
Southern Internal Audit Partnership

Assurance through excellence
and innovation

TANDRIDGE DISTRICT COUNCIL

Annual Internal Audit Report & Opinion 2021-2022

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1. Role of Internal Audit

The Council is required by the Accounts and Audit (England) Regulations 2015, to

‘undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

In fulfilling this requirement, the Council should have regard to the Public Sector Internal Audit Standards (PSIAS), as the internal audit standards set for local government. In addition, the Statement on the Role of the Head of Internal Audit in Public Service Organisations issued by CIPFA sets out best practice and should be used to assess arrangements to drive up audit quality and governance arrangements.

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.



2. Internal Audit Approach

To enable effective outcomes, internal audit provides a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary. A full range of internal audit services is provided in forming the annual opinion.

As the Chief Internal Auditor, I review the approach to each audit, considering the following key points:

- Level of assurance required.
- Significance of the objectives under review to the organisations' success.
- Risks inherent in the achievement of objectives.
- Level of confidence required that controls are well designed and operating as intended.

All formal internal audit assignments will result in a published report. The primary purpose of the audit report is to provide an independent and objective opinion to the Council on the framework of internal control, risk management and governance in operation and to stimulate improvement.



The Southern Internal Audit Partnership (SIAP) maintain an agile approach to audit, seeking to maximise efficiencies and effectiveness in balancing the time and resource commitments of our clients, with the necessity to provide comprehensive, compliant and value adding assurance.

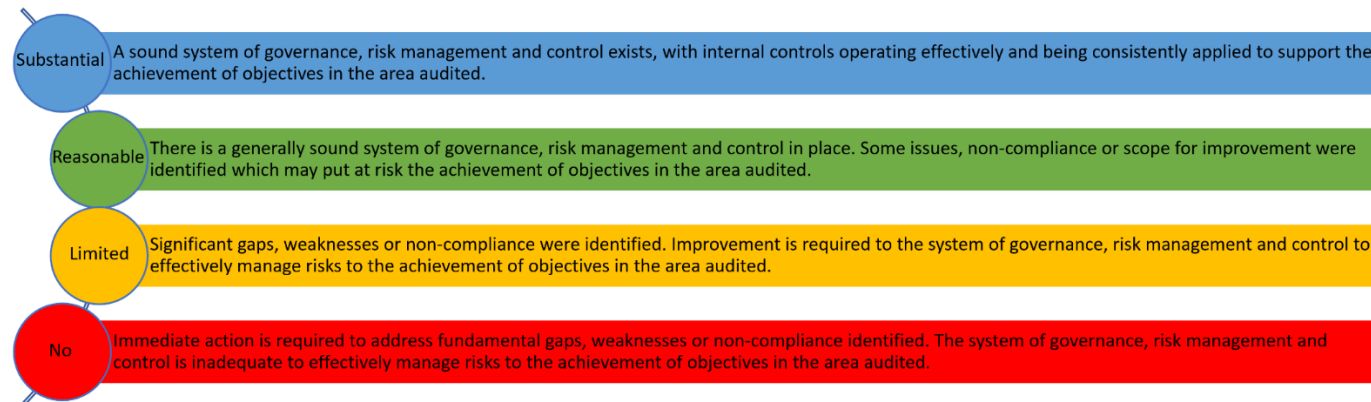
Working practices have been reviewed, modified and agreed with all partners following the impact and lessons learned from the COVID-19 pandemic and as a result we have sought to optimise the use of virtual technologies to communicate with key contacts and in completion of our fieldwork. However, the need for site visits to complete elements of testing continues to be assessed and agreed on a case-by-case basis.

3. Internal Audit Coverage

The annual internal audit plan was prepared to take account of the characteristics and relative risks of the Council activities and to support the preparation of the Annual Governance Statement. Work has been planned and performed to obtain sufficient evidence to provide reasonable assurance that the internal control system is operating effectively.

The 2021-22 internal audit plan was considered by the Audit & Scrutiny Committee in March 2021. It was informed by internal audit's own assessment of risk and materiality in addition to consultation with management to ensure it aligned to key risks facing the organisation. The plan has remained fluid throughout the year to maintain an effective focus and ensure that it continues to provide assurance, as required, over new or emerging challenges and risks that management need to consider, manage, and mitigate. Changes made to the plan were agreed with the Management Team and reported in detail to the Audit & Scrutiny Committee in the internal audit progress reports which were reviewed at each meeting.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:



4. Internal Audit Opinion

As Chief Internal Auditor, I am responsible for the delivery of an annual audit opinion and report that can be used by the Council to inform their annual governance statement. The annual opinion concludes on the overall adequacy and effectiveness of the organisations' framework of governance, risk management and control.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance can be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- written reports on all internal audit work completed during the course of the year (assurance & consultancy);
- results of any follow up exercises undertaken in respect of previous years' internal audit work;
- the results of work of other review bodies where appropriate;
- the extent of resources available to deliver the internal audit work;
- the quality and performance of the internal audit service and the extent of compliance with the Standards; and
- the proportion of the Council's audit need that has been covered within the period.

We enjoy an open and honest working relationship with the Council. Our planning discussions and risk-based approach to internal audit ensure that the internal audit plan includes areas of significance raised by management to ensure that ongoing organisational improvements can be achieved. I feel that the maturity of this relationship and the Council's effective use of internal audit has assisted in identifying and putting in place action to mitigate weaknesses impacting on organisational governance, risk and control over the 2021-22 financial year.

