

AUDIT COMMITTEE

Internal Audit Monitoring 27 November 2019

Report of Internal Audit and Assurance Manager

PURPOSE OF REPORT

To advise Members of the latest monitoring position regarding the 2019/20 Internal Audit plan.

To advise Members of the latest monitoring position regarding the implementation of the Annual Governance Statement (AGS) action plan for 2018/19.

This report is public

RECOMMENDATIONS

- (1) That the latest monitoring position in relation to the audit plan be noted.
- (2) That the last progress in relation to the AGS action plan for 2018/19 be noted.

1.0 Audit Plan monitoring to 1 November 2019

1.1 The 2019/20 Internal Audit plan was approved by the Audit Committee at its meeting on 20 February 2019. This report is based on the monitoring position up to 1 November 2019.

1.2 Summary of monitoring position at 1 November 2019

Category of Audit	Report Status				Comments
	Final Report Issued	Assurance Level	Fieldwork	Draft Report Issued	
Carried forward 2018/19 audit work					
Financial Planning and Medium Term Financial Statement (MTFS)			✓		Due to be completed by Lancashire County Council
Recovery of Legal Fees and Court Costs					Will be completed in Q4
Council Housing Assets			✓		To start January 2020
Economic Development / Regeneration Strategy					Will be completed in Q4
Insurance	Final Report Issued October 2019	Limited			Post audit review due January 2020

	Report Status				
Category of Audit	Final Report Issued	Assurance Level	Fieldwork	Draft Report Issued	Comments
VAT	As agreed with the Section 151 Officer, this piece of work will be delayed due to additional work required to sign-off the Statement of Accounts.				
Green Waste					Due to be completed by Lancashire County Council in Q4
Payroll	Final Report Issued August 2019	Limited			Follow-up review to be completed December 2019
Pre-Employment Checks	Final Report Issued August 2019	Substantial			No post audit review necessary
Local Authority Trading Companies work					
<ul style="list-style-type: none"> • Trade Waste • Salt Ayre • Housing Company 	At the time of reporting, no audit work had been completed in respect of LATC in the three areas. The audit team will monitor the progress being made and decide how audit will be best placed to add value to the process going forward.				
Project Assurance Work					
Procure to Pay (P2P)	The Principal Auditor has been attending regular project meetings and is involved in monitoring the performance data for this project. The group has recently focused on ensuring the segregation of duties and authorisation levels are correct. On-going monitoring will continue to ensure the project continues to progress and key controls are addressed as and when identified.				
Payroll Budget / E Budgeting	The Principal Auditor has attended a number of workshops and meetings and progress continues to be made.				
Follow-up work completed in 2019/20					
White Lund Nursery Income Management	Final Report Issued August 2019	Substantial			No post audit review necessary
Learning and Development	Final Report Issued August 2019	Substantial			No post audit review necessary
Performance Management	Whilst there has been good progress with implementation of the agreed action plan, a number of key actions are still in the process of being implemented, however this will continue to be the case whilst Cabinet and the council's priorities continue to develop and success measures are updated accordingly to align with these prioritise.				
Procurement and Contract Management	It has been agreed that the follow-up review for this piece of work and the Creditor follow-up review will be completed following the implementation of the Procure to Pay (P2P) project which is currently on-going. The implementation of P2P will heavily impact the controls around purchasing and payments.				
Dog Seizure and Kennelling Service	Following a follow up meeting with the Senior Environmental Health Officer (Community Protection) and the Community Health and Protection Officer (CHPO) it was identified that very little progress has been made in implementing the agreed actions. The Senior Auditor has agreed with the CHPO that the implementation target dates will be extended to January 2020 on the understanding that, all actions will have been addressed sufficiently enough to raise the assurance level to substantial. Failing this,				

