

Audit	Background to review	Key findings	Audit opinion ⁽¹⁾	Agreed Actions (Priority) ⁽²⁾
Financial Assessments and Benefits	SCC undertakes financial assessments of service users of Adult Social Care services in accordance with the council's charging policy. The audit sought assurance that adequate controls were in place and operating to meet the need of FAB operations.	Delays in the completion of financial assessments were identified, caused in part by the need to prioritise cases in the context of limited resources for FAB advisors. Whilst the FAB service reports on a number of metrics, comparative statistics are not collated due to the limited reporting facility available in the old (outgoing) system	Reasonable Assurance	FABS are currently rolling out a mobile financial assessment application, and have launched an online Financial Assessment tool for the public to provide their information online to improve efficiency (Medium). Reporting in the new system has significantly improved since the audit and further reports being used to inform the development of a new suite of Key Performance Indicators from April 2018 (Medium).
Grass Cutting	This audit was undertaken to provide assurance that controls were in place to ensure service delivery specifications in the Agency Agreements for grass cutting contracts were in place and operating effectively.	Grass cutting services are being delivered to a reasonable standard in line with Agency Agreements agreed with Borough and District Councils.	Substantial Assurance	There were no high or medium rated recommendations for this audit
Gifts & Hospitality (follow-up audit)	This audit followed up on agreed actions following an audit in August 2016, when the opinion was 'Significant Improvement Needed'	Revisions to the Gifts & Hospitality Policy and the Code of Conduct have successfully addressed all outstanding issues from the previous audit. Further improvements in transparency and raising awareness of this policy have also been made.	Reasonable Assurance	There were no high or medium rated recommendations for this audit

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Nursery Education Funding (follow-up audit)	This audit was scheduled following a previous review in October 2015 that had an opinion of 'Significant Improvement Needed'. The follow-up was postponed in 2016/17 to allow for the implementation of the Free Early Education Portal and a restructure within CSF Directorate.	<p>All of the previous recommendations have been implemented in full or, in a few cases, superseded by the capacity of the new system. The introduction of the Portal has increased the accuracy of payments to settings, and has allowed for far greater scrutiny of data.</p> <p>The service are yet to implement an effective rolling programme of periodic visits to settings to ensure compliance with funding criteria and requirements.</p>	Reasonable Assurance	Following the restructure in the Directorate, suitable staff are being identified to be trained to undertake these visits. A programme of visits, and associated guidance notes, are being prepared with advice from Internal Audit (Medium).
Efficiency Savings	This audit was undertaken to provide assurance that controls are in place to ensure the effective planning and scrutiny of savings proposals and targets, and track and report progress against savings targets in the MTFP.	<p>On occasion the narrative and figure work within 'savings planning documentation' in projects was too generalised to provide assurance that controls were fully effective.</p> <p>There was no template or guidance to indicate the level of detail required when efficiency savings proposals are submitted, leading to an inconsistent standard of submission.</p>	Reasonable Assurance	<p>Individual savings projects with targeted annual savings exceeding a set threshold (provisionally £500k) will be required to develop a more detailed plan, which will be held in the overall tracker (Medium).</p> <p>Finance will develop such a template, and the revised approach is to be piloted in 2018/19 and introduced across all services in readiness for 2019/20 (Medium).</p>

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Pavement Horizon	The audit objective was to ensure that controls and in place and operating effective to ensure the effective delivery of this corporate project - a planned pavement maintenance programme with a £20m budget over five years.	For one scheme there was no audit trail to confirm the validity of work completed as part of the 2016/17 programme. The scheme was added to the programme by verbal instruction from a manager, who is no longer employed by the council.	Reasonable Assurance	Moving forward, only schemes with demonstrable scores under the revised criteria will be added to the programme of works (Medium).
Order to Cash	The Order to Cash process is a Key Financial System and as such subject to annual Internal Audit review	<p>With the new Order to Cash management team only recently established, not all supervisory tasks have been reallocated or handed-over.</p> <p>There are no formal targets to reduced aged debt over six months old (currently £2.53m)</p>	Reasonable Assurance	<p>The new management team have identified this as a task to be addressed among other initial setting-up duties (Medium).</p> <p>A reduction in aged debt will be targeted including the establishment of format targets, focus on older debt known to be challenging to collect, and a review of the process to refer cases to Legal Services (Medium).</p>

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General Data Protection Regulation (GDPR)	GDPR is a new EU Regulation designed to strengthen and unify data protection for individuals. As a new legislative requirement, Internal Audit undertook a review to assess the council's level of preparedness	<p>The audit found that whilst progress was in train, more preparatory work needed to be done in some key areas (based on the Information Commissioner's Office '12 key steps') namely:</p> <ul style="list-style-type: none"> • the new right for an individual to have data erasure and 'data portability'; • around the enhanced rights to data subjects submitting a Subject Access Request; and • around new rights in relation to giving consent for personal data processing 	Partial Assurance	Actions have been agreed with the Corporate Information Governance Manager with a target date of May 2018, which will address the issues identified within the report and ensure policies and other appropriate mediums (e.g. the SCC website) are updated to ensure compliance with the new requirements.
Risk Management	Internal Audit conducts an annual review of Risk Management, an integral part of effective corporate governance arrangements.	Progress is being made against the 2017/18 risk management plan. Risk management processes, roles and responsibilities are clearly defined and risk register recording is clear and consistent. The council is continuing to embed a consistent risk management culture.	Substantial Assurance	There were no High or Medium priority recommendations relating to this audit.

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Organisational Ethics	A review of organisational ethics has been an annual review to satisfy PSIAS requirement 2110.A1 to evaluate the design, implementation and effectiveness of the council's ethics-related objectives, programmes and activities.	<p>There was no assurance that below pay grade PS14 the registering of employee interests was being consistently applied across the council.</p> <p>Numbers of officers completing the Fraud E-Learning course were lower than expected.</p> <p>The annual staff survey did not ask specific questions about ethics, behaviours and values.</p>	Reasonable Assurance	There were no High or Medium priority recommendations relating to this audit.

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¹ Audit Opinions

Substantial Assurance	Controls are in place and operating as expected to manage key risks to the achievement of system or service objectives.
Reasonable Assurance	Most controls are in place and operating as expected to manage key risks to the achievement of system or service objectives.
Partial Assurance	There are weaknesses in the system of control and/or the level of non-compliance such as to put the achievement of the system or service objectives at risk.
Minimal Assurance	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

² Agreed Actions

Priority High (H) - major control weakness requiring immediate implementation of recommendation

Priority Medium (M) - existing procedures have a negative impact on internal control or the efficient use of resources