South Somerset District Council

Report of Internal Audit Activity

Plan Progress 2019/20 as at October 2019

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

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Our audit activity is split between:

- **Operational Audit**
- **Governance Audit**
- **Key Control Audit**
- **IT Audit**
- **Grants**
- **Other Reviews**

Role of Internal Audit

The Internal Audit service for the South Somerset District Council is provided by South West Audit Partnership Limited (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and also follows the CIPFA Code of Practice for Internal Audit. The Partnership is also guided by the Internal Audit Charter approved by the Audit and Governance Committee at its meeting in March 2019.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes:
- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grants
- Other Special or Unplanned Review

Internal Audit work is largely driven by an Annual Audit Plan. This is approved by the Section 151 Officer, following consultation with the Senior Management Team. This year's Audit Plan was reported to and approved by this Committee at its meeting in March 2019. Audit assignments are undertaken in accordance with this Plan to assess current levels of governance, control and risk.

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Outturn to Date:

We rank our recommendations on a scale of 1 to 3, with 1 being a fundamental concern to the services/area being reviewed and 3 being a minor concern that requires management attention.

Internal Audit Work Programme

The schedule provided at **Appendix B** contains a list of all audits as agreed in the Annual Audit Plan 2018/19. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Each completed assignment includes its respective "assurance opinion" rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit "Audit Framework Definitions" as detailed on **Appendix A** of this document.

The following table summarised Audits finalised during 2019/20:

Audit Area	Quarter	Status	Opinion
Yeovil Cemetery & Crematorium Annual Accounts	1	Final	Advisory / Non – Opinion
Boden Mill & Chard Regeneration Scheme	1	Final	Advisory / Non – Opinion
Data Centre	1	Final	Reasonable
New: Growth Deal Capital Expenditure (YIC Phase 2)	1	Final	Advisory / Non – Opinion
Lone Working Follow up	2	Final	Advisory / Non – Opinion
New: SSDC Opium Power	2	Final	Advisory / Non – Opinion
Affordable Housing Programme	2	Final	Reasonable

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Outturn to Date:

We rank our recommendations on a scale of 1 to 3, with 1 being a fundamental concern to the services/area being reviewed and 3 being a minor concern that requires management attention.

Internal Audit Work Programme Contd.

Partial Assurance / No Assurance Audits

As agreed with this Committee where a review has a status of 'Final' and has been assessed as 'Partial' or 'No Assurance', I will provide further detail to inform Members of the key issues identified. Since the June 2019 update there are no 'Partial Assurance' reviews I need to bring to your attention. However, there is one 'Advisory' review (SSDC Opium Power Ltd) that should be brought to your attention and one follow up audit (Lone Working Arrangements) that should be brought to your attention follow a previous assessment of 'Partial Assurance'. Further details of these two reviews can be found in **Appendix C**.

'High' Corporate Risk

Our audits examine the controls that are in place to manage the risks that are related to the area being audited. We assess the risk at an inherent level i.e. how significant is the risk(s) at a corporate level on a scale of High, Medium or Low. Once we have tested the controls in place we re-evaluate the risk based on how effective the controls are operating to govern that risk (Residual Risk). Where the controls are found to be ineffective and the inherent and residual risk is assessed as 'High', I will bring this to your attention.

Since the June 2019 update there are no new 'High' risks that I need to bring to your attention from our work.

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The Assistant Director for SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.

Plan Progress Performance

SWAP now provides the Internal Audit service for 24 public sector bodies. SWAP performance is subject to regular monitoring review by both the Board and the Member Meetings. The respective outturn performance results for South Somerset District Council for the 2019/20 (as at 8 October 2019) were as follows:

Performance Target	Target Year end	Average Performance
Audit Plan – Percentage Progress Final, Draft and Discussion In progress Not Started	>90%	37% 23% 41%
Quality of Audit Work Overall Client Satisfaction *(did our audit work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)*	>95%	100%
Outcomes from Audit Work Value to the Organisation *(client view of whether our audit work met or exceeded expectations, in terms of value to their area)*	>95%	Reported Year end

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We keep our audit plans under regular review so as to ensure that we are auditing the right things at the right time.

Approved Changes to the Audit Plan 2019-20

The audit plan for 2019/20 is detailed in **Appendix B.** Inevitably changes to the plan will be required during the year to reflect changing risks and ensure the audit plan remains relevant to South Somerset District Council. Members will note that where necessary any changes to the plan throughout the year will have been subject to agreement with the appropriate Service Manager and the Section 151 Officer.