	Report Status				
Category of Audit	Final Report Issued	Assurance Level	Fieldwork	Draft Report Issued	Comments
	the CHPO will attend the February Audit Committee meeting. The Director of Communities and the Environment has been informed of this.				
Council Housing – Asbestos Management	Final Report Issued May 2019	Moderate			Post audit review due November 2019
Creditors	Final Report Issued May 2019	Limited			See note above on Procurement and Contract Management
Asset Management	This piece of work was first complete in December 2017 and received a limited assurance opinion. A follow-up review was completed in December 2018 by the previous Principal Auditor and still received a limited assurance opinion. Following this, a further updated position was sought in August 2019 and it was found that no further progress had been made in implementing the agreed actions. The Senior Auditor has agreed with the Senior Property Officer that the implementation target dates will be extended to January 2020 on the understanding that, all actions will have been addressed sufficiently enough to raise the assurance level to substantial. Failing this, he will attend the February Audit Committee meeting. The Director of Economic Growth and Regeneration has been informed of this.				
Financial systems work					
Overtime and Holiday Pay					Due to be completed by Lancashire County Council
Assurance work requested					
Fixed Asset Register			✓		Due to be completed by Lancashire County Council
Property Investment Strategy			✓		
Debt Recovery					Due to be completed by Lancashire County Council
Planning Education Contributions			✓		
Service specific work					
Vehicle Maintenance Unit (Fleet Management)	August 2019	Limited			Post audit review due December 2019
Dog Warden Enforcement					Will be completed in Q4
Revenue shared service financial systems					
Council Tax – Preston (Occupation Validations)	October 2019	Substantial			No post audit review necessary
Council Tax – Lancaster (Occupation Validations)	October 2019	Substantial			No post audit review necessary

	Report Status				
Category of Audit	Final Report Issued	Assurance Level	Fieldwork	Draft Report Issued	Comments
Housing Benefits – E Claims					Will be completed in Q4
Other areas of work					
GDPR Compliance					This piece of work will be completed by an external body
National Fraud Initiative	<p>Data files were uploaded in December 2018 and matches received are still in the progress of being reviewed. This is being continually monitored by Principal Auditor.</p> <p>The exercise in respect of the annual Single Person Discount will commence in December 2019 with the results being released in February 2019. The Corporate Fraud Manager will report on the findings of both exercises in his annual report to the Audit Committee.</p>				
Supporting Corporate Enquiry Team (CET)	No specific work has been completed since 1 April 2019, however the team continue to support the CET as and when needed.				
Ethical Governance Survey	An ethical governance survey has been completed by the Internal Audit Team to test staff knowledge and understanding of the Council's key counter fraud policies. An action plan of the findings and any subsequent actions required to address any gaps in knowledge and understanding has now been published on Elsie.				
Counter Fraud and Corruption Policies	<p>The Council has a number of counter fraud polices in place across the organisation, namely; Raising Concerns at Work (Whistleblowing) Policy, Gifts, Hospitality and Registering Interests Policy, Anti-Money Laundering, Corporate Prosecution Policy and the Anti-Fraud, Bribery and Corruption Policy. Whilst some of these polices are managed and reviewed by the Internal Audit Team and the Corporate Enquiry Team, and are therefore subjected to regular review and approval by the Audit Committee, some sit with other services, e.g. Human Resources and Democratic Services and therefore may not be subject to regular review and approval. Given the Audit Committee have delegated responsibility for ensuring adequate counter fraud arrangements are in place throughout the organisation, and Internal Audit is an independent, objective body, it was agreed as part of the Annual Governance Statement action plan that all the council's counter fraud policies, should sit with the Corporate Enquiry Team to ensure they are regularly updated, approved and rolled out to all staff. The above policies have all now been reviewed and will be presented to Audit Committee in February 2020 for approval.</p>				
Embedding Risk Management	<p>Work is currently underway to strengthen the council's risk management processes across the organisation. The draft Risk Management Policy and Strategy was submitted to the Audit Committee on the 27 November 2019. Following approval, work over the next 12 months will include the roll out of the Policy and Strategy, risk management training, shortly followed by the implementation of both strategic and operational risks registers. To ensure progress continues, risk management has been identified as a corporate project and regular updates are submitted to the Programme Board on a monthly basis.</p>				

2.0 Investigations / other activity

2.1 To date, there have been no formal investigations carried out during 2019/20 that have required Internal Audit assistance.

