



GA.42 15/16

**Governance & Audit  
Committee**

**19<sup>th</sup> January 2016**

**D**

**Subject: Internal Audit 2015/16 Progress Report**

Report by:

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County Council)

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Purpose / Summary:

The report gives members an update of  
progress, by the Audit partner, against the  
2014/15 annual programmes agreed by the  
Audit Committee in March 2014.

**RECOMMENDATION(S):**

- 1) **Members consider the content of the  
report and identify any actions  
required.**
- 2) **Members consider and agree the  
attendees for the Audit Committee  
Forum.**

**IMPLICATIONS**

**Legal:** None directly arising from the report

**Financial: FIN REF 119/16** None directly arises from the report.

**Staffing:** None.

**Equality and Diversity including Human Rights:**

NB: A full impact assessment **HAS TO BE** attached if the report relates to any new or revised policy or revision to service delivery/introduction of new services.

None arising from this report

**Risk Assessment:** N/A

**Climate Related Risks and Opportunities:** None arising from this report

**Background Papers:** No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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**Call in and Urgency:**

**Is the decision one to which Rule 14 of the Scrutiny Procedure Rules apply?**

<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input checked="" type="checkbox"/>
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**Key Decision:**

<b>Yes</b>	<input type="checkbox"/>	<b>No</b>	<input checked="" type="checkbox"/>
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# **Internal Audit Progress Report 2015/16**



**Date: December 2016**

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## Introduction

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1. The purpose of this report is to:

- Advise of progress made with the 2015/16 Audit Plan
- Provide details of the audit work undertaken during the period
- Provide details of the current position with agreed management actions in respect of previously issued reports
- Raise any other matters that may be relevant to the West Lindsey Audit Committee role

## Key Messages

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2. Taking account of the changes to the Audit Plan detailed below there are now 23 planned pieces of work in the 2015/16 revised Plan and progress as at 30<sup>th</sup> November 2015 as measured by % of jobs is as follows:

■ 4 audits completed and Housing Benefits Subsidy testing	22%
■ Audits at draft report stage	18%
■ Assurance Mapping in progress	4%
■ Audits scheduled	56%

Full details of the progress made against the Plan can be found in Appendix 3. Please note that 56% of planned days have been delivered.

3. Given the nature of any risk-based plan, changes occur or events happen that impact on delivery of the originally agreed plan e.g.:

- Timescales need changing to ensure that the audit delivers effective and relevant assurance
- Initiatives have been slower to implement than anticipated therefore changing the potential type of work / assurance required e.g. consultancy / sounding board for new systems and developments - rather than assurance on an implemented initiative
- Operational requests by management to reschedule the audit
- Risk profile changes during the year

4. Consequently, following discussion with the Director of Resources at the Management Liaison meeting on 6<sup>th</sup> November 2015 we are proposing the following changes to the Audit Plan 2015/16 (with the revised plan days being 204 (including subsidy)).

**Proposed Changes to the 2015/16 Audit Plan:**

<b>Audit</b>	<b>Change and Reason for Change</b>	<b>Days</b>	<b>Assurance for Head of Internal Audit opinion (March 2016)</b>
Development Management	Change to scope. Following the peer review will undertake consultancy work on proposed improvements and changes. Full audit to be included in 2016/17 Plan.	10 reduced to 5	
Transformation & Commercial Plans – change to scope	Change to scope. This area is still developing, will undertake consultancy on governance and management arrangements.	10 reduced to 7	
Community Safety	Postponed. A project plan is currently in place to improve the system and processes. Consider for 2016/17 Plan.	-10	Assurance from management (1 <sup>st</sup> line of assurance)
Choice Based Lettings	Additional audit at request of CLT.	+10	

## **Internal Audit Work Completed**

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5. Since the last progress report the following audit work has been completed and a final report issued:

High Assurance	Substantial Assurance	Limited Assurance	Low Assurance
	Enforcement		Local Land Charges

Note: The Governance & Audit Committee should note that the assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan.

6. Details of the audits with Low or Limited Assurance can be found in Appendix 2. There was one audit with Substantial Assurance:

### **Enforcement**

We found that management of enforcement within the individual departments is effective and were able to provide substantial assurance that enforcement activity complies with statutory duties and meets the expectations of communities.

The authority has in the past made efforts to ensure the overall approach adopted by the Council to deal with enforcement is co-ordinated and consistent. Due to changes both internally and externally a number of actions are now needed to refocus the corporate approach. We made recommendations for improvement which aim to allow a better corporate approach to enforcement, create a corporate consistency and ensure policies are up to date and reflect recent guidance on enforcement produced by the Department for Business, Innovation and Skills.

