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West Lindsey District Council

Internal Audit Annual Report – 2016/17

West Lindsey
District Council
The Entrepreneurial Council

What we do best…

Innovative assurance services

Specialists at internal audit

Comprehensive risk management

Experts in countering fraud

…and what sets us apart

Unrivalled best value to our customers

Existing strong regional public sector partnership

Auditors with the knowledge and expertise to get the job done

Already working extensively with the not-for-profit and third sector

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This report has been prepared solely for the use of Members and Management of West Lindsey District Council. Details may be made available to specified external organisations, including external auditors, but otherwise the report should not be used or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of internal control that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not bought to our attention. The opinion is based solely the work undertaken as part of the agreed internal audit plan.

Distribution List
Chief Executive
Directors
External Audit

Management Summary

Purpose of Annual Report

1. The purpose of the Annual Internal Audit Report is to meet the Head of Internal Audit annual reporting requirements set out in the Public Sector Internal Audit Standards (PSIAS) and the Accounts and Audit Regulations 2015.   In particular:-
   - Include an independent opinion on the overall adequacy and effectiveness of the Council's governance, risk and control framework and therefore the extent to which the Council can rely on it;
   - Inform how the plan was discharged and the overall outcomes of the work undertaken that supports the opinion;

- A statement on conformance with the PSIAS and the results of the internal audit quality assurance and improvement programme (QAIP);
- Draw attention to any issues particularly relevant to the Annual Governance Statement.

Annual Opinion

2. For the twelve months ended 31 March 2017, based on the work we have undertaken and information from other sources of assurance, my opinion on the adequacy and effectiveness of West Lindsey's arrangements for governance, risk management and control is shown in **Figure 1.**

Figure 1 – Head of Internal Audit Opinion

Governance	Risk	Internal Control	Financial Control
Performing Well – Some improvements identified over the Council's governance, risk and control framework or to manage medium risks across the Council	**Performing Well –** No concerns that significantly affect the risk management framework and successful delivery of the Council priorities	**Performing Well –** Some improvements identified over the Council's control framework or to manage medium risks across the Council	**Performing Well –** No concerns that significantly affect the governance, risk and control framework and successful delivery of the Council priorities

How we came to our opinion

Governance

3. Good Governance can mean different things to people – in the public sector it means:

    "Achieving the Intended Outcomes While Acting in the Public Interest at all Times"

4. It is comprises of systems, processes and culture and values, by which the Council is directed and controlled and through which they account to, engage with, and where appropriate, lead their communities.

5. Each year the Council is required to reflect on how its governance arrangements have worked – identifying any significant[1] governance issues that it feels should be drawn to the attention of the public – in the interests of accountability and transparency. Significant governance issues identified by the Council in the 2017 draft statement are:
    - Implementation of General Data Protection Regulations
    - Political Governance – to maintain and re-inforce the current high standards across all levels of democratic governance within West Lindsey
    - Partnerships – to critically evaluate and maintain the effectiveness of the Council's key strategic partnerships
    - Value for Money – to complete value for money assessments across service areas and develop appropriate improvement plans to achieve greater value for money

6. The Governance and Audit Committee helps to ensure that these arrangements are working effectively. They regularly review the governance framework and consider the draft and final versions of the Annual Governance Statement.

7. In April 2016, CIPFA / SOLACE published an updated 'Delivering Good Governance in Local Government – Framework and Guidance'. This sets out the latest good practice operating in the current public sector environment. It defines seven core principals by which a Council can test out their governance arrangements. In February 2017 the Council reviewed and assessed its arrangements and confirmed that the Council conforms with the Framework – with governance arrangements in place that are up to date and relevant to the environment it operates in.

8. It is crucial to the Council's success that its governance arrangements are applied in a way that demonstrates the sprit and ethos of good governance – this cannot be achieved by rules and procedures alone – the Council is expected to have a culture that places the public and integrity at the heart of its business. One key area of the new governance guidance is demonstrating the 'ethical mind set' in how decisions are made.

9. The draft Annual Governance Statement has identified an area of oversight around 'political governance' and the internal audit plan for 2017/18 includes an 'Ethical Audit' – looking below the surface and seeing how these arrangements work in practice.

10. During 2016/17 major focus has been placed of refining business processes to identify sustainable efficiencies and service improvements – with a number of restructures taking place. Unsurprisingly this has had an impact on the Council's governance arrangements – with the assurance arrangements identifying 'capacity to deliver key projects' and 'resilience' as key risks. The Council continues to operate effectively in the challenging and complex public sector environment

11. Taking the above information into account we have assessed the governance framework as **Green / Amber -** performing well.

