

| | | | | | | | |
|---|----------------------------|-------------------------------|---|--------------------------------|-----|-----------------------------------|-----------------|
| Audit Title: | Appointees and Deputyships | | | | | | |
| Date of Report: | May 2016 | | | Materiality/Impact: | | Medium | |
| Number of 'High Priority' Recommendations: | 5 | Current Audit Opinion: | 3 | Previous Audit Opinion: | N/A | Overall Evaluation (Risk): | Moderate |

Key Recommendations

The key recommendations made as a result of the review are:

- The Deputyship Team should undertake a service review against the professional standards and checklist issued by the Office of the Public Guardian.
- Deceased cases should be worked on more regularly, as and when information is received. An electronic dairy note should be set up to follow up outstanding issues. A review of the team's processes and work levels should be undertaken to find out how this can best be achieved. The introduction of case management (AP 1.3) may improve the position as a staff member would manage the case from beginning to end as part of their day to day work.
- A protocol needs to be agreed where by the Council recognises the probate holder, having suitably validated them and then have a process whereby the funds in the account can be transferred to an appropriate bank account arranged by the probate holder.
- Check with Legal the position regarding what financial transactions can and cannot be transacted after the client has died and before the grant of probate. If the view from the Legal Department is that only funeral related expenses are allowable then a review of the bank accounts of deceased clients, held at Lloyds Bank, should be undertaken. If any other payments, outside of funeral relate expenses, have been made these should be refunded and claimed from the client's estate if the account is still active.
- Performance targets should be introduced. These should show number of qualifying items, number processed within the target time and the percentage achieved against target. Overall targets e.g. time taken by the Appointee and Deputyships Team to prepare a case for submission to the Court of Protection (deputy) or for agreement to be reached with the Department of Work and Pensions (appointee) and for processing deceased cases. This would give an indication of the overall level of service. The team should also be able to evidence how they achieved the target i.e. which items were included in the monthly calculation.

| | | | | | | | |
|---|---|-------------------------------|-----|--------------------------------|---|-----------------------------------|-------------------|
| Audit Title: | Information Governance Hillmead Follow-Up | | | | | | |
| Date of Report: | June 2016 | | | Materiality/Impact: | | High | |
| Number of 'High Priority' Recommendations: | 4 | Current Audit Opinion: | N/A | Previous Audit Opinion: | 3 | Overall Evaluation (Risk): | Of concern |

Key Recommendations

The key recommendations made as a result of the review are:

- The Council should create a Records Management Policy, which should include the following:
 - reference to the Document Retention Disposal Policy
 - indexing and classification
 - storage and handling
 - access and security
 - tracking
 - disposal

The Policy should set out whose responsibility it is to ensure that records are disposed of after their retention period has passed, and a process for the secure disposal of items stored at Hillmead. This should include arrangements/requirements for transfer of documents to the County Archivist, where required.

- Restrictions on access to the Council's archived records should be implemented. This could be achieved by requiring an information owner for each record stored. Any retrieval requests must then be authorised by the information owner. Alternatively restrictions to documents based on their classification level e.g. OFFICIAL SENSITIVE and above, could be introduced. These restrictions should be enforced by Logistics when retrieval is requested.
- A Council wide assessment of the type of records that require storage should be performed. This should identify any types of records that due to their size or the medium used for storage have particular requirements. Designated storage areas for any such items should be identified.
- The length of time that Hillmead will continue to be used as the Council's record storage facility should be determined. Decisions whether or not to implement the outstanding recommendations made in the 2014 Hillmead Report, to ensure the building and arrangements are fit for purpose, can then be made.

| | | | | | | | |
|---|------------|-------------------------------|---|--------------------------------|-----|-----------------------------------|-------------------|
| Audit Title: | Complaints | | | | | | |
| Date of Report: | May 2016 | | | Materiality/Impact: | | High | |
| Number of 'High Priority' Recommendations: | 9 | Current Audit Opinion: | 3 | Previous Audit Opinion: | N/A | Overall Evaluation (Risk): | Of concern |

Key Recommendations

The key recommendations made as a result of the review are:

- Evaluate where the complaints process best sits within the Council and whether it should be centralised, with an overall complaints manager and dedicated resource (neither role needs to be full time), or remain fragmented. Having a dedicated officer and team would enhance the profile of complaints within the organisation and to residents.
- Evaluate reducing the Corporate complaints process down from three stages to two stages. Stage 1 would be a service area investigation and Stage 2 could be a review by a senior service manager or a senior officer independent of the service area.
- Evaluate how to better publicise the ability to make complaints, the importance of them and how they can drive service improvements for the benefit of residents. An example was found at Coventry City Council who had a slogan "Speak up" to encourage complaints. Oxford County Council had a video on the value of complaining.
- Undertake a gap analysis of the Council's Corporate complaints process against the document entitled "My expectations for raising concerns and complaints" issued by the Local Government Ombudsman in their annual letter to the Council (June 2015). Following this, changes to the current process should be made as required.
- The Complaints Manager - Children Services and Adult Social Care should have a job description and service level agreement drawn up outlining their role, what is expected of them and what timescales are involved. Details of what could be included in the role can be found in the document "Getting the best from complaints: Social Care Complaints and Representations for Children, Young Persons and Others" – published by the then Dept. for Education and Skills.
- All documents with incorrect complaint information should be withdrawn, amended and re-issued. A review of all material which mentions the complaint process, which is given to children and families, should be undertaken to establish whether it is correct. Changes should be made accordingly. Owners should be established for all documents with complaints information in them and they should be reviewed at least annually to ensure they are still accurate and fit for purpose.
- Officers should be reminded, via the Intranet, or the Core Brief of the need to record all complaints either directly onto Lagan or via Business Support to enable accurate recording and effective management of complaints.
- Monitoring spreadsheets maintained by the Early Help Teams should be shared with the Complaints Officer on a regular basis to ensure all complaints (and compliments) are recorded on Lagan.
- Complaints reporting from Lagan should be re-introduced. In light of recommendations in this report e.g. action plan 3.3, service areas should be consulted with a view to providing more focus on performance management information.

Appendix 1

| | | | | | | | | |
|---|-------------------------------|-------------------------------|-----|--------------------------------|----------------------------|-----------------------------------|-----|--|
| Audit Title: | Corporate IT Issues Follow-Up | | | | | | | |
| Date of Report: | June 2016 | | | | Materiality/Impact: | | N/A | |
| Number of ‘High Priority’ Recommendations: | 3 | Current Audit Opinion: | N/A | Previous Audit Opinion: | N/A | Overall Evaluation (Risk): | N/A | |

Key Recommendations

The key recommendations made as a result of the review are:

- The Council should continue to progress the procurement of policy management software and introduce planned processes to monitor compliance with requirements to complete mandatory training when due. These processes should ensure that all users of the Council's information systems have completed the mandatory information security e-learning and are aware of their responsibilities in relation to information and system security.
Receipt of training should be re-iterated as a mandatory requirement for all staff and should be encouraged through visible senior management support and enforced through management escalation if required. Compliance should be reported and reviewed in an appropriate forum, e.g. the Council's Information Governance group.
- It should be ensured that the Information Technology team work together with the Starters and Leavers change programme to ensure that the new process captures all necessary information to enable the ICT Service Team to set-up, amend and disable user access.
- With migration of Council systems to the Cloud, continuity plans should be reviewed to ensure they reflect external hosting of systems. The Council should ensure that externally hosted systems' disaster recovery plans are integrated with and reflect Council continuity plan requirements. A review of disaster recovery arrangements for systems that have not been migrated to the Cloud should be conducted to ensure that there are sufficient arrangements in place to manage minor disruption as well as the loss of entire sites/ facilities. Documented disaster recovery tests should be carried out annually on critical systems.

| | | | | | | | | |
|---|------------------------|-------------------------------|-----|--------------------------------|-----|-----------------------------------|------------|--|
| Audit Title: | Flood Resilience Grant | | | | | Date of Report: | April 2016 | |
| Number of ‘High Priority’ Recommendations: | N/A | Current Audit Opinion: | N/A | Previous Audit Opinion: | N/A | Overall Evaluation (Risk): | N/A | |

Summary

A review of the Flood Resilience Grant claims was completed satisfactorily to allow the Head of Internal Audit to give reasonable assurance that the claims made by the Council fairly represent expenditure under the Scheme made in accordance with the terms of the Memorandum of Understanding.

| | | | | | | | |
|---|-------------------|-------------------------------|---|--------------------------------|-----|-----------------------------------|-----------------|
| Audit Title: | Grange Federation | | | | | | |
| Date of Report: | April 2016 | | | Materiality/Impact: | | Medium | |
| Number of 'High Priority' Recommendations: | 11 | Current Audit Opinion: | 2 | Previous Audit Opinion: | N/A | Overall Evaluation (Risk): | Moderate |

Key Recommendations

The key recommendations made as a result of the review are:

- Governors should continue to closely monitor each school's expenditure against its income. Detailed plans of how the schools can align their expenditure to their income should be produced in order to prevent an eventual deficit position.
- The Infant School Premises Plan should be updated to reflect the work required, as identified in the latest condition survey, and make provisions in its three year financial plan for the expenditure. The premises plans for both schools should include the estimated cost of each improvement required and expected completion dates. Progress against this should be monitored by the Premises Committee.
- An ICT Strategy or IT Improvement Plan should be created. This should include a rolling programme for replacement of and upgrading equipment. The Plan should be used when setting the budget to ensure that adequate funds are available when needed.
- The School's should ensure that an analysis of the cost for school meals, including staff costs, against income received is carried out to ensure that charges are set accurately, and that expenditure is managed appropriately. This information will allow Governors to make informed decisions about future meal provision.
- Annual performance appraisals should be introduced for all support staff. These should be carried out to identify and resolve any performance related issues, training needs, opportunities and to set objectives. The results can also be used to inform the staffing structure review.
- The budget monitoring report should be amended to show the expected total to date and actual to date so that variances can be easily identified. Where there has been a pattern of higher/lower monthly income/expenditure this should be reflected in the projected months in order to give a more accurate projection of the year end balances.
- It should be ensured that in line with the School's Scheme of Delegation all expenditure over £1,000 should have three written quotes as evidence that the best value exercise has been carried out. The Schools should ensure that they comply with the Financial Regulations, which set out that for all contracts for the supply of goods and services of £50,000 and over, a formal tender process is carried out. When carrying out a comparison of best value the Schools should take care to ensure that they are comparing the same level of service. This should be against a specification of the goods or service required that has been determined by the Schools.

Appendix 1

| | | | | | | | |
|---|---|-------------------------------|-----|--------------------------------|---|-----------------------------------|-----------------|
| Audit Title: | Open Housing System Control and Integrity Follow-Up | | | | | | |
| Date of Report: | June 2016 | | | Materiality/Impact: | | High | |
| Number of 'High Priority' Recommendations: | 1 | Current Audit Opinion: | N/A | Previous Audit Opinion: | 2 | Overall Evaluation (Risk): | Moderate |
| <p><u>Key Recommendations</u></p> <p>The key recommendations made as a result of the review are:</p> <ul style="list-style-type: none"> User access to the h:\ drive where system logs are stored should be reviewed and controls should be introduced to ensure that system logs cannot be amended. <p>When considering logging and monitoring requirements for the system identify whether running the application and database on upgraded hardware (virtual or physical) would remove performance issues that currently prevent the full audit log being enabled. Evaluate whether the cost of running the system in an upgraded environment is met by the benefit of enhanced logging.</p> | | | | | | | |

| | | | | | | | |
|---|---|-------------------------------|-----|--------------------------------|---|-----------------------------------|------------|
| Audit Title: | Oracle System Control and Integrity Follow-Up | | | | | | |
| Date of Report: | June 2016 | | | Materiality/Impact: | | High | |
| Number of 'High Priority' Recommendations: | 0 | Current Audit Opinion: | N/A | Previous Audit Opinion: | 3 | Overall Evaluation (Risk): | Of concern |
| <u>Key Recommendations</u> No key recommendations were made as a result of this review. | | | | | | | |

| | | | | | | | |
|---|--|-------------------------------|-----|--------------------------------|---|-----------------------------------|-----------------|
| Audit Title: | Northgate System Control and Integrity Follow-Up | | | | | | |
| Date of Report: | June 2016 | | | Materiality/Impact: | | High | |
| Number of 'High Priority' Recommendations: | 0 | Current Audit Opinion: | N/A | Previous Audit Opinion: | 2 | Overall Evaluation (Risk): | Moderate |
| <u>Key Recommendations</u> No key recommendations were made as a result of this review. | | | | | | | |

| | | | | | | | |
|---|------------------------------|-------------------------------|---|--------------------------------|---|-----------------------------------|-----------------|
| Audit Title: | Payroll Starters and Leavers | | | | | | |
| Date of Report: | April 2016 | | | Materiality/Impact: | | Medium | |
| Number of 'High Priority' Recommendations: | 6 | Current Audit Opinion: | 3 | Previous Audit Opinion: | 2 | Overall Evaluation (Risk): | Moderate |

Key Recommendations

The key recommendations made as a result of the review are:

- In cases where the vacancy form is not authorised, HR should obtain authorisation before it is processed. Evidence of this should be retained on the relevant personnel files.
- It should be ensured that evidence of appropriate authorisation is obtained by the recruiting manager and retained by HR in instances when changes from the approved vacancy form are made.
- The Council's Recruitment and Selection guidance should be updated to include the additional safer recruitment requirements for posts working with children, young people and vulnerable adults as identified in the audit on the Compliance Check of HR Data.
- Procedures for the processing of new starters and leavers by HR and Payroll Officers should be created to ensure that there is clarity and consistency in the process. Compliance and quality checks should be introduced to monitor compliance with procedures e.g. all required documents are held on file. Evidence that these checks have been carried out should be recorded.
- In line with the Right to Work in the UK guidance, HR should ensure that where a Right to Work Declaration form has not been submitted, that the copy of the right to work document/s is signed and dated.
- In line with the safer recruitment guidance, references should be sought before interviews for all safeguarding posts working with children and vulnerable adults. For all safeguarding positions two safeguarding references should be required before the candidate is allowed to start, additional referees may need to be sought from the candidate in order to achieve this. In instances where it has not been possible to obtain two safeguarding references, evidence that the line manager is happy to progress with the recruitment should be retained by HR.