## **Audits in Progress / Draft Report**

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7. Assurance Mapping is currently in Progress and the following audits are at draft report stage:
- Income – Substantial
  - Budget Prep – High
  - Budget Monitoring – High
  - Grants Given – Substantial
  - Tablet Management & Security – Substantial

## **Other Significant Work**

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8. Other audit work undertaken during the period and planned:

### **Combined Assurance Report**

We have been updating the Council's assurance map. Meetings with Senior Management have been completed and the map is being updated.

### **Internal Audit Workshop**

We will be undertaking an Internal Audit Workshop with the Senior Leadership Team on January 13<sup>th</sup> 2016.

An Internal Audit presentation will highlight for managers:

1. The origins and development of Internal Audit
2. The role of Internal Audit and our processes
3. How Internal Audit's work is a supports rather than a threat to managers

The key messages will include:

1. Actions are the responsibility of management and actions and implementation dates need to be realistic
2. Internal Audit is able to undertake supportive consultative work as well as provide traditional audit assurance



3. Internal Audit should be seen as a support to managers
4. Where audits pick up wider issues during an audit they will be captured and reported although they will not necessarily affect the assurance opinion

The workshop will include a presentation on Counter Fraud so that Team Managers understand that fraud can and does happen, what the signs are and what to look out for, and what actions to take.

## Performance Information

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9. Our current performance against targets for 2015/16 is shown below.

Performance Indicator	Annual Target	Profiled Target	Actual
Percentage of plan completed.	100% (revised plan)		56%*
Percentage of key financial systems completed.	100%		25%
Percentage of recommendations agreed.	100%	100%	100%
Percentage of recommendations due implemented.	100% or escalated	100% or escalated	
Timescales: Draft report issued within 10 working days of completing audit.	100%	100%	100%**
	100%	100%	67%**
Final report issued within 5 working days of CLT agreement.			
	80%	80%	100%**
Period taken to complete audit –within 2 months from fieldwork commencing to the issue of the draft report.			
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Excellent (2 returns to date)

\* Indicator based on the number of days spent against the total number of days within the revised plan.

\*\*Figures are based on 3 of the 4 completed audits. The Enforcement audit was extended and CLT asked for action completion dates to be reviewed. These factors have resulted in the normal performance measures not being applicable.

## Outstanding Recommendations

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10. Each quarter we follow up our audit report recommendations and track the implementation of agreed management action. Full details of outstanding recommendations are shown in Appendix 4.

## Other Matters of Interest

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### Lincolnshire Counter Fraud Partnership

11. The Lincolnshire Counter Fraud Partnership (consisting of the County Council and the seven District Councils) has been fully operational since May 2015. The priorities of the Principal Investigator appointed to oversee and deliver the project are guided by the comprehensive work plan in place.

Progress is being made in key areas of the partnership's workplan. These include:

- Establishment of fraud networks – this work is helping develop a greater understanding of fraud risks facing the partner authorities, sharing of best practice and transfer of fraud intelligence across Lincolnshire
- Developing an overarching Communications Plan. The initial communications since the Partnership was created have included press releases, radio interviews and articles. County wide publicity is generating an increased response to the Lincolnshire Authorities Fraud hotline – issues reported include Housing and Blue Badge Fraud
- A county wide fraud risk register is also being developed. The outcomes from this risk assessment work will help prioritise areas for future pro-active counter fraud work. Fraud risk workshops are currently being held with district councils to establish registers specific to each partner
- Fraud 'health checks' using the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption. Our initial assessment suggests further work is required within all partner authorities to strengthen arrangements.

Current projects designed to detect fraud and error includes:

- Council Tax Single Person Discount (SPD) – at 14<sup>th</sup> December 2015 this project has generated net 'savings' of £586,255k, of which £116,952 relates to WLDC. A total of 2438 discounts have been removed (425 WLDC) and 342 penalties applied across the county.
- A pilot to address Council Tax reduction fraud within partner authorities has so far realised £37k in savings and identified 22 cases where fixed penalties have been imposed

These projects were approved, funded and implemented through the Partnership. We believe the initial results are encouraging and demonstrate the value in joint working across partner authorities and the potential for long term sustainability of the partnership.

