East Lothian Council

REPORT TO: Audit and Governance Committee

MEETING DATE: 27 November 2018

BY: Depute Chief Executive (Resources & People Services)

SUBJECT: Internal Audit Report – November 2018

1   PURPOSE

1.1   To inform the Audit and Governance Committee of Internal Audit reports issued since the last meeting of the Committee and to provide an update on the progress made against the 2018/19 annual audit plan.

2   RECOMMENDATION

2.1   That the Audit and Governance Committee note:

    i.   the main findings and recommendations from Internal Audit reports issued during the period from October to November 2018 as contained in Appendix 1;

    ii.   Internal Audit's progress against the annual audit plan for 2018/19 as set out in Appendix 2.

3   BACKGROUND

3.1   Since the last meeting of the Committee, final reports have been issued in respect of the following audits: Payments on Schedule, Adult Services Transport, IT Access Controls and Trade Waste Income.

3.2   The main objective of the audits was to ensure that the internal controls in place were operating effectively. A summary of the main findings and recommendations from the audits is contained in Appendix 1.

3.3   For the audit reviews undertaken, Internal Audit has provided management with the following levels of assurance:

    ➢ Payments on Schedule – Moderate Assurance

    ➢ Adult Services Transport – Moderate Assurance

➢ IT Access Controls – Moderate Assurance

➢ Trade Waste Income – Moderate Assurance

3.4 The progress report attached as Appendix 2 is prepared to assist the Committee in their remit to evaluate Internal Audit's work and measure progress against the annual audit plan.

4 POLICY IMPLICATIONS

4.1 None.

5 INTEGRATED IMPACT ASSESSMENT

5.1 The subject of this report does not affect the wellbeing of the community or have a significant impact on equality, the environment or economy.

6 RESOURCE IMPLICATIONS

6.1 Financial – None

6.2 Personnel – None

6.3 Other – None

7 BACKGROUND PAPERS

7.1 None.

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DATE	19 November 2018

EAST LOTHIAN COUNCIL – INTERNAL AUDIT
PAYMENTS ON SCHEDULE

1. EXECUTIVE SUMMARY

1.1 Introduction

As part of the Audit Plan for 2018/19, a review was undertaken of Payments on Schedule. A summary of our main findings is outlined below.

1.2 Areas where Expected Controls were Met

- Adequate processes are in place for paying private residential care homes via Payments on Schedule – payments are made on a four weekly cycle and detailed information is held in respect of each resident including the billing period, the placement cost, client contribution and the amounts payable.

1.3 Areas with Scope for Improvement

- The operational procedures in place for processing Payments on Schedule require review and updating. *Risk – guidance in place may be out of date.*
- There was a lack of appropriate documentation (death certificates or Tell Us Once forms) on the Mosaic system to confirm the date of death for deceased residents. *Risk – over or under payments may be made.*
- In some cases, there was a lack of formal documentation to confirm the last date of service delivery for residents leaving a residential home. *Risk – over or under payments may occur.*
- The checking mechanisms in place require review to ensure that all payments processed are accurate and complete. *Risk – over or under payments may occur.*
- The current approach adopted for the recovery of overpayments requires review – in some cases, there had been a failure to recover amounts due where the overpayments related to the last Council funded resident in the home. *Risk – failure to recover all overpayments made.*
- There was a lack of adequate procedures in place to ensure that overpayments paid back to the Council by care home providers had been correctly accounted for in the Council's Creditors system. *Risk – failure to properly account for overpayments paid back.*
- For rejected Bacs payments, the procedures in place for confirming changes to supplier bank account details require review. *Risk – errors and irregularities may occur and remain undetected.*

1.4 Summary

Based on our review of Payments on Schedule, Internal Audit can provide moderate assurance on the adequacy and effectiveness of the systems of internal control. Detailed findings and recommendations are contained in our main audit report.