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[1] Significance = The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance and impact.

Risk and Internal Control

12. We took account of the outcome of our internal audit work during the year. We are pleased to report that no areas 'low' assurance opinions were given during the year.

13. Our work identified two areas where we gave a 'limited' assurance opinion on an activity. These are:

- **Progress and Delivery –** we recommended improvements around polices, performance reporting processes and peoples understanding of requirements.

- **Payment Card Industry Data Security Standards –** recommended improvements to ensure compliance.

Combined Status Report

14. The Council produced its Combined Assurance report in March 2017. **Figure 2** provides the summary of the overall assurance status on the Council's critical activities.[1] Overall it shows a satisfactory level of assurance - giving predominately a medium (amber) or high (green) level of assurance. There were no assurance gaps. This shows good assurance arrangements – reducing the likelihood of unknown risks / surprises occurring.

15. The assurance report has highlighted some areas where the Corporate Leadership Team is maintaining a 'watching' brief over emerging risks. These relate to:

- **People** – capacity to deliver a challenging growth and innovative programme of projects, and;

- **Resilience** – the annual staff survey highlighted the need for management development - balancing operational delivery with management responsibilities.

Figure 2 – Overall Assurance Status on Critical Activities

Overall Assurance Status 2016/17
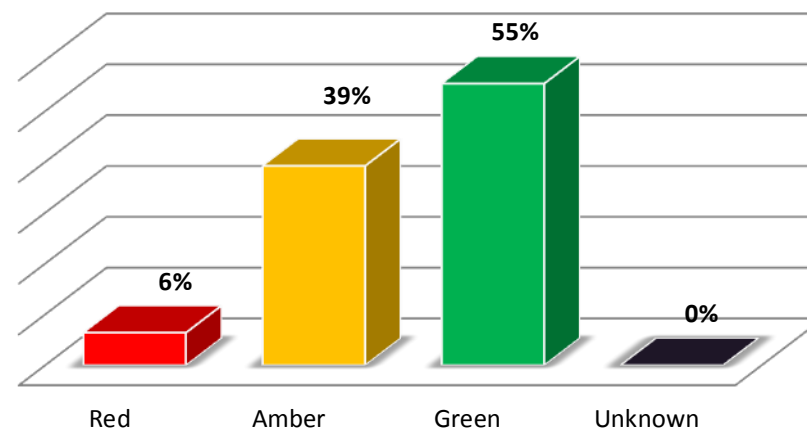
16. Review of the Council's risk register also identified a high risk around Information Governance – linked to Cyber Security, data loss and business continuity. Management actions are in place or in progress to manage this risk.

17. Taking all of the above information into account we have assessed the internal control environment as **Green / Amber -** performing well.

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[1] Those identified by senior management as having significant impact on the successful delivery of Council priorities or whose failure could result in significant damage to reputation, financial loss or

Risk Management

18. There is an established framework in place for the Council to manage the key risks facing services and successful delivery of priorities with regular reporting to management and members.

19. The Governance and Audit Committee continues to receive regular updates on how the Council manages its risks.

20. We benchmarked the Council's current risk management arrangments. Our assessment has been based on our knowledge of West Lindsey's risk management arrangements and accepted good practice.

21. Our overall assessment is that the Council has reached Level 3 in terms of risk management maturity – with many areas reaching Level 4.

Level 3 - Working	Risk management is **working** for the organisation
Level 4 - Embedded & working	Risk management is **embedded and integrated** within the organisation

22. On this basis we have assessed risk management as **Green** – performing well.

Financial Control

23. Our work provides an important assurance element to support the External Auditor's opinion on the Council's Statement of Accounts. During the year we reviewed:

   - Key policies and procedures
   - Pensions
   - Debtors
   - Benefits

24. The Council has good financial management processes in place – that generally work well. We are pleased to report that we were able to provide 'substantial' assurances opinions on the areas we reviewed. On this basis we have assessed financial control as **Green** – performing well.

25. Since completing our audit plan for 2016/17 we have become aware of an instance where procurement processes have not been fully complied with. This relates to the recruitment and contract management of a consultant without following contract procedure rules. Our internal audit plan for 2017/18 will be following this transaction up in more depth to ensure that the issue is not systematic.

Roles and Responsibilities

26. The Council is responsible for establishing and maintaining risk management processes, control systems and governance arrangements. Internal Audit plays a vital role in providing *independent risk based and objective assurance* and *insight* on how these arrangements are working. Internal Audit forms part of the Council's assurance framework.