## **CIPFA Audit Committee Update 18**

12. In the recent Audit Committee update the CIPFA Better Governance Forum has provided some guidance on self-assessment and improving effectiveness for Audit Committees. The guidance includes a suggested approach for assessment through considering 4 broad areas:

- whether the committee is meeting recommended practice for committees in its sector
- whether the committee is addressing its areas of responsibility adequately
- whether the members have acquired the necessary knowledge and skills to be effective
- whether the committee is adding value to the organisation

The document also provides advice on how to undertake the assessment and acting on its results. A copy of the update is provided as Appendix 4.

## **Lincolnshire Audit Committee Forum**

13. Members will be familiar with the Lincolnshire Audit Committee Forum – an Audit Committee networking group to enable sharing of good practice, emerging governance and risk issues and hot topics for public sector audit committees. It is designed to help and support audit committees effectiveness.

We plan to host an all-day forum event 10.00am – 4.00pm on the 17th March 2016 (supported by KPMG). The indicative agenda is:

Morning (Chairman and Vice-Chairman)

- What makes an effective audit committee
- Information sharing
- Hot topics

Networking lunch

Afternoon (open to all members of the Audit Committee)

- Cyber risk
- Thinking about risk

## Appendix 1 – Assurance Definitions<sup>1</sup>

<b>High Assurance</b>	<p>Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.</p> <p>The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.</p>
<b>Substantial Assurance</b>	<p>Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.</p>
<b>Limited Assurance</b>	<p>Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.</p>
<b>Low Assurance</b>	<p>Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.</p>

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<sup>1</sup> These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

## **Appendix 2 – Audits with a Limited or Low Level of Assurance (Executive Summaries only)**

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### **Local Land Charges**

#### **Introduction and Scope**

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Under the Local Land Charges Act 1975 the authority must maintain a local land charges register; in either paper or electronic format, and an index of the register which allows entries to be easily traced.

Prospective buyers of property are encouraged to complete a search of the register prior to their investment; the authority provides this service and charges an appropriate fee.

This is a competitive market with personal search companies in direct competition with the Council to provide search information to clients. It is therefore important that performance is maintained and the Council can provide an effective service to ensure market share of the business and income are maintained.

We have completed an Internal Audit review of Local Land Charges, to give you independent assurance that there are effective Land Charges systems in place.

To provide assurance we reviewed the following areas:

- The service maintains an accurate local land charges register and
- Responds promptly and accurately to requests received.
- Charges and collects the appropriate fees.
- Roles and responsibilities are defined and understood,
- There are performance management processes in place to manage the service.
- Information requests and customer needs are met effectively through the current manual Land Charges process.

We reviewed Land Charges performance data from some neighbouring authorities so we could compare local performance with West Lindsey's.

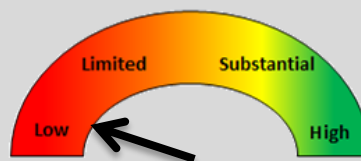
Three local Councils provided up to date performance data which showed that:

- The average completion time for Land Charge requests is four days.
- The average staffing numbers in Land Charges sections is one to two Full Time Equivalents.
- The three Councils all had automated systems.

## Executive Summary

### Assurance Opinion

**Low**



At the time of the audit the Council was not providing an effective Land Charges service. Search requests were taking between 41 and 45 days to complete against a target of ten days.

The Local Land Charges service is a statutory front line service providing information to the public when moving house or buying land. It has a high reputational risk for the Council if it does not provide an effective service. There are also future income and reduced market share risks associated with providing an ineffective service.

The Council has not implemented an automatic system for Land Charge searches despite discussions and projects to move to an automatic system since 2004. The current manual paper based system is labour intensive and leaves the section vulnerable to increases in demand, where backlogs can quickly develop. An automated system which would make the process much more robust has been in development for a considerable number of years. Only recently has the decision been made that the system used widely across the council cannot do what is required and the procurement process to acquire a new system has been commenced.

The service has also not had a stable workforce, with a recent history of using temporary and seconded staff to cover workloads. The Council has not developed a knowledgeable and trained workforce resource for the Land Charges service, which potentially could better react to changes in work demands.

We found the following issues with the performance reporting which is in place:

- There is a lack of detailed performance targets and reporting between the service, line manager and senior management.
- Performance reporting that is in place in the Progress and Delivery reports did not pick up the performance issues in the section in the first period of 2015/16 relating to the time taken to process searches and land charges market share.

### Direction of Travel



No Change

We have not reviewed this area before.

We did note that there is evidence from internal reviews dated 2013, Peer reviews from 2014 and other internal management reports that the service required additional actions to improve. These actions have not been implemented.

We obtained performance information from three neighbouring District Councils which all operated automatic Land Charge systems. The average completion time for request was four days and staff levels were one to two full time equivalents.