3.0 Annual Governance Statement (AGS) 2018/19 Action Plan update – November 2019

A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law			
Behaving with integrity			
Weakness Identified	Action Needed	Officer Responsible / Timescale	Update as at November 2019
A1. Numerous procedural gaps within the Code of Conduct have been identified over time.	A1. The ongoing constitutional review (which started on the 31/3/19) will include review of Codes of Conduct, links to values and behaviours, scheme of delegation etc. In addition, an annual constitutional review is required to ensure it remains up to date	A1. Acting Head of Legal/ Monitoring Officer – 31 March 2020	Acting Head of Legal/ Monitoring Officer & Deputy Monitoring Officer in process of continuous review.
A2. Not embedded - The induction process does not currently cover Our Values, this needs to be embedded.	A2. Need to embed Our Values in the HR life cycle (appointment, inductions, target setting and appraisal processes) this is to include members. Union engagement will be sought on how this is to be achieved. The induction programme for new staff is to include ethics and values and this is to be carried out once the new HR Manager is in post.	A2. Head of HR – 31 March 2020	Not yet implemented – Estimated date for completion 31 March 2020.

<p>A3. Parish Councillors do not receive any training on the Code of Conduct.</p>	<p>A3. The Monitoring Officer is to ensure Parish Councils are offered appropriate training.</p>	<p>A3. Acting Head of Legal/ Monitoring Officer – 31 October 2019</p>	<p>Change of personnel has meant this has not yet been offered. Monitoring Officer & Deputy Monitoring Officer to review the position and offer training when possible.</p>
<p>A4. A register of interests policy is in place for both staff and members.</p>	<p>A4. A register of interests is in place but is not frequently updated. In addition NIL responses are not always returned as requested.</p>	<p>A4. Democratic Services Manger – 31 December 2019</p>	<p>Members have all updated their interests following the May elections. Following the identification of politically restricted staff, the Democratic Services Manager will now contact each officer asking them to submit a new declaration form.</p>
<p>A6. Need clarity on what should / should not be listed in the Gifts and Hospitality Register.</p>	<p>A6. Review / revise current registers and provide clarity through training & revisit thresholds.</p>	<p>A6. Democratic Services Manager – 31 March 2020</p>	<p>Thresholds for Members was increased from £25 to £50. The Democratic Services Manager will put together a short training clip for the intranet to be uploaded in December.</p>

A8. The Anti-Fraud and Corruption polices & the fraud response plan are out of date. The Corporate Prosecution Policy is currently being updated by Legal Services.	A8. Establish responsibility for fraud polices and update. Approval by Audit Committee.	A8. Internal Audit and Assurance Manager / Fraud Manager – November 2019	Completed. All the Council's Counter Fraud Policies now sit under the Corporate Fraud Team and hopefully will be approved by the Audit Committee at their meeting on the 19 February 2020. All counter fraud policies will be reviewed annually.
A9. The Raising Concerns Policy is out of date – last reviewed Jan 2015.	A9. The raising concerns policy needs to sit independently with the Internal Audit and Assurance Team, alongside other counter fraud polices and be reviewed annually and approved by the Audit Committee.	A9. Internal Audit and Assurance Manager / Fraud Manager – 30 November 2019	Completed – See above
Demonstrating strong commitment to ethical values			
A12. Ethical Governance Survey and report completed but needs to be reviewed by Audit & Assurance Manager.	A12. The report on the results of the Ethical Governance Survey will be published following review by the Executive Management Team.	A12. Internal Audit and Assurance Manager – 31 August 2019	Completed.
A13. Guidance procedures for external funding and accountable bodies are documented within the Financial Regulations however these need to be reviewed.	A13. Guidance procedures for external funding and accountable bodies are documented within the Financial Regulations need to be reviewed to ensure they are fit for purpose and allow the organisation to function accordingly.	A13. Financial Services Manager – 31 December 2019	Not yet implemented – Estimated date for completion 31 December 2019.
A15. The Procurement policy is out of date and does not take account of the new values and ethical behaviour.	A15. The Procurement Policy is to be updated and take account of the new values and ethical behaviours.	A15. Procurement Manager – 31 December 2019	Not yet implemented – Estimated date for completion 31 December 2019.
A17. Staff appointments are made taking account of Our Values and not	A17. This new way of working needs to be developed, agreed, documented within	A17. Head of HR – 4 October 2019	A Values Based Competency agreement