Mala Garden
Internal Audit Manager   **November 2018**

ACTION PLAN

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.1.1	Management should ensure that the operational procedures in place for Payments on Schedule are reviewed and updated.	Medium	Group Service Manager – Planning and Performance	Agreed		January 2019
3.2.1	Management should ensure that appropriate documentation is held on the Mosaic system to confirm the last date of service delivery for both deceased clients and for clients moving out of a residential home.	Medium	Group Service Manager – Planning and Performance	Agreed		Ongoing
3.3.1	Management should ensure that appropriate checking mechanisms are in place to confirm the accuracy and completeness of all payments processed.	Medium	Group Service Manager – Planning and Performance	Agreed		January 2019
3.4.1	For those cases where an overpayment has arisen in respect of the last Council funded resident in the home, Management should ensure that a detailed procedure is developed for recovering the amounts due.	Medium	Group Service Manager – Planning and Performance	Agreed		January 2019

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.4.2	Management should liaise with Finance to ensure that overpayments paid back to the Council by care home providers are properly accounted for.	Medium	Group Service Manager – Planning and Performance	Agreed		In Place
3.5.1	For rejected Bacs payments, Management should ensure that appropriate checks are carried out prior to changing supplier bank account details.	Medium	Service Manager – Business Finance	Agreed		November 2018

Grading of Recommendations

In order to assist Management in using our reports, we categorise our recommendations according to their level of priority as follows:

Level	Definition
High	Recommendations which are fundamental to the system and upon which Management should take immediate action.
Medium	Recommendations which will improve the efficiency and effectiveness of the existing controls.
Low	Recommendations concerning minor issues that are not critical, but which may prevent attainment of best practice and/or operational efficiency.

Levels of Assurance – Definitions

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used.

Opinion	Definition
Substantial Assurance	There is a sound system of internal control designed and operating in a way that gives a reasonable likelihood that the objectives will be met.
Reasonable Assurance	Whilst there is a sound system of internal control, there are minor weaknesses, which may put some of the objectives at risk or there is evidence of non-compliance with some of the controls, which may put some of the objectives at risk.
Moderate Assurance	The system of internal control is broadly reliable, however there are a number of weaknesses, which put some of the objectives at risk or there is evidence that the level of non-compliance with controls put some of the objectives at risk.
Limited Assurance	Weaknesses in the system of internal control are such as to put the objectives at risk or the level of non-compliance puts the objectives at risk.
No Assurance	Control is generally weak leaving the system open to error or abuse, or there is significant non-compliance with basic controls, which leaves the system open to error or abuse.

EAST LOTHIAN COUNCIL – INTERNAL AUDIT
ADULT SERVICES – TRANSPORT

1.   EXECUTIVE SUMMARY

1.1   Introduction

As part of the Audit Plan for 2018/19, a review was undertaken of Adult Services – Transport. A summary of our main findings is outlined below.

1.2   Areas where Expected Controls were Met

- A Taxi Services Contract is in place, which forms part of the Transport Services Framework, and includes details of framework providers and agreed rates for taxi journeys within East Lothian and to certain specified destinations outwith East Lothian.
- Adequate administrative processes are in place for the provision of transport to adult services clients – assessment of transport needs is carried out by Adult Services, while transport is procured via the Council's Transport section.
- New social care charges were approved by Cabinet in March 2018 including rates for the use of Council provided transport.

1.3   Areas with Scope for Improvement

- A draft Transport Policy is in place for clients using East Lothian Health and Social Care Partnership commissioned transport, however the Policy requires to be approved and issued to staff with responsibility for assessing transport needs. *Risk – an inconsistent approach may be adopted.*
- In some cases, there was a lack of adequate information held in the client's support plan to confirm that all suitable transport options had been considered in determining the transport requirements for individual clients. *Risk – failure to ensure that eligibility criteria are applied consistently.*
- In a number of cases, requests for transport were being made by Adult Services via email – a standard transport request form is not currently in use. *Risk – transport requirements may not be fully detailed.*
- There was a lack of evidence to indicate that annual reviews are being undertaken of clients' transport needs. *Risk – failure to identify changes to transport requirements.*
- In some cases, non-framework providers were being used to provide transport. *Risk – failure to obtain best value.*
- In some cases, supplier invoices failed to detail key information on service users and the number of journeys undertaken. *Risk – errors and irregularities may occur and remain undetected.*

1.4   Summary

Based on our review of Adult Services – Transport, Internal Audit can provide moderate assurance on the adequacy and effectiveness of the systems of internal control. Detailed findings and recommendations are contained in our main audit report.