At the time of the audit the Council was employing six staff in the section and the backlog stood at 41 to 45 days.

Management should urgently address this issue of not having an automatic system and explore options of a shared service, partnership with other local Districts or by purchasing a system.

There are reputational and income risks associated with not providing an effective prompt Land Charge service. Reputational in that the Council is not providing an effective statutory service used by the public and local and national firms. Income risks are that the service is competing in a competitive market. And while the Council must retain the register searches can be completed more quickly by personal search companies and the Council cannot charge for these.

Our audit identified significant capacity and capability issues in the team, namely:

- The continued use of seconded and temporary staff which means experience and cover is not maintained in the service,
- Over reliance on one senior officer,
- Insufficient knowledge and skills retained to deal with peaks in workloads or complex searches.
- Staff resources not aligned to workloads leading to variations in performance and completion times for searches.

It is vital that management have a robust staffing plan and structure for the immediate and medium term future of the service. This should be based on contingency plans and detailed analysis of the section, performance and workloads.

There is a lack of detailed performance targets and reporting between the service, Line Manager and Senior Management. Regular detailed reporting of performance at a time of backlogs and under performance should be in place. To assist management with effective decision making to address performance issues.

The performance reporting that is in place in the Progress and Delivery reports is not picking up the performance issues in the section. Although some measures were off target these had not been reported, and so Members would not be aware of the performance issues within the service.

The P&D reports are specifically designed to report by exception and should include all measures off target to give members a clear report on where issues are or where improvements may be required.

We have included detailed findings in the attached action plan which aims to strengthen arrangements in place for the Land Charges section.

We would like to thank the Land Charges team and the Interim Team Manager for their assistance in undertaking this review.

## Management Response

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Management fully acknowledges that there are long-standing issues with the time performance of the Local Land Charges service.

It is worthwhile pointing out that the accuracy and reliability of the Land Charges Reports always remains high and this is an area where the Council is proud of its reputation and performance. Customers appear to value the quality of the service in all aspects apart from the speed of response, even during periods where performance dips it does not tend to lose income or customers. For instance in 2015/16 to date (where performance has fallen well below target in terms of time) the service income is above its anticipated level.

Local Land Charges is a corporate priority for 2015/16 and has been recognised as such by designation as a corporate project aimed at resolving the staffing, automation and performance management issues in a planned and progressive way, backed by investment where required.

A long term and sustainable future should be secured by 2016/17, by which time the long term structure of the service will become clearer in light of the Land Registry proposal to take over the Statutory functions. This will leave the Council with the contractual service, although this has good potential to generate revenue and secure further market share.

In the meantime and to tackle some of the issues highlighted through the audit the service has been staffed to meet the performance targets set for it and the resilience of the service is being addressed through staff training and ensuring cover is in place at appropriate times.

Management Actions	No	All to be completed by:
High Priority	4	31 <sup>st</sup> March 2017
Medium Priority	6	31 <sup>st</sup> October 2015



## Appendix 3 – Internal Audit Plan & Schedule 2015/16

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
<b>Due Diligence</b> - Those systems that support the running of the Council and ensure compliance with key policies						
Grant Management	10	To review the processes in place for managing and monitoring grants and ensure expenditure is made in accordance with the grants' terms and conditions.	May 2015	July 2015		Grants Given draft report issued - Substantial
Insurance	10	To ensure that the Council has effective arrangements in place to manage its insurable risk.	April 2015	April 2015	July 2015	Final Report Substantial Assurance
Key Control Testing <ul style="list-style-type: none"> <li>• Creditors</li> <li>• Debtors</li> <li>• Payroll</li> <li>• Treasury</li> <li>• General ledger</li> <li>• Bank Reconciliation</li> </ul>	20	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's financial control environment.	Feb / Mar 2016			
Financial Systems: <ul style="list-style-type: none"> <li>• Income</li> <li>• Financial Strategy</li> <li>• Budget Preparation and Monitoring</li> </ul>	20	Key systems that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.	December 2015	Nov 2015		Income Draft Report – Substantial Budget Prep Draft Report – High

