

# Internal Audit and Counter Fraud Quarter 2 Progress Report 2022/23

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## 1. Summary of Completed Audits

### Planning (2022/23)

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- 1.1 This audit was an addition to our agreed plan for 2022/23 following a management request.
  - 1.2 The purpose of our audit was to provide assurance that key controls were in place to meet the following objectives:
    - Policies and procedures on planning enforcement and Regulation 3 (where the Council is both the applicant and the determining authority) ensured statutory requirements were met;
    - Adequate reporting processes to the Planning and Regulatory Committee existed to ensure they received sufficient information to make informed decisions; and
    - The processes in place to manage Community Infrastructure Levy (CIL) and Section 106 funding were robust, adhered to regulations, and were efficient.
  - 1.3 Key findings identified during the audit were as follows:
    - Not all key activities and controls carried out were properly recorded, for example those around review and approval;
    - There was an absence of documentation for all processes, activities and tasks to ensure these were undertaken to a consistent standard;
    - Information around enforcement activities was not current and/or updated as cases are progressed, with some records being duplicated;
    - Engagement, collaboration and communication for Regulation 3 applications between the client department and the Planning Team was not always timely and effective;
    - Some Planning & Regulatory Committee members felt that reports and papers provided to them were not timely and provided insufficient content to enable them to effectively undertake their role; and
    - The Planning & Regulatory Committee received no performance metrics to allow for the objective assessment of service performance.
  - 1.4 Overall, we gave an opinion of **Partial Assurance** following this audit, agreeing nine actions with management (one of which was High Priority, and eight of Medium Priority) to make improvements to processes and control. A follow-up audit will be scheduled early in our 2023/24 plan.

### Local Government Pension Scheme (LGPS) Performance (2022/23)

- 1.5 This audit was scheduled as part of our plan of assurance work over the LGPS Pension Scheme.
- 1.6 The purpose of this audit was to provide assurance that controls were in place to meet the following key objectives:

- Refunds, retirements and death notifications were actioned in line with published timeframes and statutory guidelines;
- Service performance in relation to refunds, retirements and death benefit processing was reported and monitored, and action was taken where necessary to address any arising concerns; and
- We also undertook a follow-up of previously agreed actions from our 2021/22 Pension Administration audit relating to performance aspects of the service.

- 1.7 We identified a number of key control weaknesses within the current arrangements, including:
- A review of internal performance reports presented to the Surrey Local Pension Board identified discrepancies in the opening and closing case balances affecting up to 15 of the 19 indicators reported;
  - The methodology used to present the percentage of cases completed within the service level agreement timeframe did not account fully for outstanding cases. The impact of this negatively affects all reported indicators in varying degrees depending upon the backlog of cases outstanding; and
  - We reviewed the performance of The Pension Regulator ‘priority processes’ relating to refund, retirement and death processing. We found that service performance issues remained across these administrative areas and that data integrity issues continue to effect the validity of reported performance.
- 1.8 Following our review, we were only able to give an overall opinion of **Partial Assurance**. In so doing, we recognise that the Pensions Administration Service remains in a period of significant change and the Turnaround Programme continues to identify and work towards addressing issues such as these.
- 1.9 Our audit identified and agreed four actions with management, three of which were High Priority and one of Low Priority. We will undertake a follow-up of this audit in line with the timeframe of actions agreed.

### Single View of a Child (Staff Preparedness)

- 1.10 As part of the Single View of a Child (SVOAC) programme, the Early Years and Education System (EYES) from Liquidlogic went live on 25 August 2022. It had been anticipated that the implementation of EYES would affect over 3,000 officers in ways ranging from accessing records in a new, single system, to introducing new ways of recording and managing provisions for children.
- 1.11 The EYES eLearning course was launched in early June 2022, with approximately 2,300 officers initially expected to complete it. However, by 9 August 2022, only 630 officers had either started or completed the eLearning, a take-up rate of just 27%.

1.12 The purpose of this piece of work was support the Programme Board through an assessment of the level of preparedness for the launch of EYES amongst Children's Services staff with specific regard to the:

- Awareness of EYES and its implementation date;
- Understanding of EYES and new processes;
- Engagement with training;
- Approach taken by service or team managers to inform staff; and
- Requests for support.

1.13 Due to summer holidays there was a low response rate to our survey. Whilst some assurance could be taken from the proportion of positive responses received, the total number of responses was not statistically sufficient to infer from. However, we determined that one key finding was relatively low confidence level expressed (only 55% of respondents) when we asked whether officers were confident that they understood their new work processes in EYES.

1.14 We recognised the efforts made by the SVoAC programme team to promote EYES and engage with staff at service and team level, monitor training uptake, and improve the Jive web pages, we concluded that finalising and sharing written guidance documents needed to be expedited to improve staff confidence. We continue to support the SVoAC programme.

### **LGPS Key Administrative Processes (2022/23)**

1.15 The Council is the statutory administering authority for the Surrey Pension Fund. At 31 March 2021, the fund comprised of 302 scheme employers with 111,791 members, of which 39,366 are active, and 44,062 deferred. The remaining 28,363 members are comprised of pensioners and dependants. The fund annually collects c.£207m in contributions from members and their employers and makes pension payments of c.£170m per annum to scheme members.

1.16 This audit specifically reviewed the arrangements in place for the appropriate administration of refund, retirement, and death benefit processing. The purpose of the audit was to provide assurance that controls were in place to meet the following objectives:

- There were clearly defined policy and procedural documents that reflect the requirements of scheme legislation;
- Refunds, retirement and death benefits were processed only upon receipt of sufficient supporting documentation from the scheme member or related party;
- Calculations and payments were subject to secondary review, reconciled and are only made through approved corporate systems.

- 1.17 Overall, controls relating to refunds, retirements and deaths were found to be operating effectively:
- Officers were supported to process administrative functions in line with the statutory requirements defined under the Local Government Pension Regulations;
  - Testing of a sample of scheme member records found that appropriate supporting information had been requested, obtained and retained to the scheme member record.

1.18 We identified three areas for improvement in relation to retaining supporting documentation and improving controls around refund calculations in the pension system Altair. Actions were agreed with management to address these areas. As a result of our audit we were able to give an overall opinion of **Reasonable Assurance**.

### **LGPS Key Financial System follow-up (2022/23)**

- 1.19 In 2020/21 we provided an audit opinion of Partial Assurance in respect of LGPS administration. As part of late quarter four work from our 2021/22 plan a follow-up review began to assess the progress made against the agreed actions, our audit concluding in August. Previous findings around aspects of performance were identified separately, as reported from paragraph 1.5 in this committee report.
- 1.20 The purpose of this review was to follow-up the agreed actions from the previous audit in regard to the following control objectives:
- To ensure appropriate controls were in place to meet the requirements of the LGPS in the effective administration of the pensions service and stewardship of the Surrey Pension Fund.
- 1.21 Our testing identified that improvements to control had been implemented and were operating as expected. The service demonstrated concerted efforts to improve the deficiencies identified in our previous review. In particular:
- An updated and published Privacy Notice had been published;
  - Action had been taken to follow-up on instances whereby employers had failed to provide member data impacting upon Annual Benefit Statements;
  - Reconciliation of member data in relation to Additional Voluntary Contributions (AVCs) was now underway;
  - Governance arrangements for the Surrey Local Pension Board had been strengthened through amending its quorum to be in line with other council committees, and through appointing an independent Chairman.
- 1.22 Overall, we were able to give an opinion of **Reasonable Assurance** following our audit, agreeing two actions with management in respect of improvements to member records.

### **Waste Re-Procurement (2021/22)**

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- 1.23 The current waste contract with Suez, let under a Private Finance Initiative (PFI) arrangement, is due to end in September 2024 and a re-procurement exercise has already commenced within the Council. The new contract arrangements are likely to be worth around £50m per annum.
- 1.24 The objective of our audit was to provide assurance over the governance arrangements in place as the re-procurement process began. The audit also considered whether the new contract would be likely to reflect the new waste strategy under consultation from central government.
- 1.25 The purpose of our audit was to provide assurance that controls were in place to meet the following objectives:
- The contract offered a business and pricing model that delivered value for money;
  - The contract was flexible to meet future changes to environmental and other regulations;
  - The procurement project was delivered on time and to budget; and
  - The procurement complied with Public Contracts Regulations.
- 1.26 We were able to provide **Reasonable Assurance** over the controls in place, although our testing identified a number of areas where we believe controls required strengthening. These included areas around timescales, roles and responsibilities, and consistency of approach.
- 1.27 Over the last few months, significant improvements in the control environment have been made, including a revised structure and improved reporting arrangements. If fully implemented as expected, this approach will help mitigate the majority of risks we highlighted in our report. Internal Audit will continue to work with management to support these improvements.
- 1.28 As part of our work we also followed-up with management the outcomes from our previous audit work in this area (dating to 2020). Whilst changes to staff in post made it difficult to establish tangible benefits of previous lessons learned, senior management has recognised the benefit of revisiting these lessons in the light of the new procurement exercise.
- 1.29 We agreed nine medium priority actions with management, a number around aspects of strengthening governance (for roles and responsibilities, documentation retention, and communication) and others around risk management, access to key data, and in the timeliness of core activities.

### Payroll (2021/22)

- 1.30 Payroll is one of the largest areas of expenditure for the Council and therefore is subject to annual internal audit review, the system being deemed a Key Financial System.
- 1.31 Taking into account the high levels of assurance from previous years audit work and the then imminent move expected to Unit 4 from SAP, our audit had a high-level focus as detailed below.

In addition, following a specific management request, we reviewed additional hours payments for Adult and Children's frontline teams to provide assurance over the controls in this area.

1.32 Consequently, the scope of our audit provided assurance that controls were in place to meet the following key objectives:

- Established processes were in place to monitor changes to Surrey Payroll records;
- Temporary Payments were subject to appropriate checks and authorisation before payments were made; and
- The administration of the payroll function was compliant with legal and regulatory changes.

1.33 Our testing identified that controls were in place and operating as expected. In particular:

- Processes and controls around starters, leavers, and in-year position changes were managed as expected;
- Recent payroll policy changes for Pay and Rewards were approved by appropriate committees and were implemented in the system within agreed timeframes;
- Payruns made were subject to appropriate checks, with material exceptions followed up by the team and checks undertaken on payments made to third parties;
- Previously agreed actions from the last audit had been implemented with the exception of the drafting of system procedure notes and work instructions, which had been deferred until the new ERP system is introduced; and
- The review of temporary payments identified that whilst all payments had been appropriately authorised, several instances when payments had been made at the correct rate but against the wrong payment type (impacting management information).

1.34 During the audit we were made aware that an automated 'robotic' payment to His Majesty's Revenue and Customs (HMRC) had been raised in error, remaining initially undetected but identified during the final payment approval process. The service, with our support, identified the control failing with additional controls introduced to help ensure that this is not repeated.

1.35 As a result of our findings, and allowing for the prompt remedial action taken around the robotic control issue, we were able to issue an opinion of **Reasonable Assurance**.

### **XPS Contract (2022/23)**

1.36 The Council outsourced the administration of the fire pension scheme via a three-year contract with XPS in August 2021. Overall responsibility for decision making, including on discretionary matters, is retained by the Council through its appointed Scheme Manager.

1.37 The purpose of the audit was to provide assurance that controls were in place to meet the following key objectives:

- There was a clearly defined and agreed contract, detailing the expectations of all parties;

- Robust governance arrangements were in place to ensure effective contract management;
- Measures to assure the Council that the service was being delivered as expected were built into the contract, with mechanisms addressing poor performance; and
- Payments were made in accordance with the terms and conditions of the contract.

1.38 Our audit noted some early areas of poor performance in the delivery of the contract, including issues around timeliness of service and quality of communications to scheme members and risks around data breaches. However, we are content that management have addressed these concerns swiftly with the provider and performance has since improved.

1.39 We identified that because of the low value of the contract (c.£30k per annum) it was developed at a local level within the service with minimal support from the Procurement team. This is compliant with corporate processes but has led to some aspects being excluded or not explicitly stated within the contract, including:

- A requirement to provide key information to the Surrey Local Firefighters Pension Board;
- A lack of documentation around key performance indicators associated with the contract; and
- Surrey Fire and Rescue Service access to specific reporting functions (which were stated in the tender specification, but are not explicit in the contract itself).

1.40 The assurance level of this review was borderline between the ratings of Reasonable and Partial Assurance. However, following discussions with management, we were content that the service had taken appropriate measures to quickly identify and mitigate initial weaknesses in service delivery received from the supplier, and that the efficacy of the control environment was improved from the previously in-house function. This led an overall opinion of **Reasonable Assurance**, with five medium priority actions agreed with management for improvement.

#### **IT&D Strategic and Operational Risk Management Arrangements**

1.41 IT risk management is the process to continually identify, assess, and reduce IT-related risk within the Council's wider risk management processes.

1.42 Our audit provided assurance that appropriate IT risk management arrangements were in place across the Council, and that awareness and ownership of risks existed across all departments. The specific control objectives reviewed were:

- The impact of IT-related risk was identified and included as part of the Council's risk management framework;
- IT-related risks were mitigated to acceptable levels; and
- IT-related risks were assigned to appropriate officers.

- 1.43 We were able to place a high level of assurance on the controls found to be in place, in particular:
- As expected, significant IT-related risks were included on the Council's strategic risk register;
  - Risks were clearly explained in terms of the causes, consequences, and controls/mitigations;
  - IT&D had their own departmental risk register covering both strategic and operational levels for both Surrey County Council and the wider Orbis partnership;
  - Robust processes are in place to identify and mitigate risk to risk-owners;
  - A key control in the process is the Change Advisory Board, allowing for sovereign risk appetites to be considered prior to changes being made to the wider IT environment; and
  - IT&D undertake security risk assessments and provide advice for the implementation of new systems, as well as the roll-out of upgrades/patches and the introduction of new systems.
- 1.44 We agreed one low priority action with management around the communication of IT risk, but as a result of our audit we were able to give an opinion of **Substantial Assurance** in this area.

#### **'Physical Energy' project**

- 1.45 We were asked by management to undertake a lessons-learned review of the Council's involvement in a project group comprising a number of external bodies, whose purpose was to raise funds to erect a recasting of the notable statue ('Physical Energy') by artist G. F. Watts within the county of Surrey.
- 1.46 The review focused on the governance arrangements in place around this project and formed conclusions on their efficacy. The lessons-learned from this work has been shared with senior management to inform both the ongoing relationship of the Council with this project, as well as helping to strengthen processes and protocols where the Council may involve itself in similar external projects in the future.
- 1.47 Given the nature of this review, there was no formal audit opinion given.

#### **Other Audit Activity**

##### *Support to the Digital Business & Insights (DB&I) Programme - Key Controls Assurance Work*

- 1.48 As part of our support to the programme we had planned to provide assurance over all key financial processes prior to the then expected go-live date of December 2022. However, due to the progress of the Programme and unavailability of all of the expected process documentation, we instead focused resource on areas considered to be most important in terms of the overall internal control environment.

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- 1.49 Consequently, during quarter two we concentrated on reviewing the internal control environment associated with the following key processes, as agreed with the Executive Director of Resources:
- Accounts Payable;
  - Accounts Receivable;
  - Payroll;
  - General Ledger; and
  - Budget Management.
- 1.50 Our work was necessarily based on a desktop review of the technical documentation and scripted processes available at the time of our fieldwork, comparing the proposed controls in Unit 4 to those in place within the current (SAP) system and against good practice. We also attended walkthrough demonstrations of relevant systems (where available) to gain further understanding.
- 1.51 Key findings from our work were as follows (recognising that development remains ongoing):
- For key processes reviewed, the documentation of the proposed control environment contained several gaps. It was unclear if the documentation itself failed to capture all the necessary controls, or whether controls were missing from the proposed processes;
  - We were unable to complete an end-to-end walkthrough through of any of the processes;
  - We remained unsighted on how integrations and/or reporting would feed into processes;
  - We were also unsighted regarding the permissions and roles assigned to individual users; and
  - A number of operational issues were raised by officers directly responsible for specific functional areas. Whilst these may not indicate a control weakness, the risks that arise may need to be considered by the Board.
- 1.52 From the work completed we were unable to form an overall opinion on the adequacy of the proposed internal control environment. However, as the re-plan of the programme continues, our assurance work will also continue and we will update the Committee on findings in our next progress report.

#### *Lessons Learned Review*

- 1.53 This information gathering exercise was commissioned by the Deputy Chief Executive and Executive Director for Resources with a view to identifying potential areas of focus for a future more formal lessons learned review of the DB&I programme, particularly focussing on the issues that may have contributed to the implementation delays and increased costs. The review involved discussions with thirty-two individuals who had key involvement with the programme delivery along with an examination of a limited amount of specific documentation.

- 1.54 The review identified a number of areas for future exploration when a more formal lessons learned exercise is completed, these included:
- Programme vision;
  - Financial risk management;
  - Delivery date estimation;
  - Interdependencies of tasks and critical path analysis;
  - Use of programme key gateways;
  - Process mapping; and
  - Programme risk management.
- 1.55 'Lessons Learned' reviews are most appropriately completed after project implementation so this preliminary exercise was undertaken in an attempt to capture the views and experiences of key stakeholders now whilst they are fresh in the minds of those involved. Once the new Enterprise Resource Programme is up and running, the expectation is that the work from this initial review can then be drawn upon to help inform a more comprehensive lessons learned review, which in turn, could inform review work being undertaken by the Resources and Performance Select Committee.

### School Audits

- 1.56 In the year since we began delivering a comprehensive programme of school audits, we continue to provide assurance over individual school control environments and to improve our level of engagement with key stakeholders through periodic liaison meetings.
- 1.57 We have a standard audit programme for all school audits, designed to provide assurance over key controls within the control environment, including:
- Governance structures ensure there is independent oversight and challenge by the Governing Body;
  - Decision-making is transparent, well documented and free from bias;
  - The school is able to operate within its budget through effective financial planning;
  - Unauthorised or inappropriate people do not have access to pupils, systems or the site;
  - Staff are paid in accordance with the schools pay policy;
  - Expenditure is controlled and funds used for an educational purpose;
  - All unofficial funds are held securely and used in accordance with their agreed purpose; and
  - Security arrangements keep data and assets secure.
- 1.58 At the time of writing, school audits are being carried out through a combination of remote working and physical visits.

1.59 A total of four school audits were delivered in quarter two, reflecting the long summer holiday during which most schools are closed. The table below shows a summary of schools we have audited, together with the final level of assurance reported to them.

Name of School	Audit Opinion
West Byfleet Community Infants School	Reasonable Assurance
Hurst Green Infant and Nursery School	Reasonable Assurance
Banstead Community Junior School	Partial Assurance
St Joseph's Catholic School	Partial Assurance

1.60 We aim to undertake follow-up audits at all schools with Minimal and most schools with Partial Assurance opinions. Arrangements will be made in respect of the two schools so identified.

1.61 Where common themes arise across a number of schools, these areas are flagged for subsequent inclusion in School Bulletins so that all schools can be advised of potential areas of weakness and of potential improvements to their control environments. A selection of common themes identified to the end of quarter two has included:

- Governors should be encouraged to declare any relevant interests via the school website;
- Reports on ring-fenced funding (e.g. Pupil Premium) should be published per Department for Education guidance;
- Schools are not requiring staff to complete a declaration of relevant business interest(s);
- The location and use of purchasing cards was often contrary to the issuing bank's conditions;
- Purchase orders are not raised for every order made with suppliers; and
- Evidence of Public Liability Insurance should be in place for visiting contractors.

#### *Grant Claim certification*

1.62 During quarter two, we successfully certified six grant claims in accordance with Central Government and/or European Union requirements:

- Local Transport Capital Funding Grant (with four separate elements) - £25,690,000
- Contain Outbreak Management Fund (incorporating Test & Trace grant) - £22,716,898
- Bus Subsidy Operators Grant - £1,125,000
- Substance Misuse Universal Grant - £401,106
- Troubled Families (second claim of 2022/23) - £163,200
- EU IMAGINE grant - €30,105

## 2. Counter Fraud and Investigation Activities

### *Counter Fraud Activities*

- 2.1 We are currently working with a number of Council services to ensure that the relevant data extracts are uploaded for the 2022 National Fraud Initiative (NFI) data matching exercise. The matches from the exercise will be available for us to review from 26 January 2023. The team continues to monitor intel alerts and share information with relevant services when appropriate.

### *Summary of Completed Investigations*

#### *False Representation (two cases)*

- 2.2 We provided an Independent Investigation Manager with support following concerns raised that a member of staff had provided false documentation in relation to a sick certificate. The member of staff resigned whilst under investigation. However, the investigation proceeded to a formal hearing and it was concluded that the individual's actions constituted gross misconduct. The individual's HR records have been endorsed to reflect the outcome of the hearing.
- 2.3 Input was also provided following a separate concern that a member of staff had falsified documentation for therapy sessions with children that never happened, in an attempt to hide poor work performance. The service had already investigated the matter and the staff member admitted that they had falsified records and provided mitigation for why they had done this. No separate action was required from us, and the case was referred back for management to consider disciplinary action.

#### *Mandate Fraud*

- 2.4 Advice was provided to the Payroll Team following an email being received by them which attempted to gather information on payroll bank changes. The service has been working closely with us to review their processes and have requested support through fraud awareness training.

## 3. Action Tracking

- 3.1 All high priority actions agreed with management as part of individual audit reviews are subject to action tracking. All high-priority actions due to be implemented by management by the end of quarter two had been implemented.

## 4. Amendments to the Annual Audit Plan

4.1 In accordance with proper professional practice, the Internal Audit plan for the year was kept under regular review to ensure that the service continued to focus its resources in the highest priority areas based on an assessment of risk. Through discussions with management, the following reviews were added to the original audit plan during this quarter:

Planned Audit	Rationale for Addition
Surrey LGPS Pension Fund Governance Review	A review to ascertain compliance with the statutory governance principles as set out in the Local Government Pension Scheme Regulations 2013 and also with the findings of the Good Governance Project Report commissioned by the MHCLG in 2021.
Highways Lane Rental	This review was added in agreement with management to provide assurance around the operation of the Surrey Lane Rental Scheme which began in April 2021 (A lane rental scheme is a legislative scheme under the New Roads and Street Works Act (1991) that allows a council to charge organisations undertaking street or road works).
Transformation Programme referral	This was a management referral to review specific procurement processes within the Transformation Programme arena in the light of possible control weaknesses having been identified.
Delegations/Authorisations within the Leadership Team	This audit was added to give assurance around the approvals processes for workflows and shopping carts at the top of the organisation hierarchy, where the values concerned lie at the higher end of delegated schemes of authority.

4.2 All of the new additions to the plan have been resourced through a combination of available contingencies and time recouped from reprioritised audit work, including cancelled audits.

4.3 Three audits were removed from the plan in this quarter.

Planned Audit	Rationale for Deletion
Firewatch (Application Audit)	Firewatch (a resource allocation system within Surrey Fire and Rescue Service) was part of our approved plan but after conversation with the new Chief Fire Officer we have agreed that other aspects of the service will benefit more from review by the available audit resource, hence the audit has been postponed.
iConnect (Application Audit)	iConnect is a secure platform which automates the submission of pension data from employers to the Fund.

	The Council is currently in the process of implementing a replacement ERP system, MySurrey. Due to the interdependencies between these systems, we have agreed with the management that this review will be undertaken following the implementation of MySurrey.
Pension Fund Cyber Security Arrangements	The Pension Fund are currently in the process of migrating the pension database, Altair, to remote hosting which would impact upon the scope of a review in this area. We have agreed with management that we will discuss the timing of this review following the completed migration.

4.4 We will continue to keep the resources available under review as the year progresses as current vacancies within the overall service structure may negatively impact on available days to deliver planned audits.

## 5. Internal Audit Performance

5.1 In addition to the annual assessment of internal audit effectiveness against Public Sector Internal Audit Standards (PSIAS), the performance of the service is monitored on an ongoing basis against a set of agreed key performance indicators as set out in the following table:

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Quality	Annual Audit Plan agreed by Audit Committee	By end April	<b>G</b>	Approved by Audit Committee on 28 March 2022
	Annual Audit Report and Opinion	By end July	<b>G</b>	2021/22 Annual Report and Opinion approved by Committee on 13 June 2022
	Customer Satisfaction Levels	90% satisfied	<b>G</b>	100% satisfaction for surveys received in the period
Productivity and Process Efficiency	Audit Plan – completion to draft report stage	90%	<b>G</b>	At Q2 we have achieved delivery of 53.3% of the annual plan to draft report stage (pro-rata target 45%).
Compliance with	Public Sector Internal Audit Standards	Conforms	<b>G</b>	January 2018 – External assessment by the South West Audit Partnership gave an opinion

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Professional Standards				<p>of 'Generally Conforms' – the highest of three possible rankings</p> <p>April 2022 - Updated self-assessment against the standards within the PSIAS underway and preparations for the full independent external assessment in progress.</p> <p>June 2022 - Quality Review identified no major areas of non-conformance</p> <p>October 2022 – External Quality Assessment by IIA started.</p>
	Relevant legislation such as the Police and Criminal Evidence Act, Criminal Procedures and Investigations Act	Conforms	<b>G</b>	No evidence of non-compliance identified
Outcome and degree of influence	Implementation of management actions agreed in response to audit findings	95% for high priority agreed actions	<b>G</b>	100%
Our staff	Professionally Qualified/Accredited	80%	<b>G</b>	91% <sup>1</sup>

<sup>1</sup> Includes staff who are part-qualified and those in professional training

## Audit Opinions and Definitions

7

Opinion	Definition
<b>Substantial Assurance</b>	Controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
<b>Reasonable Assurance</b>	Most controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
<b>Partial Assurance</b>	There are weaknesses in the system of control and/or the level of non-compliance is such as to put the achievement of the system or service objectives at risk.
<b>Minimal Assurance</b>	Controls are generally weak or non-existent, leaving the system open to the risk of significant error or fraud. There is a high risk to the ability of the system/service to meet its objectives.

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