27. Where Internal Audit work has identified improvements, we have worked with management to agree appropriate corrective actions and a timescale for improvement. It is the responsibility of management to implement the agreed actions.

28. We are pleased to report that management have implemented all of the recommendations due for reports issued during 2016/17.

29. The Council is responsible for developing and publishing an Annual Governance Statement – reporting how they have monitored the effectiveness of their governance arrangements during the year – providing information on any significant governance issues.

30. The Annual Internal Audit Report should inform the Annual Governance Statement - we recommend that the following areas be considered for inclusion:

   - People - maintaining resilience and capacity
   - Information Governance – Cyber Security and Business Continuity

Scope of Work

31. Our risk based internal audit plan was prepared taking into account the critical activities and key risks to support the basis of my annual opinion. It has remained flexible to enable us to respond to emerging risks and maintain effective focus.

32 The Governance and Audit Committee approved the 2016/17 original audit plan of 200 days on the 17th March 2016. We have delivered 140 days (including housing benefit subsidy) compared to the revised plan of 160 days (approved by the Governance and Audit Committee on the 17th January 2017) and 17 review areas – **88%** of the revised plan by the end of the year. **Figure 3** shows the audit areas we covered during the year.

Figure 3 – Audit Areas covered in 2016/17 Plan
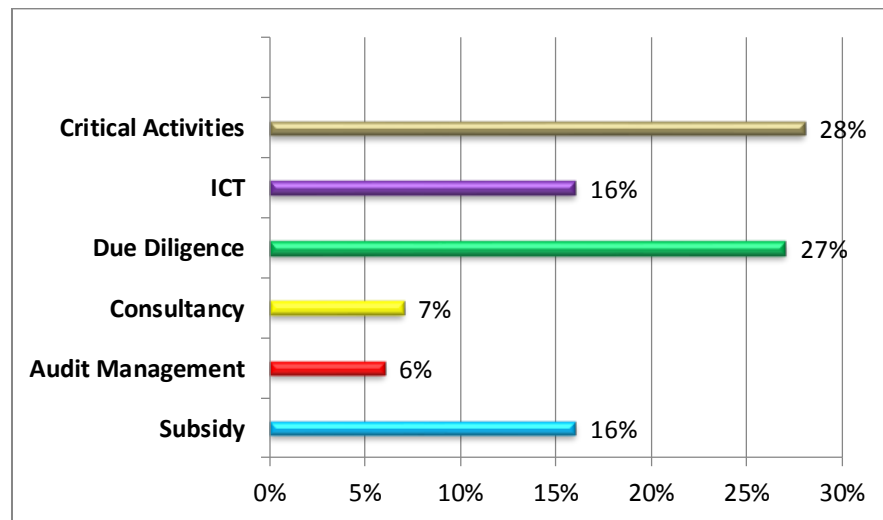
Restrictions on Scope / Changes to plan

33. It has been a challenging year to schedule some audits - resulting in a reduction of coverage by 20%.

34. The key changes to the plan were:

    Development Management (15 days) – this audit was originally planned to be undertaken in 2015/16. There has been a number of reasons why the audit has been deferred – namely, a peer review was undertaken and management improvement actions were identified and new management arrangements put in place during 2016. I can confirm that the audit has commenced in May 2017.

    Transformation (10 days) – this audit was originally planned for 2015/16 when we undertook some preliminary scoping work. This audit has been postponed at the request of management due to changes being implemented in the governance arrangements. We will be reviewing the aims and effectiveness of the Entrepreneurial Board as part of the 2017/18 internal audit plan.

    Contingency (15 days) – unallocated.

35. We have been working with the Director of Resources to address the problems we have faced in scheduling our work plans. All audits for 2017 / 18 have been scheduled. The clearance of terms of reference and audit reports through the Corporate Leadership Team has improved. The Governance and Audit Committee will also seek explanations as to the reason and rationale for any changes to the approved plan. These steps seek to improve the audit process and should ensure that the plan is delivered as agreed.

36. I do not consider these changes to have had an adverse effect on the delivery of my overall opinion but it has impacted upon my ability to provide the Council with independent assurance over some of its key risks and critical business systems.

37. We have not experienced any impairment to our independence or objectivity during the conduct and delivery of the Internal Audit Plan.

38. The charts in **Figure 4** shows the assurance opinions given in 2016/17 compared to those in 2015/16. Our audit plan includes different activities each year – it is therefore not unexpected that these vary; however, the assurance levels do give an insight on the application of the Council's control environment. We can see that overall assurance levels have remained broadly the same during 2016/17. The detail of audit reviews completed during 2016/17 is shown in Appendix 1.