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
						Budget Monitoring Draft – High
<b>Subtotal</b>	<b>60</b>					
<b>ICT Audit</b>						
Incident Management	10		January 2016			Scope agreed by CLT
Tablet Management & Security	10		September 2015	September 2015		Draft report being reviewed
<b>Sub Total</b>	<b>20</b>					
<b>Emerging Issues and Key Risks -</b> To enable Internal Audit to respond to changes during the year we will meet regularly with Senior Management to agree which areas to focus our audit assurance work. We will complete 7 – 8 audits and the following areas have been identified through our risk assessment and on the assurance map as possible areas to focus audit activity.						
Land, Property & Estate Management	10	To ensure that processes and controls around procurement, project management and investment decisions are embedded / complied with. Ensure the best use of resources / value for money in line with the Commercial Strategy. (Rolled forward from 2014/15).	January 2016	December 2015		Scoping Meeting 08.01.2016
Local Land Charges	10	Review of existing procedures to be undertaken in Quarter 1, to identify issues to	April 2015	June 2015	September 2015	Complete Low Assurance




Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
		be addressed when introducing new automated system.				
Community Safety and Anti-Social Behaviour		Review and assess the effectiveness of Internal Control in this area and including safeguarding.				Postponed to 2016/17
Effective Decision Making	10	Assess and provide assurance around Governance Responsibilities following the Senior management and Heads of Service restructures, including a review of management and committee structures, processes, quality of information etc that support the decision making process	June 2015	July 2015	August 2015	Complete Substantial Assurance
Development Management	5	A full review to provide assurance that sufficient progress has been made in respect of implementing the improvement action plans and that they have delivered expected outcomes.	Opening meeting booked for 15 December 2015.			Scope changed to 5 day consultancy audit
Traded Services	10	Review of the governance, performance and financial arrangements that support trading.	January 2016			
Transformation and Commercial Plans	7	Strategic level review of the effectiveness of these plans in delivering the Medium Term Financial Plan.	November 2015	Scoping meeting booked 08.01.2016		
Enforcement	20	Review and assess the effectiveness of Internal Control within Housing and Planning Enforcement.	May 2015	June 2015		Final Report Substantial

Area	Days	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Status / Assurance Level Given
Contract Management – Follow Up	5	A follow up of the 2014/15 audit.	February 2016			
Choice Based Lettings	10	Assess and provide assurance around the CBLs system. The review will focus on how WLDC manage the process with a further Partnership wide audit planned for 16/17.	Jan 16	18.01.2016		Scope agreed start date booked.
<b>Subtotal</b>	<b>87</b>					
<b>Other relevant Areas</b>						
Combined Assurance	<b>10</b>	Updating assurances on the Council's assurance map with service managers and helping to co-ordinate the annual status report.	October 2015	Nov 2015		All meetings completed.
Subsidy Claim Testing	<b>25</b>		October 2015	October 2015	N/A	Complete
<b>Non-Audit</b>						
Advice / liaison	5					
Annual Report	1					
Audit Committee	5					
<b>Sub Total</b>	<b>11</b>					
<b>Total Audit Plan for 2015/16</b>	<b>213</b>					

## Appendix 4 – Outstanding Recommendations as at 30<sup>th</sup> November 2015

Audit Area	Date	Assurance	Total High / Med	Number Implemented	Outstanding			Not Yet Due	Notes	Direction of travel
					High	Medium	Total			
<b>Previous Years</b>										
Change program	Nov 2012	Substantial	11	10	0	1	1		Revised date 31/06/16. The travel and home working policy are being reviewed and are on the forward plan for May 2016.	↔
IT Security	Aug 2013	Limited	15	14	1	0	1		Revised date 31/12/15 Ownership of the IT Strategy has been re-assigned. Infrastructure Strategy is subject to discussions with NKDC which have been delayed due to staff changes.	↔
			<b>26</b>	<b>24</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>		
<b>2014/15</b>										
Economic Development	Dec 2014	Some Improvement Needed	5	4	0	1	1			↔
Contract Management	Apr 2015	Major Improvement Needed	13	10	0	1	1	1 H 1 M	Follow-up audit in 2016/17 plan	↑
ICT Mobile Devices	May 2015	Some Improvement Needed	6	4	0	1	1	1 M		↔

# Audit Lincolnshire – Internal Audit Report

Development Management Improvement Plan	July 2015	Major Improvement Needed	1	0	0	0	1	1 H	Superseded by Peer Review	
			<b>25</b>	<b>16</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>3</b>		
<b>2015/16</b>										
Insurance	July 2015	Substantial Assurance	6	4	0	0	0	2M		
Effective Decision Making	August 2015	Substantial Assurance	7	3	0	0	0	4 M		
Enforcement	Nov 2015	Substantial Assurance	5	0	0	0	0	2H 3M		
Local Land Charges	Sept 2015	Low Assurance	10	4	0	0	0	3H 2H		
			<b>28</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>		
<b>Grand Total Outstanding</b>					<b>2</b>	<b>4</b>	<b>6</b>	<b>20</b>		