just skills based however, these are not documented within any policy.	the appropriate policies and implemented across the Council, with training provided for recruiting managers		has been agreed in principle by the Executive Team. It is to be approved by Personnel Committee on the 15 October, it can then can be rolled out.
A18. Although the Council has an agreed Overview and Scrutiny work programme, there are issues in relation to the current lack of capacity to deliver the programme.	A18. Following the Election and the appointment of a Chair, the Principal Democratic Services Officer will work with the Chair on delivery of the scrutiny work programme.	A18. Democratic Services Manager – 31 October 2019	Completed.
A19. New guidance for HIA was published in April 2019, however need to ensure compliant.	A19. Need to ensure compliant with the new HIA guidance published in April 2019.	A19. Internal Audit and Assurance Manager / Financial Services Manager – 30 September 2019	Completed – The HIA is compliant with the new guidance.

<p>A25. S151 advises that he does not always receive reports early enough to provide a thorough response.</p>	<p>A25. Introduction of electronic clearance of reports on Modgov will improve this.</p>	<p>A25. Democratic Services Manager – 31 March 2020</p>	<p>This is currently being delayed due to ICT issues, namely; No laptops for Committee staff, members can not access exempt papers due to the app not being installed and Mod Gov report clearance is not opening the blank template. It is expected that these issues will be resolved in the next few months.</p>
<p>A26. No register/record is held documenting advice and guidance provided by Legal.</p>	<p>A26. Legal are implementing a case management system in 2019/20, which will ensure all Legal advice given is recorded.</p>	<p>A26. Acting Head of Legal/ Monitoring Officer – 30 September 2019</p>	<p>Completed. Case Management System (IKEN) implemented. Ongoing training to staff on system.</p>

B – Ensuring openness and comprehensive stakeholder engagement**Openness**

Weakness Identified	Action Needed	Officer Responsible / Timescale	
B8. Need to improve standard report pro-formas to facilitate decision making.	B8. Training on report writing will be rolled out when e-clearance comes in to place on Modgov.	B8. Democratic Services/HR Manager – 31 January 2020	Not yet implemented – Estimated date for completion 31 January 2020.
Engaging comprehensively with institutional stakeholders			
B16. No Partnership framework in place setting out any principles to assist officers when entering into partnership working	B16. Financial Regulations needs to include guidance on partnership working principles but these are not to be prescriptive.	B16. Financial Services Manager – 31 December 2019	Not yet implemented – Estimated date for completion 31 December 2019.

C - Defining outcomes in terms of sustainable economic, social and environmental benefits

Weakness Identified	Action Needed	Officer Responsible / Timescale	
<p>C1. A new business planning template was trialled during 2017/18 which aligned with the new Council Plan. Services are currently identifying 'big ticket items' and then monitoring through performance reporting and individual appraisals.</p>	<p>C1. Internal Audit to liaise with Directors / Service Managers in 6-12 months to ensure compliance and consistency.</p>	<p>C1. Internal Audit and Assurance – 1 April 2020</p>	<p>Not yet implemented – Estimated date for completion 1 April 2020.</p>
<p>C2. Although KPI's are reported regularly the whole performance management reporting cycle needs to be reviewed.</p>	<p>C2. The Performance Management reporting framework is in the process of being refreshed to ensure that financial and key performance information is incorporated into the Road to Ambitions document.</p>	<p>C2 Financial Services Manager / Executive Support Manager / Programme Manager – 31 December 2019</p>	<p>Quarterly monitoring of performance, projects and resources has been integrated into a combined 'Delivering Our Ambitions' report to provide a joined up view of progress and a clearer reporting cycle.</p> <p>The next stages of the cycle's development are:</p> <ul style="list-style-type: none"> - Further integration of performance, project and resource data so success measures are focused on outcomes rather than activities - Moving all information to an

			<p>open, interactive platform to enable ready access and informed dialogue</p> <ul style="list-style-type: none">- Collating benefits, measures and timescales for all corporate projects alongside regular progress updates <p>The regular update reports for corporate projects includes sections for the project lead to feedback on progress against the project plan, costs and benefits. All project leads have been asked to submit the benefits, measures and timeframes to achieve the benefits so that as projects complete and close they can be used to measure their success.</p>
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D - Determining the interventions necessary to optimise the achievement of the intended outcomes