39. The charts in **Figure 5** show the comparison of internal audit recommendations made 2015/16 and 2016/17. Details of systems reviewed can be found in Appendix 1.

40. We track the implementation of agreed management actions. Over the past year management have implemented 100**%** of recommendations due by the 31st March 2017. Details of outstanding recommendations are shown in Appendix 2 - .

Figure 4 – Comparison of Assurances
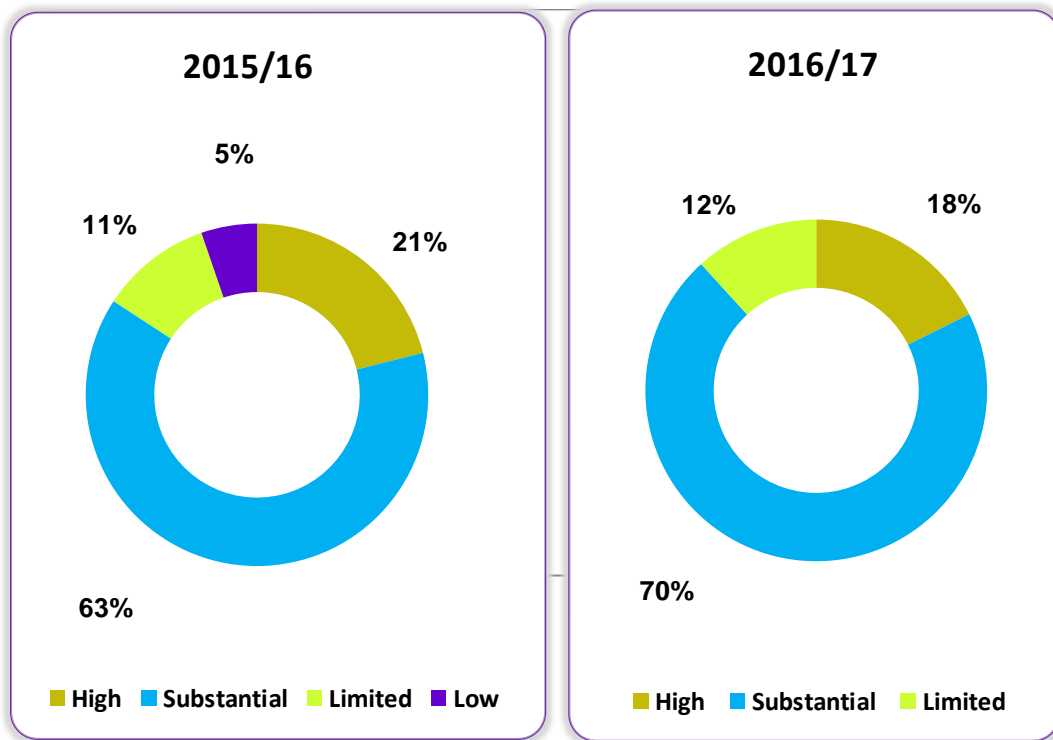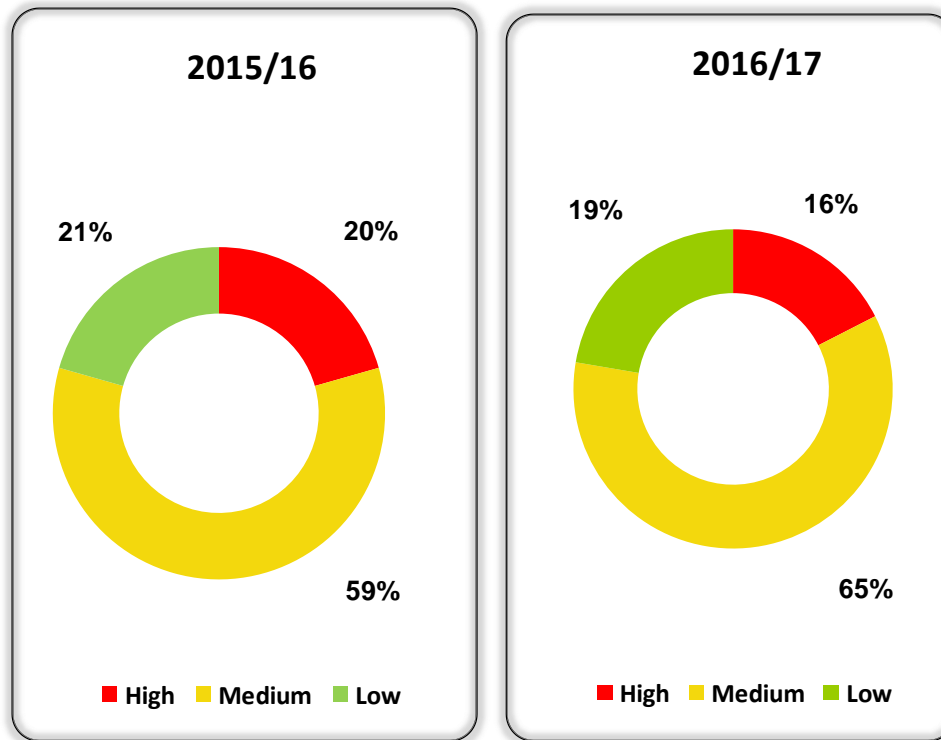

