and Contract Management 41127	2	We recommend that assurance is sought from Publica that contracts held and managed on behalf of the Council are monitored and managed effectively.	Publica colleagues have been requested to respond to the recommendations made in the report issued. Assurance has been requested that contract management and monitoring is undertaken.	Sep 2020	<p>Publica have included 'Get commissioning right' as one of the four priorities in their 2020-22 Business Plan, including Procurement in the supporting Action Plan (Strategic Action 8). Good progress has so far been made towards outstanding recommendations from both the Procurement and the Procurement and Contract Management audits.</p> <p>An audit on Contract Management and Monitoring is in progress, this recommendation will be reviewed as part of the new audit.</p> <p>Recommendation closed.</p>
Accounts Receivable 43752	2	Duplicate subscriptions should be reviewed, and appropriate corrections made. Any duplicate payments should be returned to the debtor.	<p>All subscriptions will be corrected where applicable. Will discuss with team to ensure that prior to setting up new subscriptions a search for existing subscriptions is performed. If any queries arise the AR officer will refer to the service area for clarification.</p> <p>Responsible Officer – AR Team Leader</p>	Aug 2020	<p>Finding has been actioned.</p> <p>Agreed action completed.</p>

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date	Update October 2021
Systems Admin 41204	2	We recommend a principal Identity and Access Management process detailing requirements for 'Joiners, Movers and Leavers' is developed and documented and that complies with the requirements set out in the Information Security and Access Control Policy. The overarching process should apply to and embrace all systems that may not be included within the standard ICT team scope and should be available for all employees to view and follow. System administrators should then document or update local processes and procedures that should be in alignment with the overarching policy and process requirements. and documented on a quarterly basis as per the requirements of the Risk Management Policy	Our team ICT Administrators are now updating and documenting our Access Management system process for joiners, Movers and Leavers. A change control process will be introduced that will document significant changes to the ICT infrastructure which will also align to our ICT User Policies and guidance.	Mar 2020	<p>Flowcharts have been produced for the starters / leavers / variation processes.</p> <p>The ICT Audit and Compliance Manager will refresh the ICT Policies following the completion of the Cyber Security audit report. He is aiming to have drafted policies by March 2020 for circulation / consultation at CGG and JMT.</p> <p>Further follow-up has been included in the 2020/21 audit plan</p> <p>Revised implementation date to 31/12/20 due to Covid-19. Annual audit is in progress</p> <p>The original recommendation related to an Identity & Access Management Process, which is in place.</p> <p>Recommendation closed.</p>
Procurement 41323	2	To ensure all transactions are raised and approved appropriately and in line with the current organisational structure, all requisitioning and approval permissions should be reviewed in BWO.	Following the recent organisation changes, the approvals permissions will be reviewed to ensure they are aligned with new roles and implemented accordingly on the ABW system.	Dec 2019	<p>We were advised:</p> <ul style="list-style-type: none"> • A review of ABW requisitioner and approver roles is currently in progress. • Together with the finance team, the ABW support team aim to review all clients over the coming months. <p>We have followed up this finding and are waiting for a response from the Group Manager.</p> <p>An audit in respect of system access is planned for 2021/22. This recommendation will be followed up in the new audit.</p>

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date	Update October 2021
Procurement 41029	2	Budget Holders should regularly undertake monitoring of expected contract spend to actual contract spend as part of contract monitoring, to ensure contracts are managed in accordance with strategy, and inform Procurement of any changes to contract values to ensure the values recorded on the Contract Register are correct.	Agreed	Dec 2019	<p>No evidence has been provided of actions carried out by responsible officers to support implementation of this recommendation at the time of follow-up.</p> <p>As part of the 2020/21 Audit Plan, an audit of the Management and Monitoring Contracts will be carried out. The scope of this audit will include budget monitoring arrangements in relation to contract spend and will therefore inform the follow-up of this recommendation.</p> <p>Revised implementation date to 31/12/20 due to Covid-19. We have followed up this finding and are waiting for a response from the Group Manager.</p> <p>An audit on Contract Management and Monitoring is in progress, this recommendation will be reviewed as part of the new audit.</p> <p>Recommendation Closed</p>

Summary of all Agreed Actions from April 2020 and Progress against them

CDC ONLY	Priority			
	1	2	3	Total
TOTAL in Audit Period (From 4/20)	0	2	1	3
Open and current		0	0	0
Open and Outstanding/Overdue Subject to follow up	0	0	0	0
Open with date extended	0	1	1	2
Closed	0	1	0	1
PUB ONLY	Priority			
	1	2	3	Total
TOTAL in Audit Period (From 4/20)	0	8	9	17
Open and current	0	8	7	15
Open and Outstanding/Overdue Subject to follow up	0	0	1	1
Open with date extended	0	0	0	0
Closed	0	0	1	1