The following changes have been made to the 2019/20 Audit Plan since it was approved in March 2019:

- 'SSDC Opium Power Ltd' – We were asked to provide assurance around the financial controls in place for delivering this project. To accommodate this piece of work within the Internal Audit Plan it is proposed that the 'Income Generation Review -Service Improvements' is pushed back to quarter 1 of the 2020/21 plan.

- Risk Management – Proposed that this is moved to quarter 4. The reason for this is purely down to timing.

- Growth Deal Capital Expenditure Certification – Additional piece of work we were requested to undertake. This small piece of work has been invoiced separately.

- The Benefit Realisation review will be split into two reviews: a position statement now as to where SSDC are; and then a review later in the year to review the completion of the workstreams as these are not yet complete.

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

- **Substantial**
- **Reasonable**
- **Partial**
- **None**
- **Non-Opinion/Advisory**

> Audit Framework Definitions

Control Assurance Definitions

Substantial	▲ ★ ★ ★	I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲ ★ ★ ★	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed, but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	▲ ★ ★ ★	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	▲ ★ ★ ★	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Non-Opinion/Advisory – 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.

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We keep our audit plans under regular review, so as to ensure we are auditing the right things at the right time. Recommendation 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.

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

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 - Major 3 - Minor			Comments
						1	2	3	
FINAL									
Annual Accounts Certification	Boden Mill	1	Final	Advisory	0	0	0	0	
Annual Accounts Certification	Yeovil Cemetery & Crematorium Accounts	1	Final	Advisory	0	0	0	0	
Grant/Certification	**New:** Growth Deal Capital Expenditure (YIC Phase 2)	1	Final	Advisory	0	0	0	0	
IT Audit	Data Centre - Physical and Environmental Controls	1	Final	Reasonable	9	0	0	9	
Operational	Affordable Housing Programme	2	Final	Reasonable	2	0	0	2	
Follow Up	Lone Working Arrangements	2	Final	Advisory	5	0	4	1	See Appendix D
Governance, Fraud and Corruption	**New:** SSDC Opium Power	2	Final	Advisory	4	0	4	0	See Appendix D
DRAFT									
Governance, Fraud and Corruption	Civil Contingencies	1	Draft	Reasonable					
IN PROGRESS									
Governance, Fraud and Corruption	Creating New Companies	2	In Progress						

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 - Major 3 - Minor			Comments
						1	2	3	
Operational	Benefits Realisation	2	In Progress						
Key Financial Controls	Payroll	2	In Progress						
Key Financial Controls	Council Tax & NNDR	3	In Progress						
Key Financial Controls	Housing Benefits	3	In Progress						
NOT STARTED									
Key Financial Controls	Creditors	3							
Key Financial Controls	Treasury Management and Bank Reconciliations	3							
Follow Up	Financial Resilience/Contract Monitoring	3							
Key Financial Controls	Debtors	3							
Key Financial Controls	Main Accounting	3							
Governance, Fraud and Corruption	Information Governance - GDPR	3							
Governance, Fraud and Corruption	Risk Strategy & TEN Risk Management	4							

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 - Major 3 - Minor			Comments
						1	2	3	
Operational	Performance Indicators Data Quality	4							
IT Audit	Wide Area Network (WAN)	4							
DROPPED/DEFERRED									
Transformation	Income Generation - service improvements	4							Move to quarter 1 of the 2020-21 Audit Plan to accommodate the work undertaken on SSDC Opium Power Ltd.

2018-19 Outstanding Reviews

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 - Major 3 - Minor			Comments
						1	2	3	
Governance, Fraud and Corruption	Risk Management	4	Final	Advisory	0	0	0	0	
IT Audit	Disaster Recovery	4	Draft	Reasonable					

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Audit Assignments completed since the June 2019 update:

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Corporate Governance Committee.

Summary of Audit Findings and High Priority Service Findings

The following information provides a brief summary of each audit review finalised since the last Committee update in June 2019 where we deem it necessary to share findings. Each audit review is displayed under the relevant audit type, i.e. Operational; Key Control; Governance; Fraud & Corruption; ICT and Special Review.

Governance, Fraud and Corruption

The Governance, Fraud and Corruption Audit process focuses primarily on key risks relating to cross cutting areas that are controlled and/or impact at a Corporate rather than Service specific level. It also provides an annual assurance review of areas of the Council that are inherently higher risk. This work will enable SWAP to provide management with assurance that key controls are in place.