Mala Garden
Internal Audit Manager   **November 2018**

EAST LOTHIAN COUNCIL – INTERNAL AUDIT
ADULT SERVICES – TRANSPORT

ACTION PLAN

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.1.1	Management should ensure that the draft Transport Policy is approved and issued to relevant staff.	Medium	Group Service Manager – Planning and Performance	Agreed		November 2018
3.3.1	Management should ensure that appropriate documentation is held to confirm that a detailed assessment of individual client's transport needs has been undertaken. The assessment should clearly demonstrate that all suitable transport options have been considered and provide a clear rationale for approving the transport. Consideration should be given to introducing a separate form for the assessment of transport needs.	Medium	Service Manager – Assessment and Support Planning/ Assistant Area Manager	Agreed		March 2019
3.4.1	Management should ensure that a Transport Request Form is developed to enable key information on clients' transport requirements to be recorded.	Medium	Group Service Manager – Planning and Performance/ Service Manager – Transport	Agreed		December 2018

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.4.1 (cont)	**The Transport Request Form should be completed by the service area and forwarded to the Transport section.**	**Medium**	**Service Manager – Assessment and Support Planning/ Assistant Area Manager**	**Agreed**		**December 2018**
3.5.1	**Management should ensure that the Taxi Services Contract is used for all transport requests where the destination is covered by the provisions of the Contract.** **Management should continue to review all existing transport provision for social care clients to ensure that best value is being achieved.**	**Medium**	**Service Manager – Transport**	**Agreed**		**Ongoing**
3.6.1	**Consideration should be given to annual reviews being carried out of clients' transport needs – details of ongoing transport requirements should be provided to the Transport section.**	**Medium**	**Service Manager – Assessment and Support Planning/ Assistant Area Manager**	**Agreed**		**January 2019**

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.7.1	Management should ensure that supplier invoices provide key information on service users and the number of journeys undertaken.	Medium	Service Manager – Transport	Agreed		March 2019
3.8.1	Management should ensure compliance with GDPR requirements when making transport arrangements for clients.	High	Service Manager – Transport/ Assistant Area Manager	Agreed		Ongoing

Grading of Recommendations

In order to assist Management in using our reports, we categorise our recommendations according to their level of priority as follows:

Level	Definition
High	Recommendations which are fundamental to the system and upon which Management should take immediate action.
Medium	Recommendations which will improve the efficiency and effectiveness of the existing controls.
Low	Recommendations concerning minor issues that are not critical, but which may prevent attainment of best practice and/or operational efficiency.

Levels of Assurance – Definitions

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used.

Opinion	Definition
Substantial Assurance	There is a sound system of internal control designed and operating in a way that gives a reasonable likelihood that the objectives will be met.
Reasonable Assurance	Whilst there is a sound system of internal control, there are minor weaknesses, which may put some of the objectives at risk or there is evidence of non-compliance with some of the controls, which may put some of the objectives at risk.
Moderate Assurance	The system of internal control is broadly reliable, however there are a number of weaknesses, which put some of the objectives at risk or there is evidence that the level of non-compliance with controls put some of the objectives at risk.
Limited Assurance	Weaknesses in the system of internal control are such as to put the objectives at risk or the level of non-compliance puts the objectives at risk.
No Assurance	Control is generally weak leaving the system open to error or abuse, or there is significant non-compliance with basic controls, which leaves the system open to error or abuse.

EAST LOTHIAN COUNCIL – INTERNAL AUDIT
IT ACCESS CONTROLS

1.   EXECUTIVE SUMMARY

1.1   Introduction

As part of the Audit Plan for 2018/19, a review was undertaken of IT Access Controls. Our review focused on five systems within the Council (AVD, CHRIS, PECOS, Total and Uniform). A summary of our main findings is outlined below.

1.2   Areas where Expected Controls were Met

- Adequate arrangements are in place to ensure that user access to the Council's corporate network is properly controlled – employees are required to sign the Council's IT Acceptable Use Policy and line manager authorisation is required prior to access being granted.
- Formal processes are in place for managing user access to both the CHRIS and PECOS systems.

