Oadby & Wigston Borough Council

Internal Audit Progress Report

September 2021

cw audit
internal audit services

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1. Introduction

This report summarises the work of Internal Audit for the period to the end of August 2021. The purpose of the report is to update the Audit Committee on progress made in delivering the 2021/22 audit plan. We have made good progress towards delivering the plan and we do not anticipate any difficulties in delivering our full programme of work. Section 4 provides a summary of the current status of all audits included on the 2021/22 plan.

2. Reviews completed since April 2021

Review	Key issues	Level of assurance
IT Audit – transition to in-house ICT service	The Council is currently undertaking a major project to bring ICT support services in-house by January 2022. CW Audit are providing expert support and advice to this project and have thus far provided comment and guidance in the following areas: • Undertake a Data Protection Impact Assessment (DPIA). • Ensure a Risk and Issues Log is maintained for the project. • Suggested inclusions/improvements to the Project Plan, Project Initiation Document (PID) and Memorandum of Understanding (MoU) with East Staffordshire Council (who are providing support to the project).	**N/A**

Review	Key issues	Level of assurance
Community Safety	• Agree the 2021/22 delivery plan after assessing the extent to which priorities have been delivered independently by partners during the period where no agreed plan was in place. • Ensure that delayed delivery of priorities/actions from the 2020/21 year and the first five months of the 2021/22 year are addressed by the end of the 2021/22 year. • Reproduce lost monitoring information results and reports from the 2020/21 year and catch up on lack of monitoring information thus far in the 2021/22 year.	**Moderate**

System control objective	Level of Assurance				
	Full	**Significant**	**Moderate**	**Limited**	**No**
There is an up to date Community Safety Partnership Strategy and Plan in place which has been approved and is readily available.			✓		
The Council has appropriate arrangements in place to contribute towards the delivery of Community Safety Partnership Strategy and Plan in cooperation with other partners.	✓				
There is an active CSP Board in place that incorporates representatives from each of the partner organisations.		✓			
Accurate and timely budget and performance information is provided managers and members.			✓		

Review	Key issues	Level of assurance
Volunteer Programme	• Review and amend Volunteering Policy to reflect current plans to extend volunteer programme and to add further guidance on a number of areas highlighted by the audit. • Re-launch the volunteer programme, including reinstatement of the dedicated volunteering web page. • Obtain signed volunteer and confidentiality agreements from existing volunteers and complete relevant induction training. • Introduce formal review process with volunteers.	**Moderate**

System control objective	Level of Assurance				
	Full	**Significant**	**Moderate**	**Limited**	**No**
The Volunteering, Vision and Aims Policy meets the Council's requirements and effective arrangements are in place to ensure that it is delivered as planned.			✓		
There is a formal process in place to appoint and train volunteers in all aspects of their role.			✓		
The work of volunteers is subject to appropriate governance, oversight and review.			✓		
There are appropriate financial probity controls applied for instances where volunteers purchase items on behalf of residents they are supporting.		✓			

3. Recommendation tracking

We provide a system for tracking the implementation of agreed Internal Audit recommendations as a management assurance tool for the Council and this Committee. Managers are responsible for updating actions taken and other key information directly on the system. The first table below represents the status of agreed actions due to be implemented by 31/08/21 for all recommendations raised since 1st April 2019. The second table outlines the age of the outstanding recommendations (based on the original date due for implementation). The status shown is as advised by the relevant manager/Head of Service and does not imply that Internal Audit has verified the status in all cases.

Summary	1 Critical	2 High	3 Medium	4 Low	Total
Due by 31/08/21	-	22	93	33	**148**
Implemented / Closed	-	22	84	32	**138**
Still to be completed	-	0	9	1	**10**

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	0	4	0	**4**
3 – 6 months	-	0	2	1	**0**
Greater than 6 months	-	0	3	0	**1**
Total	**-**	**0**	**9**	**1**	**10**

We normally provide additional information on overdue 'high risk' issues, but there are none to report on this occasion. There are three 'medium risk' issues outstanding for more than 6 months, which are included in more detail in the following table. The Committee will be advised in future progress reports if our follow up work finds that any such cases are not in fact fully implemented.

'Medium risk' issues overdue for more than six months from original implementation date

Review	Recommendation	Risk	Original target date	Revised target date	Current status
IT Application Security	A formal policy on the management and security of corporate IT applications should be documented and approved.	3	30 Sept 20	30 April 21	This was work originally allocated to Steria, but now being dealt with as part of the project to bring ICT services in-house.
IT Application Security	Define the different access levels for each application in the new IT application security Policy.	3	30 Sept 20	30 April 21	As above.
Housing Rents	Undertake an in-depth review of the processes for recovering rent arrears, with specific attention paid to the rising level of current tenant arrears caused by the roll-out of Universal Credit and the need to strengthen former tenant arrears recovery performance.	3	30 Nov 20	31 March 21	Ongoing service improvement programme for the housing function is initially focussing on repairs and maintenance, with rent collection policy to follow.

4. 2021/22 Internal audit plan

Review	Scheduled	Status	Level of assurance
Performance Management	Quarter 1 / 2	Fieldwork complete	
Risk Management	Quarter 3		
Emergency Planning	Quarter 1 / 2	Fieldwork complete	
Financial Management & Reporting	Quarter 4		
Creditors	Quarter 4		
Debtors	Quarter 4		
Treasury Management	Quarter 4		
IT Audit – Transition to In-House ICT	Quarter 1 / 2	Ongoing advice & support	**N/A**
Payroll & Expenses	Quarter 3 / 4		
Agency Workers	Quarter 3 / 4	Scope agreed	
Council Tax	Quarter 3		
Business Rates	Quarter 3		
Benefits / Council Tax Support	Quarter 3		
Community Safety	Quarter 2	Final report	**Moderate**
Business Restart Grants (Covid-19)	Quarter 2	Fieldwork complete	
Volunteer Programme	Quarter 1	Final report	**Moderate**
Taxi Licensing	Quarter 1 / 2	In progress	
Selective Licensing	Quarter 1 / 2	In progress	
Housing Repairs & Maintenance	Quarter 1 / 2	In progress	