2015/16
5%
11%
21%
63%
High Substantial Limited Low

2016/17
12% 18%
70%
High Substantial Limited

Figure 5 – Recommendations Made by Priority

2015/16
21% 20%
59%
High Medium Low

2016/17
19% 16%
65%
High Medium Low

Other Significant Work

Governance Training Workshop

41. We provided Governance training and awareness to the Senior Leadership Team in July 2016.. The aim of the workshop was to highlight the importance of good governance and through discussion and reviews of key supporting documents obtain management feedback on how to maintain and improve the governance structure of the Council.

Counter Fraud

42. Assurance Lincolnshire co-ordinates the Lincolnshire Counter Fraud Partnership whose key aim is to 'Fight Fraud Locally' and co-ordinate counter fraud resources effectively.

43. We undertook a 'health check' on the Council's counter fraud arrangements. The outcome of this work showed that the Council has established a policy framework that promotes a 'zero tolerance' to fraud. A number of improvements were suggested around raising awareness, updating policies in light of recent guidance and reviewing the adequacy of resources.

Delivery of internal audit plan 2016/17

44. Internal Audit's performance is measured against a range of indicators. The table in Figure 6 shows our performance on key indicators at the end of the year. We are pleased to report a good level of achievement against the added value of our work - with client feedback on being 'excellent'. A key improvement area remains around the delivery of the audit schedule and the clearance of reports.

44. We will continue to work Senior Management to help improve the audit process – including:

   ▪ engagement and agreement of the audit schedule
   ▪ clearance of audit reports through the Corporate Leadership Team
   ▪ swift escalation of issues affecting progress and delivery eg resources and access to information

Figure 6 Performance on key indicators

Performance Indicator	Target	Actual @ 30th April 2017
Percentage of plan completed.	100%	88%
Percentage of key financial	100%	66%
Percentage of recommendations agreed.	100%	100%
Percentage of recommendations due implemented.	100% or escalated	100%
Timescales: Draft report issued within 10 working days of completing audit	100%	77% - 7 out of 9
Final report issued within 5 working days of closure meeting / receipt of management responses.	100%	100% - 9 out of 9
Period taken to complete audit within 2 months from fieldwork	80%	55% - 5 out of 9
Client Feedback on Audit	Good to Excellent	Excellent

Effectiveness of Internal Audit

45. We regularly canvass opinions on audit planning, report and communication from management responsible for activities under review. They score the effectiveness of our service as excellent, good, adequate or poor.

46. The table in Figure 7 outlines the responses by management on our service. For 2016/17 there was a 75% return rate of the questionnaire – with an overall average rating for the service of excellent.

Figure 7 – Client feedback

Post Audit Questionaire Results
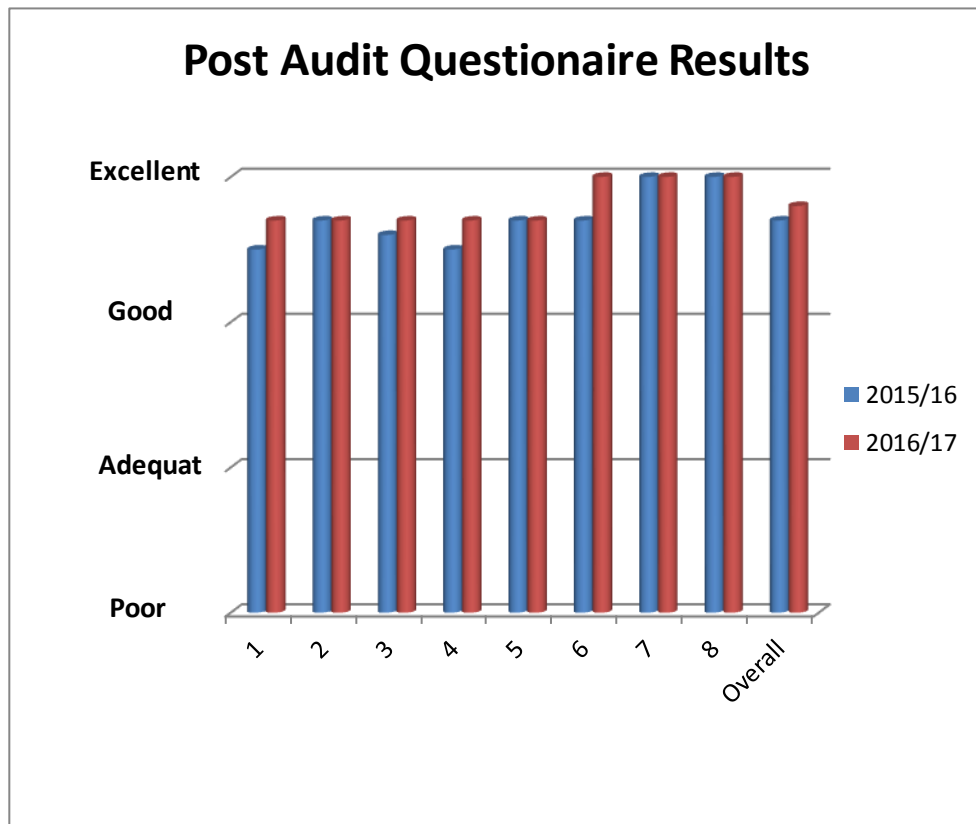
Questions:

Audit Planning

1. Consultation on audit coverage
2. Fulfilment of scope and objectives

Audit Report

3. Quality of report
4. Accuracy of findings
5. Value of report

Communication

6. Feedback during the audit
7. Helpfulness of auditor (s)
8. Prompt delivery of report

Quality Assurance

47. We recognise the importance of meeting customer expectations as well as conforming to the UK Public Sector Internal Audit Standards (PSIAS). We continually focus on delivering high quality audit to our clients – seeking opportunities to improve where we can.

48. Our commitment to quality begins with ensuring that we recruit develop and assign appropriately skilled and experienced people to undertake your audits.

49. Our audit practice includes ongoing quality reviews for all our assignments. These reviews examine all areas of the work undertaken, from initial planning through to completion and reporting. Key targets have been specified - that the assignment has been completed on time, within budget and to the required quality standard.

50. Our Quality Assurance Framework (**Appendix 3**) includes all aspects of the Internal Audit Activity – including governance, professional practice and communication. We are able to evidence the quality of our audits through performance and delivery of audits, feedback from our clients and an annual self-assessment.

51. There is a financial commitment for training and developing staff. Training provision is continually reviewed through the appraisal process and regular one to one meetings. A training programme has been developed to ensure that staff are kept up to date with the latest technical / professional information and to ensure that they are equipped with the appropriate skills to perform their role.

52. Assurance Lincolnshire conforms to the UK Public Sector Internal Audit Standards. An External Quality Assessment was undertaken in September 2016. No areas of non-compliance with the standards that would affect the overall scope or operation of the internal audit activity was identified. One area of partial non-compliance on the lack of a specific audit of ethics and values was identified. This area has been included in the 2017/18 plan.

53. Our quality assurance framework helps us maintain a continuous improvement plan, which includes the following:

    - Update Internal Audit Charter and practice manual following revision of PSIAS in April 2017
    - Undertake planned Ethical Audits at each client
    - Working with management improve progress and delivery monitoring / audit scheduling
    - Continuing professional development around new and emerging practice guidance.

    A copy of the detailed action plan can be found in **Appendix 4**.

54. Although internal and external auditors carry out their work different objectives in mind, many of the processes are similar and it is good professional practice that they should work together closely. Wherever possible, External Audit will place reliance and assurance upon internal audit work where it is appropriate.

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Appendix 1   Internal Audit Assurances Given 2016/17

Audit Area	Assurance	Total Recs	High	Medium	Low
Housing Benefit Subsidy	Not Applicable	Completed			
Combined Assurance	Not applicable	Status report issued March 2017			
Commercial Strategy and Plan	Consultancy	Report issued 2016/17			
Key Control Pensions	WIP - Substantial	3	0	2	1
Key Control Debtors	WIP - Substantial	2	0	1	1
Key Control Benefits	WIP - Substantial	3	0	3	0
NNDR	High Assurance	0	0	0	0
Growth	Substantial	5	0	5	0
Risk Management	Substantial	7	0	6	1
Progress & Delivery	Limited	6	2	4	0
ICT PCI DSS	Limited	8	2	6	0
Incident Management Follow Up	Substantial	6	3	2	1
Housing Benefit Subsidy Testing	Substantial	1	0	1	0
Key Policies and Procedures	Substantial	12	0	5	7
ICT System Flare	WIP - Substantial	6	0	6	0
Intelligent Client	WIP - Substantial	3	2	0	1
Project Management	WIP - Substantial				
Overall Total		**62**	**9**	**41**	**12**
Due by 31 March 2016		**15**	**0**	**6**	**12**
Due after 31 March 2015		**47**	**9**	**35**	**0**