1.3   Areas with Scope for Improvement

- For three of the systems reviewed (AVD, Uniform and Total) the arrangements in place for managing user access require review – at present there is no requirement for users to complete a user access request form, prior to access being granted to these systems. *Risk – inappropriate access may be granted.*
- In some cases, there was a lack of evidence to confirm that the level of user access granted was appropriate to the employee's current role. *Risk – users may have inappropriate access to data.*
- There was a lack of evidence to indicate that regular reviews were being undertaken of user access to individual systems – in some cases, the list of users included former employees of the Council and/or employees who had moved positions within the Council and no longer required access to the system in their current role. *Risk – failure to ensure that access is restricted to appropriate employees only.*
- For some of the systems examined, the user password requirements were inconsistent with the Council's IT Acceptable Use Policy. *Risk – inappropriate access to sensitive data.*

1.4   Summary

Based on our review of IT Access Controls, Internal Audit can provide moderate assurance on the adequacy and effectiveness of the systems of internal control. Detailed findings and recommendations are contained in our main audit report.

Mala Garden
Internal Audit Manager   **November 2018**

EAST LOTHIAN COUNCIL – INTERNAL AUDIT
IT ACCESS CONTROLS

ACTION PLAN

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.2.1	Management should ensure that a consistent approach is adopted for managing user access to individual systems – a user access request form should be in place for all systems. All user access request forms should be authorised by the employee's line manager prior to system access being granted.	Medium	Systems Administrators	Agreed		December 2018
3.3.1	Management should review user access levels to ensure that the level of access granted is appropriate to the employee's current role.	Medium	Systems Administrator – Total	Agreed		In Place
3.4.1	Management should ensure that regular reviews are undertaken of user access to individual systems – access should be restricted to appropriate employees only.	Medium	Systems Administrators	Agreed		December 2018

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.5.1	Management should ensure that user password requirements are consistent with the Council's IT Acceptable Use Policy.	Medium	Systems Administrators	Agreed		December 2018

Grading of Recommendations

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EAST LOTHIAN COUNCIL – INTERNAL AUDIT
TRADE WASTE INCOME

1. EXECUTIVE SUMMARY

1.1 Introduction

As part of the Audit Plan for 2018/19, a review was undertaken of Trade Waste Income. A summary of our main findings is outlined below.

1.2 Areas where Expected Controls were Met

- The Council has adequate arrangements in place for the collection of commercial waste.
- A detailed list of trade waste collection and disposal charges for 2018/19 is available on the Council's website.
- A comprehensive database is maintained of all trade waste customers including business name and address, trade waste account number, collection details, payment methods and details of all amounts received and amounts outstanding.

1.3 Areas with Scope for Improvement

- There is a lack of documented procedures in place for the administration of trade waste. *Risk – an inconsistent approach may be adopted.*
- In some cases, there had been delays in customers returning the Waste Transfer Note, however the Council had continued to provide a trade waste collection service to these customers. *Risk – non-compliance with legislation.*
- In some cases where there had been changes to service delivery, the Waste Transfer Note had not been amended to reflect the revised service being provided. *Risk – information held may be inaccurate or incomplete.*
- In some cases, the Council had continued to provide a trade waste collection service, although there had been delays in payments being made by the customer. *Risk – loss of income to the Council.*
- The existing informal arrangements in place for raising invoices by the service area require review – invoices should only be raised via the Council's Sundry Accounts section. *Risk – lack of a clear audit trail.*
- There is a lack of regular reconciliation between the income recorded on the Waste Services database and amounts recorded in the Council's general ledger. *Risk – errors and irregularities may occur and remain undetected.*
- The current arrangements in place for refunds require review, including the authorisation process and the refunding of card payments by the service area. *Risk – errors and irregularities may occur and remain undetected.*

1.4 Summary

Based on our review of Trade Waste Income, Internal Audit can provide moderate assurance on the adequacy and effectiveness of the systems of internal control. Detailed findings and recommendations are contained in our main audit report.

Mala Garden
Internal Audit Manager   **November 2018**

ACTION PLAN

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.1.2	Management should ensure that detailed procedures are in place for the administration of trade waste.	Medium	Head of Infrastructure	Officers will provide a written protocol to support current activities.		December 2018
3.4.1	Management should ensure that a fully completed Waste Transfer Note is held for all trade waste customers for whom a service is being provided.	Medium	Head of Infrastructure	Officers to review trade waste database and DOC WTN.		December 2018
	Management should ensure that details recorded on the Waste Transfer Note are consistent with the database.			As above		December 2018
	Management should ensure that the information on the database is accurate and complete.			As above		December 2018
	Management should ensure compliance with legislation – a collection service should only be provided where a valid Waste Transfer Note is held.			This is currently carried out. The exception is the period of 'grace' between contracts, due to businesses delaying the document return. SEPA and the WM Network have debated and agreed this		April 2019

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.4.1 (cont)				**process is required to avoid waste being left on the kerbside. Grace will be limited to 30 days.**		
3.5.1	Management should ensure that direct debit schedules are promptly updated to reflect the revised rates following changes to service delivery.	Medium	Head of Infrastructure	This is current practice however we will review the database.		December 2018
3.5.2	Management should ensure that where businesses fail to pay the trade waste collection and disposal charges, consideration is given to the service being withdrawn.	Medium	Head of Infrastructure	This is current practice.		In Place
3.6.1	Management should ensure that invoices are only raised via the Council's Sundry Accounts section.	Medium	Head of Infrastructure	Officers to review process and redesign in conjunction with Debtors section.		February 2019
3.7.1	Management should ensure that regular reconciliations are undertaken between the income recorded on the Waste Services database and the amounts recorded in the Council's general ledger.	Medium	Head of Infrastructure	This is currently done but will be improved by formalising the process and recording the outcome.		March 2019

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	AGREED ACTION	RISK ACCEPTED/ MANAGED	AGREED DATE OF COMPLETION
3.7.1 (cont)	The reconciliation should be checked and signed by a person independent of the preparer.	Medium	Head of Infrastructure	Agreed		March 2019
3.8.1	Management should review the current arrangements in place for refunds, including the authorisation process and the refunding of card payments by the service area.	Medium	Head of Infrastructure	Removal of Paye.net refund option and redesign of process with Debtors section.		December 2018

Grading of Recommendations

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INTERNAL AUDIT PROGRESS REPORT 2018/19   **Appendix 2**

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
VAT	For all payments processed by the Council, we will examine the arrangements in place to ensure that VAT is correctly accounted for.	September 2018	Completed
Adult Services – Residential Care	We will review the arrangements in place for the assessment and charging of clients in residential care.	September 2018	Completed
IT Systems Access	We will review the IT access controls/access rights in place for all the Council's main systems.	September 2018	Completed
Trade Waste Income	We will review the arrangements in place for the billing and collection of trade waste income.	November 2018	Completed
Adult Services – Payments on Schedule	We will review payments on schedule processed through the Mosaic system – our audit will focus on the arrangements in place for the recovery of credit balances.	November 2018	Completed
Adult Services – Transport	We will review the transport arrangements within Adult Services – as part of the review we will assess if the arrangements in place for securing transport are cost effective and well managed.	November 2018	Completed
Conflicts of Interest	We will examine the arrangements in place for the disclosure of potential conflicts of interest by members of staff.	November 2018	Completed

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
Schools	We will review the financial arrangements operating within one school to ensure compliance with the financial procedures in place.	November 2018	In Progress
NDR – Liability	We will continue our audit work on Non-Domestic Rates (NDR) – in 2018/19, we will review the arrangements in place for determining NDR liability.	February 2019	
Planning Enforcement	We will check to ensure that planning enforcement is being carried out in accordance with legislation and Council policy.	February 2019	
Contracts	As part of our annual review of procurement, we will examine a sample of contracts to ensure compliance with the Council's Corporate Procurement Procedures.	February 2019	
Business Grants and Loans	We will review the arrangements in place for the awarding of grants and loans to businesses within East Lothian.	February 2019	
Review of Performance Indicators	Internal Audit will continue to review the systems in place for the preparation and reporting of Performance Indicators.	February 2019	
Disclosure Checks	We will review the disclosure checking arrangements in place for members of staff and volunteers working with children and/or protected adults.	February 2019	

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
Bank Reconciliations	We will check to ensure that appropriate and effective systems of control are in place for the Council's bank accounts.	June 2019	
Council Tax	We will continue our audit work on Council Tax – for 2018/19, our review will focus on the procedures in place for the recovery of Council Tax arrears.	June 2019	
Fixed Assets	We will review the systems in place for maintaining and updating the Council's Fixed Asset Register.	June 2019	
Following the Public Pound	We will review the monitoring arrangements in place for a sample of organisations receiving partnership funding from the Council in 2018/19.	June 2019	
Building Standards	We will examine the arrangements in place for the processing of applications received for building warrants, including the collection of income due to the Council.	June 2019	
Creditors	We will review the procedures in place for processing supplier invoices for payment and we will check to ensure that adequate arrangements are in place for the prevention and detection of duplicate payments.	June 2019	