

Cotswold District Council

Report of Internal Audit Activity

April 2022

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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 date of Annual Audit Opinion								
Key Financial Control	Payroll	Final Report	High Reasonable	1			1	Reported in October
ICT	Systems Admin	Final Report	Medium Reasonable	2		2		Reported in October
Governance	Risk Management	Final Position Statement	N/A	-				Reported in October
ICT	Data Recovery Capabilities	Final Report	Low Substantial	1			1	Reported in October

Audit Plan Progress

APPENDIX B

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 November2020 onwards
Support	Business Grant Funding – Post Payment Review	On-Going	N/A	-				Head of IA working with Counter Fraud and Enforcement Manager to conduct post payment review
Support	Business Grant Funding – ARG Scheme (January))NEW)	Complete	N/A	-				Support to administration of new ARG Scheme
Support	Business Grant Funding – Omicron Grants (January) (NEW)	Complete	N/A					Support to administration of new Omicron Grant Schemes
Support	Environmental Services Improvement Programme	On-Going	N/A	-				Support to the Programme
Support	Active Cotswolds Programme (NEW)	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. See Appendix C
Operational	Fire Risk Assessments	Final Report	High Reasonable	1		1		Reported in October
Support	Civica – Merge of 3 Systems	Complete	N/A					Support to Project Team
Operational	Procurement Cards	In Progress						
Operational	Emergency Planning	Final Report	High Reasonable	4		3	1	Reported in January

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Election Expenses – Treatment of VAT	In Progress						
Operational	Procurement (Contract Management and Monitoring)	Final Report	High Substantial	-				Reported in January
Governance	Governance of Programmes and Projects	Draft Report						
Operational	Publica Performance Information	Draft Report						
Operational	Monitoring the Performance of Strategic Commissioned Services	Final Report	High Reasonable	2		2		See Appendix C
Operational	S106 Contributions to Tetbury Town Council (NEW)	Final Position Statement	N/A	-				Reported in January
Operational	Business Grant – Post Payment Assurance	In Progress						
Key Financial Control	Revenues and Benefits							
	• Council Tax and National Non-Domestic Rates	Final Report	Low Reasonable	1		1		See Appendix C
	• Housing and Council Tax Benefits	Final Report	Low Reasonable	2		1	1	See Appendix C
Key Financial Control	Core Financials							
	• Accounts Payable	In Progress						
	• Main Accounting and Accounts Receivable	In Progress						
	• Payroll	Final Report	High Substantial	-				See Appendix C

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
	Treasury Management and Bank Reconciliation	Final Report	High Substantial	-				Reported in October
Key Financial Control	Human Resources							Rolling audit. Now planned for 2022/23.
Key Financial Control	Other Support Service provided by Publica Procurement (Compliance with Strategy)							Rolling audit. Now planned for 2022/23 following adoption of updated Procurement Strategy.
ICT	Vulnerability Management	Draft Report						
ICT	Accounts with Admin Privileges	In Progress						
ICT	Software and Hardware Assets							Now planned for 2022/23
Grant Certification	Disabled Facilities Grants	Complete	N/A					
Grant Certification	Restart Grants	In Progress						
Grant Certification	Carbon Data (NEW)	In Progress						
Follow-Up	Follow-Up of Agreed Actions (not included in an audit above)	On Going						
Other Audit Involvement	Working with the Counter Fraud and Enforcement 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

Monitoring the Performance of Strategic Commissioned Services – February 2022

Audit Objective

To establish and review the governance framework processes and structures in place between the Council and Commissioned Service Providers

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	2
Priority 3	0
Total	2

Risks Reviewed

An inadequate governance structure and culture leads to a lack of direction, poor management and monitoring, inadequate decision making and a lack of transparency, which will impact on the organisations ability to deliver its corporate partnership objectives.

Assessment

Medium

Key Findings



The Corporate Risk Register includes risks relating to both Publica (CRR-027) and Ubico (CRR-030) but there is no risk relating to the Internal Audit service provided by SWAP. Given the diverse nature of the strategic commissioned service providers reviewed, each facing different issues, we would expect to find a Risk, outlining controls, specific to each provider either in the Corporate or Service Risk Registers.



Where the Member's Section 151 Officer, who has statutory responsibility for the provision of Internal Audit, is no longer serving on the SWAP Board, it was agreed by the SWAP Board that they could continue to receive the 'non-confidential' reports to provide them with necessary assurance such as the Financial Status of the Partnership; this is not happening.