Determining interventions

Weakness Identified	Action Needed	Officer Responsible / Timescale	
D1. Not completed any report author training and guidance to assist report authors.	D1. Templates for reports require amending. Once completed these will be rolled out with training and guidance for report authors.	D1. Democratic Services Manager – 31 January 2020	Options have been sourced and demonstrated to the Executive Team. They have yet to make a decision as they need to consult with Cabinet.
D6. Monitoring of the Council's Plan and Ambitions document needs improving.	D6. Monitoring of the Council Plan should be conducted through the principles established in a refreshed Performance Management Framework.	D6. Financial Services Manager / Executive Support Manager / Programme Manager – 31 December 2019	<p>The new 'Delivering Our Ambitions' report (see C2) provides a link between strategic ambitions and corporate performance, projects and resources, with further development in each area as follows:</p> <ul style="list-style-type: none"> - Review of performance measures to accompany Outcome-Based Budgeting and development of Cabinet's updated priorities - Programme Board meets monthly to discuss progress of corporate projects

			<ul style="list-style-type: none">- Outcome-Based Budgeting activity will inform future financial monitoring against member-agreed priorities <p>As per C2, this activity will be supported by moving to an interactive platform, so monitoring can take place from day to day rather than at quarterly intervals.</p> <p>The Programme Board had its first meeting in July 2019 and continues to meet monthly to discuss progress made on corporate projects which form a significant part of the Council's Ambitions document. The highlight report discussed by the board and the individual update reports relating to each corporate project will shortly be available via the new intranet for all staff and members to view. The information is updated on a monthly basis.</p>
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E - Developing the entity's capacity, including the capability of its leadership and the individuals within it			
Developing the entity's capacity			
Weakness Identified	Action Needed	Officer Responsible / Timescale	
E1. There is no workforce plan and/or organisational development plan in place.	E1. A workforce plan needs to be developed, taking into account current and planned measures.	E1. HR Manager – 31 January 2020	Organisational Development is now on a corporate project plan and strategic workforce planning is being designed and will be rolled out by the end of the year.
E8. The pay and grading structure for employees (referred to as the Job Evaluation system) is currently under review.	E8. We are currently finalising the agreement on the way forward. It is expected that a full JE process will be carried out during 2019/20	E8. HR Manager – Qtr 1 2020	The first phase of JE has been completed. The pay and grading structure model has been approved in principle with the Executive Team. Following review by the JCC and Personnel Committee it will then go to Full Council for approval.
Developing the capacity of the entity's leadership and other individuals			
E10. Financial Regulations and Financial Procedure Rules are reviewed should be annually reviewed by the Audit Committee but aren't currently.	E10. An annual review of the Financial Regulations will be programmed into the Audit Committee work programme following the completion of the Constitutional review.	E10. Internal Audit and Assurance Manager / Financial Services Manager – 30 September 2020.	Not yet implemented – Estimated date for completion 31 September 2020.
E16. No competency framework in place. Our Values have not been embedded into the recruitment and selection and appraisal processes.	E16. Need to implement a framework that ensures the organisation applies Our Values consistently. See Principle A2	E16. HR Manager – 31 March 2020	See comments at A2

F - Managing risks and performance through robust internal control and strong public financial management

Managing risks

Weakness Identified	Action Needed	Officer Responsible / Timescale	
F1. Risk Management is not yet thoroughly embedded into the culture of the Authority. The Risk Management Policy was approved by the Audit Committee several years ago, however has never been reviewed since	F1. The policy will be refreshed and approved by the Audit Committee. Following this, training will be provided for both officers and elected members ensuring that risk management is embedded across the Authority.	F1. Corporate Director of Resources / Internal Audit and Assurance Manager – Ongoing	Ongoing. A draft Risk Management and Strategy was submitted to the Audit Committee on the 27 November 2019. Following approval an external trainer will be identified to assist in the training of staff and Members.
F2. The Council has recently drafted a strategic risk register which has been viewed by the Audit Committee, there are currently no operational / service risk registers.	F2. Both Strategic and operational risk workshops will take place to ensure all key risks are documented and mitigating controls are put in place to protect the council and its services.	F2. Internal Audit and Assurance Manager – 1 April 2020	Not yet implemented – Estimated date for completion 31 April 2020.
Robust internal control			
F12. It was identified following the PSIAS review that the effectiveness of the Audit Committee has never been reviewed.	F12. A review of effectiveness will be carried out following the election of the new committee in May 2019.	F12. Internal Audit and Assurance Manager – 30 November 2020	A review of effectiveness will be carried out in November 2020, allowing the new Audit Committee Members to complete a complete cycle of the audit work programme.
F17. There is currently no Deputy Money Laundering Officer at the Council.	F17. Need to identify if a DMLO is required.	F17. Internal Audit and Assurance Manager – 31 December 2019	The Money Laundering Policy has been refreshed and is due to go to Audit Committee in November. The new DMLO is the Head of