SSDC Opium Power LTD – Advisory Review

South Somerset District Council (SSDC) introduced a new Commercial Strategy in 2017, the aim of this was to make the Council more commercially minded and maximise commercial opportunities to generate additional income. Following the introduction of the Strategy the Council have identified and invested in a selection of different investments.

One of the investments made was the purchase and development of a Battery Storage Facility on the outskirts of Taunton. To enable the project to progress the Council set up a new company with Opium Power Holdings as a 50/50 partnership called SSDC Opium Power Ltd (Company). The Company has been set up to run the site and the first project they needed to undertake was the installation of the batteries and connection to the national grid before any income could be received. SSDC Opium Power Ltd has two Directors from SSDC and two Directors from Opium Power Holdings.

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Audit Assignments completed since the June 2019 update:

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Governance, Fraud and Corruption

We were asked to look at the arrangement in place and provide assurance around 3 key areas:

1. To review accuracy of invoices received by the Company to establish the true financial position for project implementation costs.
2. To review evidence of insurance required of the key implementation supplier under the terms of the contract.
3. To review the financial procedures and accounting arrangements undertaken by the Company and evaluate the financial controls.

The audit was undertaken given the large scale of financial investment made by the Council and as a 50% shareholder, to provide assurance over the accuracy of project costs being charged by a key supplier and over the financial controls operated by the Company.

Some risks had been identified by the Directors regarding the accuracy of invoices received by the Company from a supplier for project costs during the early months of the project. The process of checking the invoices by the Directors has reduced errors and differences on the invoices but has not completely removed them all. Some minor errors were identified through our work. One invoice received by the Company for services had incorrectly included VAT, and following extensive verification work including with HMRC a credit note was provided to the Company to correct the error. We have recommended the Directors ensure the VAT is recovered or deducted from future payments.

Despite repeated efforts by the Directors of Opium, no evidence of insurance was provided by a key supplier for the project as required by the contract. The supplier has since left the project and was replaced. We have recommended further enquiries are made by SSDC Director to confirm insurance cover is in place via contractors working on the project and take any other appropriate steps if required to minimise risk of future financial exposure from any claims. The Director has confirmed that appropriate checks were undertaken for insurance before proceeding with other contractors.

Audit Assignments completed since the June 2019 update:

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Corporate Governance Committee.

Governance, Fraud and Corruption

The arrangements in place for the administration of SSDC Opium Power Ltd are reasonable for the volume and value of transactions that go through the Company, although there is a need to strengthen the invoice checking process to ensure all invoices are VAT compliant and arithmetically correct. There are good arrangements in place for authorising invoices with one Director from each of the two parent companies required to approve payments from the bank account. SSDC Opium Power Ltd are using Old Mill Accountants, based in Yeovil to manage their accounts and the bank reconciliations and arrangements seem reasonable.

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Audit Assignments completed since the June 2019 update:

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Corporate Governance Committee.

Follow Up

Follow up reviews are undertaken where a previous audit has returned a 'Partial Assurance' or 'No Assurance'. This is to provide assurance to the Corporate Governance Committee that areas of weakness have been addressed. Follow up reviews will only focus on the areas of weakness identified in the original review and are usually undertaken 6 months after the original review to allow time for recommendations to be implemented.

Lone Working Arrangement – Follow Up

In the Lone Working audit report issued in January 2019 we offered partial assurance. Five recommendations were raised, four were given a priority score 2 and one a priority score 3. Whilst carrying out this follow-up audit in July 2019, management were asked to feedback what progress they had made against the recommendations raised. Table 1 summarises the progress made:

Progress Summary				
Recommendation Priority.	Complete	In Progress	Not Started	**Total**
Priority 1	0	0	0	**0**
Priority 2	0	4	0	**4**
Priority 3	0	1	0	**1**
Total	**0**	**5**	**0**	**5**

The law requires employers to carefully consider and address health and safety risks for employees working alone. Partial assurance was awarded due to weaknesses identified in lone working practices at South Somerset District Council. These included risk assessments being overdue for review, an outdated Lone Working Policy and a lack of lone work training provision for officers.

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Audit Assignments completed since the June 2019 update:

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Corporate Governance Committee.

Follow Up

The law requires employers to carefully consider and address health and safety risks for employees working alone. Partial assurance was awarded due to weaknesses identified in lone working practices at South Somerset District Council. These included risk assessments being overdue for review, an outdated Lone Working Policy and a lack of lone work training provision for officers.