Audit Scope

The scope of this audit, although touching on the arrangements in place for each Strategic Commissioned Service provider, focussed on the governance arrangements in place to assure the Member (Owner) Organisations.

Three Strategic Commissioned Service providers were reviewed as part of this audit:

- Publica
- Ubico
- SWAP

Summary Conclusion

The Governance over Strategic Commissioned Service providers is essential if the Council Owners are to be assured that they are receiving a quality service that represents value for money. From this review we can offer reasonable assurance that effective measures are in place through regular Officer/Member meetings and reporting through to the appropriate Council Committees. We have found that each of the providers fulfil their obligations outlined in their Agreements and Articles of Association.

The Publica relationship, as reported in the Campbell Tickell report (commissioned in September 2020 to review the effectiveness of Publicas Board) "is complicated by the fact that Publica on occasion acts as both commissioner and contractor, requiring potential conflicts of interest to be managed more carefully in ways which perhaps need to be more transparent". This report made 20 recommendations, all of which have been implemented. The most relevant to this audit being a review of the shareholders reserved matters and the embedding of the Members Representatives Board – relaunched as the Shareholders Forum, for which the Terms of Reference were agreed at its meeting on 29th July 2021. As this Forum embeds this should serve to enhance the relationship between Publica and Shareholders.

Accounts Payable – Continuous Auditing Analysis – February 2022

Audit Objective

The objective of the continuous review is to:

- Identify potential duplicate payments, summarise, and present to the AP team for remedial action,
- Review payments made on 'Sundry Supplier' codes to ensure genuine 'one-off' payments.

Audit Scope

1. Duplicate payments – review covers a period of 2 years, checking for potential duplicate payments for the Council and between Councils and/or Publica and/or CBH. Findings have been summarised and reported to AP for further review and correction where necessary. Findings have been followed-up during the subsequent review.

2. Sundry Suppliers – review covers current quarter, checking for numerous payments made to a supplier. Where examples of these are identified they have been reported to AP for further review and where appropriate the creation of a specific supplier record on AP will be required.

Testing / Findings	Q1 (Aug 21)	Q2 (Nov 21)	Q3 (Feb 22)	Q4
Duplicate Payments				
Number of Duplicate Payments identified (paid twice by Council / Publica)	2	3	0	
Value of Duplicate Payments identified (paid twice by Council / Publica)	£2,502.00	£8,201.63	£0	
Number of Payments recovered either by Credit Note or Refund request from previous quarter	n/a	1	2	
Value of Payments outstanding from previous quarter	n/a	£462.00	£336.84	
Number of Duplicate Payments identified (paid by Council and Publica or by 2 Councils)	0	1	1	
Value of Duplicate Payments identified (paid by Council and Publica or by 3 Councils)	£0	£435.89*	£165.60	
Number of Payments recovered either by Credit Note or Refund request from previous quarter	n/a	n/a	0	
Value of Payments outstanding from previous quarter	n/a	£0	£0	
Sundry Suppliers				
Number of supplier(s) appearing more than once under the Sundry Supplier Record	1	0	0	
Number of payments made to supplier(s) who appear more than once under the Sundry Supplier Record	2	0	0	
Supplier record created on BW	0	0	0	

For Information

This continuous report will be included within the annual AP audit report and will support the annual assurance score.

**Confirmed CDC expenditure*

Payroll – Final Report – March 2022

Audit Objective

To provide assurance payroll deductions and payments to 3rd parties are made in accordance with agreed processes and are appropriate and timely.

Assurance Opinion



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.

Number of Actions

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

Risks Reviewed

Errors in deductions/payment and unreconciled items could lead to inaccurate financial data being submitted to government bodies, which may result in financial penalties and / or reputational damage.

Assessment

Low

Key Findings

This year's review specifically focussed on payments and deductions made via the payroll. Previous reviews have also been used to inform this assurance opinion.

CDC's Payroll suspense accounts have consistently balanced to zero at year end. Deductions from employees, payments to HMRC and to third parties can be traced through Business World.



Detailed payroll guidance and procedure documentation is available to all payroll team members. Checklists are used as guidance and to record when payroll processes are complete. Payroll tasks can be added and removed monthly, depending on requirements. Completed checklists are retained and changes can be tracked.

HMRC Real Time Information (RTI) reporting is in place enabling tax codes to be updated directly with HMRC prior to a payroll run. Off payroll employees are set up on the payroll system so tax can be paid as per the IR35 regulations.



Outstanding agreed actions from previous audits are now complete.