			Financial Services and the Deputy DMLO is the Principal Accountant.
F18. It is acknowledge that although the Council has adopted a 'Local Code of Corporate Governance' this has not been refreshed to reflect the requirements of the 2016 Delivering Good Governance' framework.	F18. The Council needs to refresh the Code ensuring it reflects the 2016 'Delivering Good Governance' framework.	F18. Internal Audit and Assurance Manager – 31 December 2019	Not yet implemented – Estimated date for completion 31 December 2019.
Managing data			
F24. The Council's Records Management Policy needs to be reviewed/updated as it is out of date.	F24. Records management Policy is to be reviewed.	F24. Information Governance Manager – 1 February 2020	Not yet implemented – Estimated date for completion 1 February 2020.

G - Implementing good practices in transparency, reporting and audit, to deliver effective accountability

Implementing good practice in transparency

Weakness Identified	Action Needed	Officer Responsible / Timescale	
G1. The Council has not updated the required data in accordance with the Local Government Transparency Code 2015, since January 2019.	G1. In light of the update to the S45 Code of the FOI code of Practice, the Information Governance Manager has scheduled a review of the Council's FOI publication scheme within this financial year.	G1. Information Governance Manager – 1 April 2020	Not yet implemented – Estimated date for completion 1 April 2020.
G3. Individual services are responsible for keeping the website up to date, however the review dates are not always used, therefore information can be out of date.	G3. Regular reminders need to be issued to officers with responsibility for updating content on the Internet to ensure it is up to date and accurate.	G3. Communications Officer (Web and E-Marketing) – 1 August 2019	Completed and ongoing. Regular reminders are issued to content authors to check links and information on the website and there have been no reported issues in the last three months.

Assurance and effective accountability

G16. The council's RIPA Policy does not include the procedure for using social media to carry out surveillance.	G16. The Council's RIPA Policy needs updating to reflect the council's procedure for using social media to carry out surveillance.	G16. Information Governance Officer – 1 April 2020	The Council's RIPA Policy has been updating to reflect the council's procedure for using social media to carry out surveillance. It was presented to the Audit Committee on the 27 November 2019
G17. The RIPA Policy and associated guidance is not easy to locate on the Intranet and RIPA training has not been provided for a number of years.	G17. The RIPA Policy and associated guidance will be made more readily available and training will be provided for all officers who carry out and/or authorise RIPA applications.	G17. Information Governance Officer - 1 January 2020	Not yet implemented – Estimated date for completion 1 January 2020.

4.0 Details of Consultation

4.1 Management Team and Service Managers continue to be consulted in delivering both the audit plan and the Annual Governance Statement action plan.

5.0 Options and Options Analysis (including risk assessment)

5.1 There are no other options available.

6.0 Conclusion

6.1 The programme of audits for the rest of the year continues to be implemented in consultation with Service Managers.

6.3 The Annual Governance Statement action plan will continue to be monitored by Internal Audit and Management Team.

CONCLUSION OF IMPACT ASSESSMENT (including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing)	
Not applicable	
FINANCIAL IMPLICATIONS	
None directly arising from this report	
SECTION 151 OFFICER'S COMMENTS	
The Section 151 Officer has been consulted and has no further comments	
LEGAL IMPLICATIONS	
None directly arising from this report	
MONITORING OFFICER'S COMMENTS	
The Monitoring Officer has been consulted and has no further comments	
BACKGROUND PAPERS	Contact Officer: Joanne Billington
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	Ref: