| SUBJECT: | **Internal Audit: Status of Work** |
|---|---|
| MEETING: | **Audit Committee** |
| DATE OF MEETING: | **27th September 2007** |
| REPORT OF: | **Chief Internal Auditor** |
| REPORT DATE: | **29th August 2007** |

| **1      Internal audit report opinion definitions:** | | **1** |
|---|---|---|

| Opinion | Framework of governance, risk management and management control | Risk to achievement of management's objectives |
|---|---|---|
| Full assurance **[G]** | Sound framework in place and operating effectively. | The system is performing well to support achievement of clearly stated objectives through controlling risks to the defined accepted level. |
| Substantial assurance **[G]** | Basically sound, however, some non-critical weaknesses identified or evidence that the framework may not be consistently applied. | Some risk beyond accepted parameters that all objectives may not be fully achieved. |
| Limited assurance **[A]** | Critical weakness(es) identified within the framework or evidence of inconsistent application. | Risks may not be clearly defined and/or may fall outside accepted parameters.  One or more important objectives are unlikely to be achieved. |
| No assurance **[R]** | Fundamental weaknesses have been identified or the framework is ineffective or absent. | Failure to recognise and manage risks effectively.  A real and substantial risk of failure to achieve management's objectives. |
| Closed **[X]** | Management has confirmed that all non-critical framework weaknesses have been addressed. | Management considers risks to achievement of stated objectives to fall within accepted parameters. |

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| 2 | Status of 'live' reports: |
|---|---|

| Audit title | Report date | Audit Sponsor | Directorate | Opinion | | | | Original actions | Actions outstanding |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Q2 (06/07) | Q3 (06/07) | May 2007 | August 2007 | (of which are 'high' priority) | |
| ITS Backup and Disaster Recovery | 22/06/06 | Head of IT | Resources | R | R | A | A | 39 (8) | 7 (1) |
| Contracts: Corporate overview | 31/07/06 | Chief Executive | Cross-cutting | R | A | A | G | 7 (7) | 1 (1) |
| Contracts: Waterloo Rd Hostel Improvement | 31/07/06 | Executive Director | Neighbourhoods | R | A | A | A | 14 (9) | 3 (3) |
| Contracts: Unclassified roads | 31/07/06 | Executive Director | Environment | R | A | A | G | 36 (17) | 1 (0) |
| Contracts: Bargate | 31/07/06 | Executive Director | Environment | R | A | A | G | 33 (16) | 2 (0) |
| Partnerships: New Deal for Communities | 02/10/06 | Executive Director | Communities, Health and Care | | R | R | R | 16 (3) | 1 (1) |
| Treasury Management | 06/11/06 | Head of Finance | Resources | | G | G | X | 1 (0) | 0 |
| Part Three Maintenance | 23/11/06 | Head of Finance | Resources/ Communities, Health and Care | R | A | A | X | 7 (4) | 0 |

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| Audit title | Report date | Audit Sponsor | Directorate | Opinion | | | | Original actions | Actions outstanding |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Q2 (06/07) | Q3 (06/07) | May 2007 | August 2007 | (of which are 'high' priority) | |
| Schools forum governance | 11/01/07 | Head of Strategic Development | Children's Services and Learning | | | **G** | **X** | 7 (0) | 0 |
| Dedicated schools grants | 18/01/07 | Head of Strategic Development | Children's Services and Learning | | | **G** | **X** | 8 (0) | 0 |
| Financial management | 22/01/07 | Head of Finance | Cross Directorate Review | | | **G** | **G** | 5 (2) | 5 (2) |
| Kentish Road | 01/02/07 | Executive Director | Communities, Health and Care | | | **A** | **G** | 5 (2) | 2 (0) |
| Schools review: Cantell Maths & Computing College | 19/02/07 | Executive Director | Children's Services and Learning | | | **A** | **A** | 20 (4) | 7 (0) |
| Main accounting system: Agresso | 13/03/07 | Head of Finance | Resources | | | **G** | **G** | 6 (0) | 1 (0) |
| Leisure: SWAC and Woodmill Activity Centre | 21/03/07 | Executive Director | Neighbourhoods | | | **A** | **X** | 7 (3) | 0 |
| Creditors | 26/03/07 | Head of Transactions | Resources | | | **G** | **G** | 5 (2) | 1 (1) |
| Client Money Service | 04/05/07 | Executive Director | Communities Health and Care | | | **A** | **A** | 12 (10) | 2 (2) |

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| Audit title | Report date | Audit Sponsor | Directorate | Opinion | | | | Original actions | Actions outstanding |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | | | | Q2 (06/07) | Q3 (06/07) | May 2007 | August 2007 | (of which are 'high' priority) | |
| Grants to the Voluntary Sector | 29/05/07 | Communities | Health and Care | | | **A** | **G** | 7 (3) | 4 (1) |
| Debtors | 29/05/07 | Head of Transactions | Resources | | | **G** | **G** | 14 (0) | 10 (0) |
| Housing and Council Tax Benefits | 05/06/07 | Head of Transactions | Resources | | | **A** | **A** | 7 (4) | 2 (2) |
| Partnership Working Arrangements | 15/06/07 | Chief Executive | Cross-cutting | | | | **G** | 6 (0) | 5 (0) |
| Ensuring System Security | 06/07/07 | Head of IT | Resources | | | | **A** | 33 (11) | 13 (3) |
| Streamline Receipting Machines | 30/07/07 | Head of Transactions | Resources | | | | **G** | 5 (0) | 5 (0) |
| IT Solutions Identification | 03/08/07 | Head of IT | Resources | | | | **A** | 5 (0) | 5 (0) |
| ICT Strategy | 29/08/07 | Head of IT | Resources | | | | **A** | 5 (1) | 5 (1) |

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**3      Executive summaries of new reports published where critical weaknesses or unacceptable levels of risk identified:**

**Audit title: Ensuring System Security  (06/07/07)**

**Original published audit opinion:** Limited Assurance **[A]**

**Current audit opinion:** Limited Assurance **[A]**

**Executive summary:**

The Council has a fundamental business requirement to ensure ICT systems security and compliance with applicable laws and regulations.

Key audit observations highlighted:

- Flaws were identified in the design of the online user set up form that could allow a seemingly authorised request for a bogus user and (because there is no validation of authorised access requests) this might be processed without detection. Users are cloned on existing IDs rather than set up according to their actual role and may thereby acquire access rights and functions within systems that they do not need. There is a lack of regular reviews of access and authorisation rights by management to act as a compensating control.

- Issues were identified in respect of the control of remote dial up and ISDN access. In particular, it was not possible to reconcile the purchases of RSA SecurID authentication tokens with unused stocks, records of issue, user accounts and deactivated tokens.

- The Council processes a high volume of payment card transactions online. If the card payment system was compromised and this resulted in card fraud the Council could face sanctions from the card companies. The major card companies have introduced the Payment Card Industry (PCI) standard to specify the security controls that they consider necessary to secure card payment systems. The audit established that the Council is not yet fully compliant with the PCI standard as it has not carried out a compliance self-assessment or completed quarterly perimeter scans.

**Management actions and update:**

Management actions have been implemented to address key audit observations in line with agreed timescales.   Short term measures have been implemented to address deficiencies identified with the user set up form; however additional measures will be enabled following the implementation of Microsoft Active Directory.

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**Audit title: Solutions Identification  (03/08/07)**

**Original published audit opinion:** Limited Assurance **[A]**

**Current audit opinion:** Limited Assurance **[A]**

**Executive summary:**

The Council implements a number of IT initiatives to improve its business and the service it provides to its citizens. In order to perform this task, a review is normally undertaken to find an IT solution that will either provide the intended service or benefit or meet the Council's requirements. In its attempt to find an appropriate solution, reviews and evaluations are normally performed to ensure that the solution meets the user's requirements or provides value for the intended purpose

There is standard template for a project initiation documents (PID) and, although a PID is normally completed for every project, in one particular project a significant portion of the document was not completed. Additionally, technical standards and requirements provide a guide on the standard that the Council and its suppliers are required to follow for any implementation; however no documented technical standards are in place.

Solutions invariably require a set of security standards that need to be in place or should be in place which meets the Council's security policy. As part of the requirements from suppliers or procurement process the Council's security requirements are normally included as part of the process. However of the sample of projects reviewed it was difficult to ascertain whether the implementations complied with the Council's security requirements or even if the Council's security requirements were specified.

**Management actions and update:**

 All management actions are detailed on the 'Information Security Risk Register' for implementation.

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**Audit title: ICT Strategy  (29/08/07)**

**Original published audit opinion:** Limited Assurance **[A]**

**Current audit opinion:** Limited Assurance **[A]**

**Executive summary:**

There is effective liaison between ICT and business areas at operational levels, particularly through ICT Business Planning Analysts, Strategy and Planning Consultants and Project Managers before formal projects are authorised by the Resources Board.  This work often consists of discussion of potential future developments or implementations, which are in due course supported by estimates of resources required.