Audit Scope

This work addressed the above objective and reviewed the controls operating in the following areas:

- Review of suspense and/or holding accounts.
- Deductions from payroll
- Payments to HMRC and third parties.
- Payments to HMRC, pensions, etc made properly/timely.
- Progress on previously agreed actions.

Discussions were held with the Payroll Team Leader and payroll team. Most of the Information obtained has been provided by the payroll team. The payroll system and publicly available information has also been used.

Additional Information

We confirm Payroll procedures are in place to administer IR35 regulations for "off-payroll" employees. Control to determine these employees' rests with hiring managers; CDC may wish to obtain assurance from Publica that the "off-payroll" employee process is operating effectively within service areas.

Council Tax & NNDR and Housing Benefit & Council Tax Support – Final Report – March 2022

Audit Objective

To ensure key financial system controls are operating effectively for Council Tax and Business Rates, Housing Benefits and Council Tax Support and that opportunities for error, fraud or corruption are minimised.

Assurance Opinion – Council Tax and NNDR



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 Actions

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

Risks Reviewed

The Council does not collect all Council Tax and Business Rates due as a result of errors, omissions or fraud leading to financial loss or reputational damage.

Assessment

Medium

Assurance Opinion – Housing Benefit and Council Tax Support Scheme



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 Actions

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

Risks Reviewed

Housing Benefits and Council Tax Support claims are not processed correctly, completely and on a timely basis as a result of errors, omissions or fraud leading to financial loss or reputational damage to the Council.

Assessment

Medium

Key Findings

Evidence of regular financial reconciliations of both the Council Tax and NNDR, and Housing Benefits systems to the General Ledger were not available.

Financial Rules I5.1 states budget holders are responsible for *“Reconciling income systems with the Council’s main accounting system, as far as is reasonably practical to ensure that all income received has reached the correct budget head and investigating where there is a discrepancy. Reconciliations shall take place on a minimum of once per quarter.”* Furthermore, Financial Rules H4.1 states *“Employees shall ensure that all finance related systems (for example, register of disabled facilities grants, housing benefit payment, registers of property leases) are reconciled, as far as is reasonably practical, to the Council’s main financial management system. Reconciliations shall take place on a minimum of once per quarter.”*

The Service Area should work with the Finance Team to ensure that all necessary reconciliations are performed, in line with the Council’s Financial rules.

Audit Scope

During 2021/22 it was agreed a high-level review of both the Revenues and Benefits Service, incorporating Council Tax, Non-Domestic Rates, Housing Benefit and Council Tax support would be conducted. To include key controls;

- Financial reconciliations
- Variance reporting,
- Performance
- Follow up of open recommendations

Discussions were held with, and evidence was supplied by the Revenues and Benefits Leads, the Technical Leads, and Business Partner Accountant.



It continues to be a challenging period for the Revenues and Benefits team in dealing with both the effects of the Pandemic causing an increased workload and the implementing significant system changes earlier this year. A lack of automation the Benefits system is planned to provide, has also seen the Benefits team encounter difficulties in the processing of Claims leading to a backlog in processing times. Plans have been put into place to address these issues to reduce the backlogs and good progress has been made in this area, although some backlogs continue to exist. Resources should continue to concentrate on reducing backlogs to ensure targets are achieved.

Additional Information

CDC were subject to a customer's complaint to the Local Government and Social Care Ombudsman, regarding their handling of Council Tax support request. The Ombudsman instructed CDC to implement a number of measures and corrective actions. We confirm these actions were fully implemented in accordance with their recommendations.

Progress has been made against previously agreed actions. Actions are being taken to address closed accounts in credit. The Revenues Manager will review account suppression changes where a potential separation of duties is not feasible. An agreed action to update the Service's Business Continuity Plan has been completed in line with Corporate Services requirements. We note that during an incident the plan includes actions to assess the situation and determine what actions can and should be taken. As has been seen in other local authorities, a significant and extended ICT outage is likely to be a pressurised time for all concerned. Therefore, some prior consideration should be given to exactly what should be done, such as making ongoing Benefits Payments or Revenues collections. Any other requirements such as paper-based templates should be completed in preparation for such an incident.