As the table above demonstrates, none of the five recommendations have yet been fully implemented although action has been taken to move them along. Revised dates for completion are end of August with one recommendation for 30 September 2019.

Detailed explanation against the recommendations can be viewed below. We have included a verbal update from Management against each recommendation to convey the latest position since we undertook our follow up work in July 2019. Please see below.

Priority 2 Recommendations – Progress – July 2019

Weaknesses Found	Recommendation	Target Date for Completion	Manager's Update – July 2019	Manager's Update – October 2019
Risk assessments are not reviewed annually.	We recommend that the Leadership and Management Team ensures risk assessments are updated and reviewed annually. An annual check should be carried out to ensure all have been	Original Target Date: 31 March 2019 Revised Implementation Date: 31 August 2019	A preliminary review of service-based risk assessments for lone working has been completed, this has confirmed a high degree of duplication. It's proposed that only three generic risk assessments are needed, in support of the Lone Working Policy. These are: • Working at home; • making visits to sites or homes	Verbal update to be provide during Audit Committee.

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Weaknesses Found	Recommendation	Target Date for Completion	Manager's Update – July 2019	Manager's Update – October 2019
	reviewed and updated to show the date of review.		(including business premises); • working alone within an SSDC office or partner office. SSDC are taking the 'best in class' of the existing risk assessments and the new risk assessments will be available shortly for further consultation / training within teams. Limiting the number of risk assessments will allow a focus on the key actions necessary to prevent or minimise the risk of harm to a lone worker. In future, these risk assessments will be reviewed annually. Reports of near misses or other events are reviewed regularly by the Health & Safety Working Group.	
Training is not provided to all Lone workers.	We recommend that the People Managers Forum ensures that the lone working training programme is reviewed and updated, and that all lone workers are complete this regardless of length of service. Annual refreshers should	Original Target Date: 30 April 2019 Revised Implementation Date: 31 August 2019	No formal 'corporate' refresher training has been offered as yet as the content requires the reviewed Lone Working Policy and risk assessments. However, Managers have been reviewing risk assessments and agreeing operating practice (including use of Skyguard tool) within individual teams where lone working takes place in higher risk areas (e.g. Locality,	Verbal update to be provide during Audit Committee.

Weaknesses Found	Recommendation	Target Date for Completion	Manager's Update – July 2019	Manager's Update – October 2019
	be carried out to update on any changes in protocols that have occurred and ensure the correct processes are being followed.		Specialists, Customer Focus). Training will be included in the new Health & Safety Induction & Refresher training. It will be made available through the Learning Management System.	
There is no consistency in lone working systems used across teams.	We recommend that the Lead Specialist Strategic Planning ensures that: • the need to use Skyguard is clearly communicated to all lone workers and their Managers; • training is provided on its use to all lone workers; • the method of raising the alarm is considered and communicated to all lone workers and their Managers.	Original Target Date: 30 April 2019 Revised Implementation Date: 31 August 2019	SLT instructed the People Managers' Forum to look at the use of Skyguard. It is now in operation, with 120 Skyguard devices/mobile phone apps now allocated to/installed by staff (equating to 30% of the total SSDC workforce). Some devices are shared for only occasional use. However, performance data indicates that only 15 of these were used at least once in April 2019. All Skyguard users should access the associated e-learning module by the Skyguard provider, but the uptake of the training video cannot currently be reported on. In future, there are plans for Skyguard to be included in the Learning Management System. This will mean that reporting on	Verbal update to be provide during Audit Committee.

Weaknesses Found	Recommendation	Target Date for Completion	Manager's Update – July 2019	Manager's Update – October 2019
			training/refresher training will be automated. When the device is registered, a series of contacts are provided for the Skyguard contact centre to use in the event of the alarm being raised. This ultimately refers to the Strategic Lead if a call is raised out of hours.	
Not all officers have access to a register of dangerous persons or properties list.	We recommend that the Lead Specialist Environmental Health and the Specialist Service Manager ensures that a register of dangerous persons is produced and made available to all officers who may have to deal with customers on their own.	Original Target Date: 30 April 2019 Revised Implementation Date: 30 September 2019.	Data has been gathered on which teams already have some sort of identification/flag of dangerous persons on their back-office system and how this is controlled. This has shown a variance across services in how this is done. No further progress has been made with regards to establishing the register within the new technology platform due to other priorities so this will be ongoing.	Verbal update to be provide during Audit Committee.

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