Appendix 2 – Outstanding Recommendations

Data is for audits completed 2016/17 where recommendations were due to be implemented by 31.03.2017

Activity	Issue date	Assurance	Total Recommendations	Recommendations Implemented	Priority of Recommendations			Recommendations not Due
					High	Medium	Low	
*								
Overall Total			0	0	0	0	0	0

*The latest audit recommendations tracker report which ran up to the 31.03.2017 showed there were no overdue actions from 2016/17 audits.

This data is for previous years completed audits where recommendations were due to be implemented by 31.03.2017

Activity	Issue date	Assurance	Total Recommendations	Recommendations Implemented	Priority of Recommendations			Recommendations not Due
					High	Medium	Low	
ICT Infrastructure	2012/13	Limited	15	14	1*	0	0	0
Overall Total			**15**	**14**	**1**	**0**	**0**	**0**

*Original date 31.12.2013 - Revised date 31.07.2016

Appendix 3 - Quality Assurance Framework
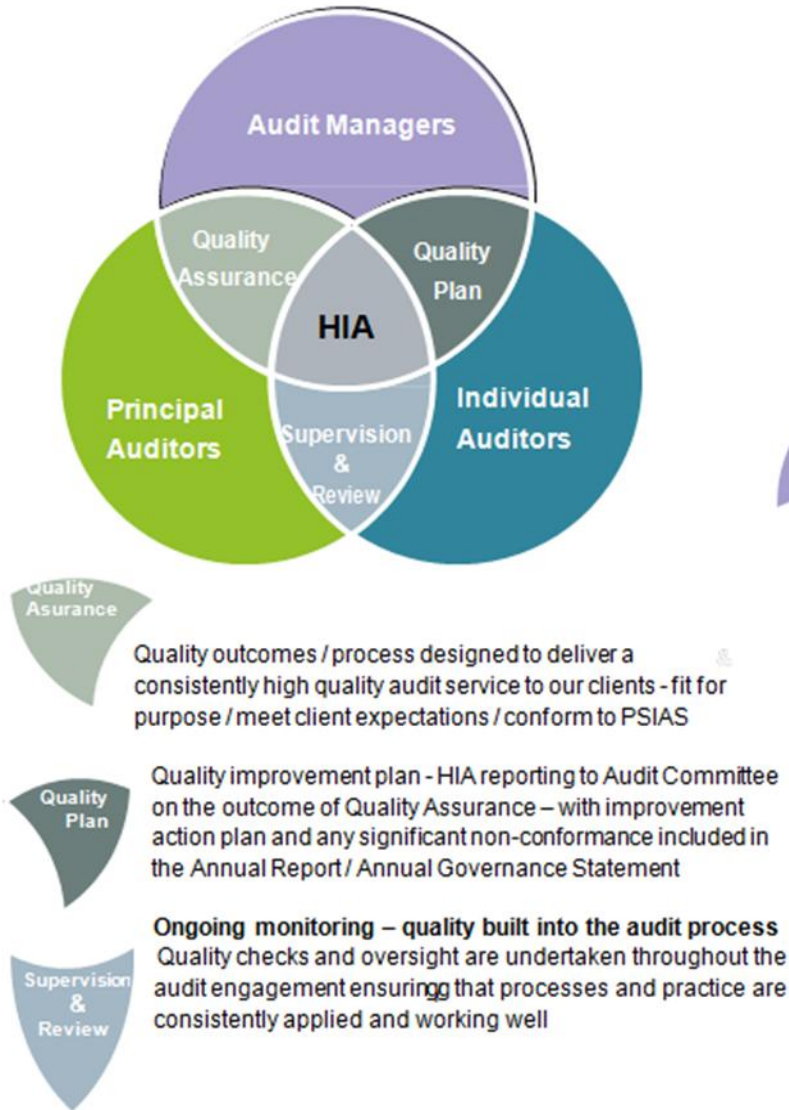
Annual self-assessment

- Head of Internal Audit - develop & maintain Quality Assurance Improvement Programme (QAIP) & improvement action plan