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update April 2022
Risk Management 45972	2	Sufficient Training, Support and Guidance should be provided to Managers.	1. Obtain approval of the updated Risk Management Policy. 2. The Risk Officer now attends Quarterly Management Meetings to increase visibility and discussion around Risk Management. 3. Review and issue management guidance on Risk Management with the new template. 4. Follow up with Training workshops on Risk Management Processes and 'how-to's' to encourage participation.	Oct 2021 Ongoing Oct 2021 Oct 2021	Business Manager – Corporate Responsibility	This will be reviewed in the follow-up audit – follow-up audit in progress
Risk Management 45973	2	Universal Risk Register Templates are to be issued, with consideration of dedicated Risk Management Tooling.	1. Implement the agreed new template across all Service Areas. 2. Consider the use of existing, or purchase of new Risk Management software. 3. If appropriate, feed into the Training and Guidance programme.	Oct 2021 Oct 2021 Oct 2021	Business Manager – Corporate Responsibility	This will be reviewed in the follow-up audit – follow-up audit in progress
Fire Risk Assessments 45890	2	The Fire Risk Assessments Work Schedule supplied (June 2021) is incomplete, outdated and actions are not SMART. Not all recommendations made by Corinium Fire Safety Consultancy in the Fire Risk Assessments were identified in the Work Schedule.	We will review and update the Fire Risk Assessments Work Schedule to ensure it is accurate, current, and actions are SMART. We will ensure the progress of all recommended actions can be easily tracked to completion	Dec 2021	Interim Joint Operations Manager	The FRA works schedule has not been updated since our audit. The Operational Facilities Lead confirmed the document supplied was the current working document but there is still need for it to be updated. IA will continue to monitor

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update April 2022
Emergency Planning 46168	2	Statutory responsibilities are not clearly defined.	We will; - review the agreements between Publica and the Councils - clearly define roles and responsibilities - ensure the wording in the Constitutions is clear and not subject to interpretation. Any changes will be approved by Members.	Dec 2021 Jun 2022	Business Manager – Corporate Responsibility	The Business Manager - Corporate Responsibility confirmed she has raised this with the Monitoring Officer as they have overall responsibility for the Constitution and requested that it is factored into their on-going review. Revised Implementation Date, to align with Constitutional Review.
Emergency Planning 46080	2	Gold Commanders have not undertaken training in the last 3 years.	We will introduce a training schedule to ensure all officers and members undertake regular training, as appropriate to their roles.	Dec 2021	Business Manager – Corporate Responsibility	The Business Manager - Corporate Responsibility confirmed they now have a training schedule which identifies all training completed and highlights when the next training is due.
Emergency Planning 46119	2	No guidance for the use of Emergency Response WhatsApp groups.	We will liaise with the Counter Fraud Unit and ensure the Social Media Policy and guidance for WhatsApp use is provided to all emergency response officers. This guidance will ensure officers share information relating to emergency incidents securely, and chats are removed from personal devices when necessary.	Dec 2021 Jun 2022	Business Manager – Corporate Responsibility	The Business Manager - Corporate Responsibility confirmed liaison with CFEU has taken place and the CFEU team have committed to including this in the policy, however they still await sight of the policy. Due to CFEU involvement with business grants implementation date has been revised
Systems Admin 45115	2	Previous Recommendations not implemented		Jan 2022	ICT Audit and Compliance Manager	Being followed up during the 'Privileged Account Management' Audit.
Systems Admin 45236	2	Some controls not as robust as expected		Jan 2022	ICT Audit and Compliance Manager	Being followed up during the 'Privileged Account Management' Audit.

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update April 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	AP Team Leader	Follow Up in progress
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	Business Manager - HR	Follow-up in progress
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 Nov 2021	Business Manager - HR	Follow-up in progress
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 Mar 2022	Business Partner Accountant	Usually, the reconciliation of Housing Benefit payments is done at year end. Agreed to extend the recommendation to the year end to ensure this is done.

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update April 2022
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 Mar 2022	ICT Audit and Compliance Manager	The refresh and update of all ICT Policies is in progress and will be subject to consultation. Revised implementation date
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	ICT Audit and Compliance Manager	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. Will be reviewed in the Vulnerability Management audit (audit in progress)

Summary of all Agreed Actions from April 2019 and Progress against them

CDC ONLY	Priority			
	1	2	3	Total
TOTAL in Audit Period (From 4/19)	0	0	4	4
Open and current	0	0	0	0
Open and Outstanding/Overdue Subject to follow up	0	0	0	0
Open with date extended	0	0	0	0
Closed	0	0	4	4

PUB ONLY	Priority			
	1	2	3	Total
TOTAL in Audit Period (From 4/19)	0	25	27	52
Open and current	0	8	6	14
Open and Outstanding/Overdue Subject to follow up	0	1	5	6
Open with date extended	0	6	3	9
Closed	0	10	13	23