Business input to ICT at a strategic level is delivered by the Resources Board, which is also required to act as the ICT Steering Group.  This board consists of senior officers from across the Directorates who are Policy Coordinators for ICT and for all other functions.  It is inevitable therefore that the amount of their time which is available for ICT is limited.  Therefore it is necessary to find a way to increase the input to ICT from the business at a strategic level.

**Management actions and update:**

 All management actions are detailed on the 'Information Security Risk Register' for implementation.

**4      Update on previously published reports where critical weaknesses or unacceptable levels of risk identified:**

**Audit title: ITS Backup and Disaster Recovery  (22/06/06)**

**Original published audit opinion:** No Assurance **[R]**

**Current audit opinion:** Limited Assurance **[A]**

**Executive summary:**

ICT business continuity plans [BCPs] were relatively underdeveloped.  The corporate risk register identified unavailability of ICT systems as fundamental organisational risks, however, ownership of these risks was uncertain and mitigating strategies, including a corporate Disaster

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Recovery Plan, had not been defined.

Divisional BCPs made reference to the dependency on ICT but did not quantify this in terms of impact of unavailability of systems and data on services; there was no evidence that Divisions had confirmed with IT Solutions that disaster recovery plans were in place for their systems. There was no Corporate BCP detailing the Council's plans to maintain operations, including computer processing, in the event of a disaster.

Although a considerable amount of critical business data was regularly backed up, there was no systematic testing of restores, although ad hoc restores had taken place, usually due to the loss of the live data. A significant number of servers were not being backed.

**Management actions and update since last report:**

BCP annual reviews now include divisional requirements for availability of ICT systems.

**High priority actions overdue:**

The information in the Divisional BCPs pertaining to ICT systems will be correlated at a corporate level to enable senior management to allocate the overall priority for the recovery of systems (ITS Strategy and Planning Group Manager & Emergency Planning Officer - Jun 2006).

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**Audit title: Contracts: Waterloo Road Hostel Improvement (31/07/06)**

**Original published audit opinion:** No Assurance **[R]**

**Current audit opinion:** Limited Assurance **[A]**

**Executive summary:**

This project involved conversion of the hostel at 76 Waterloo Road from bed-sits to self-contained accommodation. The "contract" for the works was let to the Council's in-house Building Contract Services ("BCS") team within the Housing Services Division on the basis that a previous contract for hostel improvement work at Howards Road had been successfully delivered.

At the time of our investigation, the final cost of the programme was anticipated to be in the region of £356,400, an overspend of around £191,600 (117%) against the contract sum.

A number of primary contributing factors were identified including: failure to properly plan, manage and control the project; adoption of CCT operational practices in relation to client/contractor split; failure to properly apply effective procurement processes; reliance on multiple systems

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for the provision of financial information and lack of cost consciousness throughout.

**Management actions and update since last report:**

A review of appointment procedures and of the operational responsibilities and relationships at departmental level has been completed.

**High priority actions overdue:**

Project management approach being agreed with Decent Homes, Procurement, Legal Services and BDS to confirm the lead party for individual projects. A Project Board has been established for major works in the Capital Programme covering lift replacement and concierge projects and this will be extended for other works / projects in the new year programme. The Project Board will assign a Project Manager and clarify roles and responsibilities for individual projects and monitor progress against delivery objectives. (Executive Director, Environment - Apr 2007)

A review will be undertaken to clearly define roles and responsibilities and in particular to develop and agree schedule of rates from which job cost estimates can be prepared in line with good practice and requirements regarding ensuring Value for Money. (Head of Finance – Dec 2006)

Capital virements are quite clearly defined under Financial Procedure Rules and awareness training to be undertaken to ensure that people involved the management of HRA projects both understand them and abide by them. (Head of Finance – Dec 2006)

**Current audit opinion:** Limited assurance **[A]**


**Audit title: Partnerships: New Deal for Communities (02/10/06)**

**Original published audit opinion:** No Assurance **[R]**

**Current audit opinion:** No Assurance **[R]**

**Executive summary:**

We were unable to locate a formal accountable body agreement between the Council (as the Accountable Body) and New Deal for Communities, relating to such matters as financial management, procedures and systems, and procurement rules regarding systems and procedures. The other main findings of the audit result largely from the lack of shared understanding of the partnership model in place and included: failure to agree proper systems of financial management, including agreement of appropriate financial/contract procedures; and, lack of clarity over ownership and responsibility for assets.