Appendix 1

| | | | | | | | |
|---|--------------------------------------|-------------------------------|-----|--------------------------------|------------------------|-----------------------------------|-------------------|
| Audit Title: | Risk Management – Consultancy Review | | | | Date of Report: | May 2016 | |
| Number of ‘High Priority’ Recommendations: | N/A | Current Audit Opinion: | N/A | Previous Audit Opinion: | N/A | Overall Evaluation (Risk): | No opinion |
| <p><u>Key Recommendations</u></p> <p>The Risk Management consultancy review provides five options for helping to embed risk management within the Council. These were assessed by the Auditor to be key steps in developing risk maturity at a Heads of Service level and their direct reports. The implementation of these options, when aligned with the new business planning, performance and risk process, should also assist in applying risk management best practice across the Council.</p> <p>The Corporate Planning Lead has agreed to phase the implementation of these options over the next twelve months.</p> | | | | | | | |

| | | | | | | | |
|---|--------------|-------------------------------|---|--------------------------------|---|-----------------------------------|-----------------|
| Audit Title: | Main Payroll | | | | | | |
| Date of Report: | June 2016 | | | Materiality/Impact: | | High | |
| Number of 'High Priority' Recommendations: | 1 | Current Audit Opinion: | 2 | Previous Audit Opinion: | 2 | Overall Evaluation (Risk): | Moderate |
| <u>Key Recommendations</u> The key recommendations made as a result of the review are: <ul style="list-style-type: none"> The February 2016 payroll run was subject to a walkthrough test. All checks were completed except for the report produced showing bank account changes. The monthly bank detail change report should be run monthly and checked prior to the payroll being run | | | | | | | |

| | | | | | | | |
|--|------------------------------------|-------------------------------|-----|--------------------------------|------------------------|-----------------------------------|------------|
| Audit Title: | Public Health Grant Return 2015/16 | | | | Date of Report: | April 2016 | |
| Number of 'High Priority' Recommendations: | N/A | Current Audit Opinion: | N/A | Previous Audit Opinion: | N/A | Overall Evaluation (Risk): | N/A |
| <u>Summary</u> A review of the Public Health Grant was completed satisfactorily to allow the Preliminary Statement of Assurance Letter to be signed by the Director of Public Finance and Section 151 Officer. | | | | | | | |

Appendix 1

| | | | | | | | | |
|---|---|-------------------------------|-----|--------------------------------|----------------------------|-----------------------------------|------------|--|
| Audit Title: | Security Standards for procuring new IT systems | | | | | | | |
| Date of Report: | June 2016 | | | | Materiality/Impact: | | N/A | |
| Number of ‘High Priority’ Recommendations: | N/A | Current Audit Opinion: | N/A | Previous Audit Opinion: | N/A | Overall Evaluation (Risk): | N/A | |

Key Recommendations

The key recommendations made as a result of the review are:

- An overarching guide to the procurement process for new systems should be produced, that shows which forms should be completed and which processes should be followed at which stage of the process. This should include non-ICT specific processes, such as PMO Business Case and other procurement related Form C documents.
- A diagram should also be produced to show how the new procurement process needs to feed into other relevant ICT processes for example change control, software asset management, etc.
- Consideration should be given to producing a checklist to use in new system procurement that includes key Information Security and other policy requirements, for both non-cloud based and cloud based systems. The form should be reviewed by the Information Asset Owner as part of their approval to procure the system.
- Consideration should be given to using the Cabinet Office Cloud Security guide to inform the questions asked on the “New Cloud Computing Initiative” assessment form.
- The Council should ensure that sufficient support for procuring managers when completing the PIA and IT01 forms is in place on an ongoing basis. Feedback from managers who have piloted the forms/process should be used to streamline the process and enhance self-service guidance available.

| | | | | | | | | |
|---|-----------------|-------------------------------|---|--------------------------------|---|-----------------------------------|-----------------|--|
| Audit Title: | RIPA Compliance | | | | | Date of Report: | May 2016 | |
| Number of 'High Priority' Recommendations: | 0 | Current Audit Opinion: | 2 | Previous Audit Opinion: | 2 | Overall Evaluation (Risk): | Moderate | |

Key Recommendations

A follow-up audit of RIPA compliance was undertaken to ensure that recommendations made in the 2014/15 review of RIPA and those in the 2013 OSC inspection report had been implemented. The audit found that the majority of recommendations had been implemented with minor recommendations made.