- Focus on evaluating conformance with Internal Audit Charter, definition of Internal Audit, Code of Ethics & the Standards

- **External Quality Assessment undertaking in September 2016 confirmed that our practice conforms to the Public Sector Internal audit Standards. .**

Periodic quality assurance assessments

- Obtain periodic assurance that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit practice standards
- Provide HIA with quarterly highlight reports on outcome of reviews

- Conduct all audit engagements in accordance with audit practice standards / PSIAS
- Behave at all times in accordance with the Code of Ethics / Code of Conduct
- Promote the standards and their use throughout the Internal Audit activity
- Commitment to delivering quality services

- Obtain on-going assurance that that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit practice standards
- Undertake engagement supervision and review. The extent of supervision needed will depend on the proficiency and experience of the internal auditors and the complexity of the engagement.

Quality Assurance
Quality outcomes / process designed to deliver a consistently high quality audit service to our clients - fit for purpose / meet client expectations / conform to PSIAS

Quality Plan
Quality improvement plan - HIA reporting to Audit Committee on the outcome of Quality Assurance – with improvement action plan and any significant non-conformance included in the Annual Report / Annual Governance Statement

Ongoing monitoring – quality built into the audit process
Quality checks and oversight are undertaken throughout the audit engagement ensuring that processes and practice are consistently applied and working well

Appendix 4 – Continuous Improvement Plan

	Opportunities for Improvement	Actions	Timescale for tasks to be achieved	Person Responsible	Status
Governance					
1.	Ethical Audits	Complete phase 2 of the ethical audit at LCC	Phase 2 – March 2017	Head of Audit	Phase 2 – draft terms of reference to CMB November 2016 – scheduled May 2017
		Undertake governance audit at each client and discuss value and timing of an ethical audit – are the governance arrangements working well	March 2016 2016/17 audit plan	Head of Audit / Team leaders	Phase 1 completed at LCC – phase 2 scheduled.
2.	PSIAS	Regular practice discussions at team meetings – including: • Code of ethics • Audit process • Communicating results • Hot topic	Ongoing	Management Team	Audit process covered through Pentana training
3.	Progress and Delivery Reporting	Improve in year reporting on the outcome of internal audit work and performance (as necessary)	Immediate	Head of Audit / Team Leaders	Progress reports will be shared with Management Teams
Practice					
4.	Practice notes	Review and update: • Charter • Audit Process • Health Check and VfM practice note	September 2017	Head of Audit	Not Due

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Opportunities for Improvement		Actions	Timescale for tasks to be achieved	Person Responsible	Status
		– review and sign off			
Communication					
5.	Contemporary reporting	Improve timescales for delivery of audit and investigations from time fieldwork commences to issue of draft and final reports	Monitored through progress reports	Team Leaders	Revised targets and scheduling approaches agreed. An area where a watching brief is required.
6.	LCC only Managing client relationship	Take the opportunity given by the Senior Management restructure to rebuild relationship with IT service manager.	November 2016	Head of Audit	In progress

Appendix 4 – Continuous Improvement Plan

Continuing Professional Development (Service / Team)				
	Area / Activity	**Outcome**	**Date Planned**	**Status**
I.	IT Audit Awareness / Training General	Greater understanding of Computer Aided Auditing Techniques – benefits and use in determining testing strategies / analysing data	October 2017	Further guidance on CAAT's required after IdEA upgrade
II.	Internal Audit Update: • Horizon Scanning • Practice updates		CIPFA Audit Conference – May 2017 CIPFA Audit Update – November 2017 Team briefings: • PSIAS 2017 • Ethical Audits • Thinking about Risk • Added Value and Insight • Good Governance – 2016 • Effective Audit Committees • Counter Fraud • Improving customer experience / the politics of Internal Audit	Scheduled throughout the year

Appendix 5 - Glossary of Terms

High	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. The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.
Substantial	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. 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.
Limited	Our critical review or assessment on the activity gives us a 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.
Low	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. 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.

Assurance Definitions

Significance

The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.

Head of Internal Audit Annual Opinion

The rating, conclusion and/or other description of results provided by the Head of Internal Audit addressing, at a broad level, governance, risk management and/or control processes of the organisation. An overall opinion is the professional judgement of the Head of Internal Audit based on the results of a number of individual engagements and other activities for a specific time interval.

Governance

Comprises the arrangements (including political, economic, social, environmental, administrative, legal and other arrangements) put in place to ensure that the outcomes for intended stakeholders are defined and achieved.

Risk

The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Control

Any action taken by management, the board and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management - plans, organises and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.