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**Management actions and update since last report:**

This partnership is subject to significant senior management attention from representatives across the Council to ensure that appropriate financial, contract and project procedures are in place to enable the forward delivery of the NDC programme.

A further internal audit review of the NDC Programme is nearing completion, the outcomes of which will be used to inform the forward action plan.

**High priority actions overdue:**

None from the October 2006 report, however, current audit opinion is "no assurance" arising from ongoing issues around delivery of the NDC programme.

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**Audit title: Cantell Maths and Computing College (19/02/07)**

**Original published audit opinion:** No Assurance **[A]**

**Current audit opinion:** Limited Assurance **[A]**

**Executive summary:**

Our review identified procedural weaknesses and non-compliance in most areas examined that if remain unactioned, would result in the school not achieving the standards as required by the Financial Management in Schools Standard (FMSiS).

The most significant procedural weaknesses were in: governance arrangements; budget monitoring reporting and review; receipt of goods; data protection registration; and health and safety implications surrounding minibus drivers.

**Management actions and update since last report:**

An update was requested from the Chair of Governors of Cantell Maths and Computing College to establish progress on outstanding audit actions. To date no response has been received and as such it is assumed that no further actions have been addressed.

The pending assessment of Cantell's FMSiS submission (October 2007) will enable an update against a number of the outstanding actions.

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**High priority actions overdue:**

None

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**Audit title: Client Money Services (04/05/07)**

**Original published audit opinion:** No Assurance **[A]**

**Current audit opinion:** Limited Assurance **[A]**

**Executive summary:**

Client Money Services was introduced in 2004 to ensure finances for residents living in the Council's residential homes are managed in compliance with the National Minimum Standards for Care Homes. The Council administers bank accounts on behalf of 83 clients residing in Council homes and 168 clients in private homes. The balance of funds held in 2006 was around £666K.

Accounts for clients living in the Council's residential homes were found to be well managed, however, this was not the case in respect of accounts for clients within private homes, with no evidence of regular reconciliation to confirm that accounts were correct.

Further areas of concern were raised around the accuracy and completeness of client and the absence of key documents and parity between paper files retained and the Client Management System (Paris).

**Management actions and update since last report:**

New procedures introduced for Home Manager to review and sign off reconciliations;

Roles and responsibilities within the team have been reviewed;

Only Senior Officers sign BF56 forms;

New procedures, documentation and responsibilities produced for the CMS team;

Review of recruitment arrangements undertaken;

Logical access controls reviewed and implemented; and

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Key register now held registering designated key holders and a wall mounted key safe introduced.

**High priority actions overdue:**

Monies in the two holding accounts need to be assessed and resolved as a priority in order for all clients' accounts to be accurate (Finance Manager / Principal Accountant – Jun 07)

The differences in the main bank account should be resolved in order that assurance can be given that all repayments to the next of kin are accurate. (Finance Manager / Principal Accountant – Jun 07)

N.B. Reconciliations have been undertaken identifying a number of issues still to be addressed.

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**Audit title: Housing and Council Tax Benefits (05/06/07)**

**Original published audit opinion:** No Assurance **[A]**

**Current audit opinion:** Limited Assurance **[A]**

**Executive summary:**

Over recent years the external auditors have expressed concerns about the Council's benefits.  This review has observed improvements in operations under the supervision of the Housing and Council Tax Benefit Manager.  Times for processing claims routinely comply with the government target of 36 days and proactive steps are being taken to address shortfalls identified as part of the Comprehensive Performance Assessment (CPA) review.

Our testing of claimants' Housing Benefit applications showed that not all cases had been fully reviewed before the application was processed. Observations highlighted a number of clerical errors within the system which could result in the claimants providing false information for future claims.  Details of tenancy agreements were not thoroughly reviewed which could result in errors in payments made. This impact of the risk could increase following new legislation which no longer requires an annual review of changes in circumstances.

There is a requirement for the Authority to publish the quarterly performance information on the Department of Working Pensions website, this had not been completed and could have an impact on the Authority's CPA score.

In addition, verification framework training and up to date procedures were not in place for all staff; this could result in errors being made for Housing Benefit claims and increasing the amount of overpayments made.

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| Management actions and update since last report: |
|---|

Actions have been implemented in respect of policy updates, induction training and declarations of interest. Monitoring arrangements of quarterly returns to the DWP have also been implemented.

**High priority actions overdue:**

Increase percentage of accuracy checks to include 10% on day to day calculations and a random selection of case types. (Housing Benefit Manager – July 07)

Implement data matches with internal systems (Housing Benefit Manager – July 07)

N.B. anticipated that an increase in accuracy checks will be implemented Sept 07; data matching is an ongoing process and work in this area is not yet complete, anticipated by Dec 07.

## 5    Internal Audit Performance

A review of internal audit compliance with CIPFA Code of Practice for Internal Audit was undertaken by the Audit Commission and found to concur with the conclusions of the earlier self-assessment.  Conclusions of both reviews were reported to the Audit Committee on 28th June 2007.  An action plan is in place to address the key issues which relate to:

- audit rights within key partnership agreements and contracts;
- current resource levels within the internal audit team; and
- development of an Internal Audit Manual.

## 6    Planning and Resourcing

Two new members of staff joined the team in July 2007, however, the team continues to carry a 35% shortfall (4.8 fte) in current resource needs.  A further recruitment campaign in underway with interviews scheduled for October 2007.  The Chief Internal Auditor and Executive Director of Resources continue to review options, including the development of co-sourcing or shared services arrangements, for resourcing the 2007/08 audit plan.

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Significant time and effort continues to be expended in working with management to resolve a number of issues relating to the New Deal for Communities partnership programme (Thornhill Plus You). The conclusions of our work will be brought to the next Audit Committee meeting. It should, however, be noted that the extent of this unplanned work, together with the current resource issues will impact on delivery of the 2007/08 audit plan.

| 7 | Rolling work programme |
|---|---|

| Audit title | Audit stage | | | | | Progress note |
|---|---|---|---|---|---|---|
| | TOR issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued | |
| **2006/07 Audit Plan:** | | | | | | |
| Partnerships: Governance Arrangements | ✓ | ✓ | ✓ | ✓ | ✓ | Final 15/06/07 |
| IT Systems Security | ✓ | ✓ | ✓ | ✓ | ✓ | Final 06/07/07 |
| IT Solutions identification | ✓ | ✓ | ✓ | ✓ | ✓ | Final 03/08/07 |
| ICT Strategy and Planning | ✓ | ✓ | ✓ | ✓ | ✓ | Final 29/08/07 |
| Payroll | ✓ | ✓ | ✓ | ✓ | | Draft 08/08/07 |
| Contracts: DDA compliance project | ✓ | ✓ | ✓ | ✓ | | Draft 30/04/07 – management response with IA for clarification of queries |
| IT Data Management | ✓ | ✓ | ✓ | | | IA Quality review |

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| Audit title | Audit stage | | | | | Progress note |
|---|---|---|---|---|---|---|
| | TOR issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued | |
| IT Project management | ✓ | ✓ | ✓ | | | IA Quality review |
| Project management on funded projects | ✓ | ✓ | ✓ | | | Work in progress |
| **2007/08 Audit Plan:** | | | | | | |
| Hampshire Camera Partnership | ✓ | ✓ | ✓ | ✓ | ✓ | Final 06/06/07 |
| Solent Sea Rescue | ✓ | ✓ | ✓ | ✓ | ✓ | Final 26/06/07 |
| Statement on Internal Control | ✓ | ✓ | ✓ | ✓ | ✓ | Final 18/05/07 |
| Thornhill Plus You | ✓ | ✓ | ✓ | ✓ | | Draft 27/07/07 |
| Strategic Service Partnership | ✓ | ✓ | ✓ | | | |
| Treasury and Cash Flow Management | ✓ | ✓ | ✓ | | | |
| Sustainability Agenda | ✓ | ✓ | ✓ | | | |
| Decent Homes and Estates Transformational Programme | ✓ | ✓ | ✓ | | | |

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| Audit title | Audit stage | | | | | Progress note |
|---|---|---|---|---|---|---|
| | TOR issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued | |
| Compliance with Health and Safety Legislation | ✓ | ✓ | ✓ | | | |
| Licensing | ✓ | ✓ | | | | |
| Financial management of Assets | ✓ | ✓ | | | | |
| Corporate Communications and Marketing | ✓ | ✓ | | | | |
| Section 31 Agreements – Health Service Act 2006 | ✓ | ✓ | | | | |
| People Strategy Delivery | ✓ | ✓ | | | | |
| Corporate Business Continuity Planning | ✓ | ✓ | | | | |
| Across Schools Thematic Reviews – Security | ✓ | ✓ | | | | |
| Domiciliary and Residential Care Provider Services | ✓ | ✓ | | | | |
| Fleet Transport | ✓ | | | | | |

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