Annual Internal Audit Opinion 2021-22

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of the internal control environment.

In my opinion frameworks of governance, risk management and management control are **limited**.

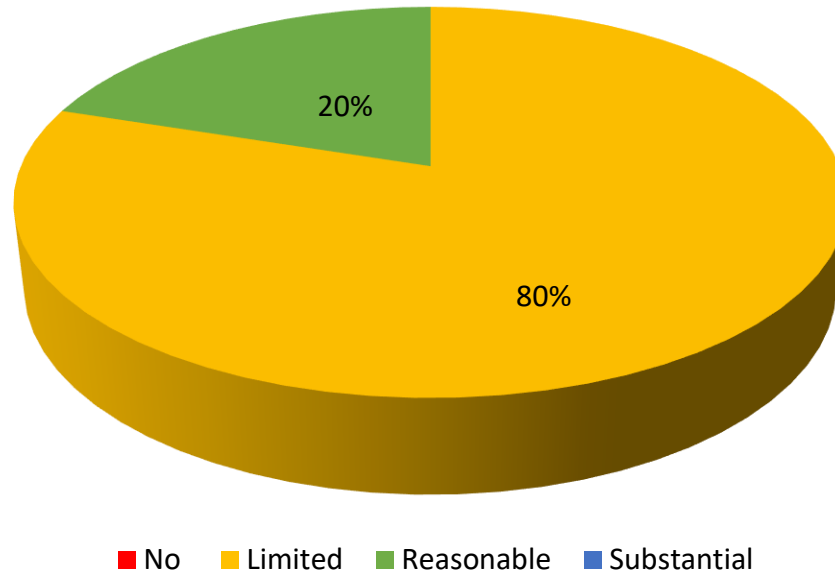
Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

5. Governance, Risk Management & Control – Overview & Key Observations

Assurance opinions for 2021-22 reviews

The findings from our reviews have been reported to the Audit & Scrutiny Committee in full throughout the year and a summary of the assurance opinions is outlined below.

Assurance Opinions



Governance

Governance arrangements are considered during the planning and scoping of each review and in most cases, the scope of our work includes an overview of:

- the governance structure in place, including respective roles, responsibilities and reporting arrangements
- relevant policies and procedures to ensure that they are in line with requirements, regularly reviewed, approved and appropriately publicised and accessible to officers and staff.

In addition, during 2021-22 we undertook a review of the Annual Governance Statement, which concluded with a limited assurance opinion. Although CIPFA guidance does not mandate a format for the annual governance statement, it does state that they should be aligned to the Seven Principles of Good Governance and demonstrate how the principles have been met. Our review of the 2020/21 Annual Governance Statement found this not to be the case.

A key source of assurance in the production of the Annual Governance Statement is the Statements of Assurance obtained from the Executive and Senior Leadership Teams, however, no process was in place to obtain and assess such statements at the time of our review.

The prior year's Annual Governance Statement contained an action plan to adopt a local code of corporate governance, bringing together in one place all elements of the Council's governance system. Implementing a local code of corporate governance is a key building block of CIPFA's Delivering Good Governance in Local Government Framework. A draft code was taken to Audit & Scrutiny Committee in January 2021, which the committee noted. However, at the time of the audit, the code had not been formally adopted.

Risk management

The Risk Management Strategy approved by Strategy and Resources Committee on 6 July 2021 sets out the overall framework for risk management. The strategy is comprehensive and outlines a clear framework on key elements including roles and responsibilities, the risk management process, risk appetite scales and tolerance levels; adopted risk scoring methodology; and monitoring and reporting arrangements.

As part of the development of the Risk Management Strategy and adopting a corporate approach, workshops have been held to create an awareness of risk management across the organisation, however, there were some inconsistencies between the training provided and processes adopted in the current strategy.

In line with the Risk Management Strategy, Committee, Corporate and Directorate risk registers are in place and cover all areas of the business. They are held centrally and accessible to relevant officers via SharePoint. However, gaps were identified in the completeness and quality of data.

There has been significant development in the overall framework of risk management at Tandridge District Council, and the steps taken to date are a positive move forward. However, there are further improvements and opportunities to fully embed risk management, enabling it to more robustly support and the Council achieving its targeted priorities and outcomes.

Control

Internal audit work included in the 2021-22 internal audit plan touched on areas where there was found to be a generally sound control environment in place that were working effectively to support the delivery of corporate objectives. However, there continues to be areas of challenge to the organisations control environment.

We generally found officers and staff to be aware of the importance of effective control frameworks and compliance, and open to our suggestions for improvement or enhancements where needed. Management actions agreed as a result of each review are monitored to completion to ensure that the identified risks and issues are addressed. However, there remains a significant backlog of management actions that are now overdue for implementation.

As part of the Internal Audit Plan for 2021/22, we sought to review the newly documented end to end processes for Accounts Receivable & Debt Management and Accounts Payable to ensure that they appeared robust and would address the risks/observations raised by our original audit reviews in 2019/20. The work completed by the Exchequer Services Transformation Lead demonstrates that all the actions resulting from the audit reviews have been reviewed comprehensively and factored into the TFT Exchequer Services Transformation Plan.

There are a number of agreed actions that due to the incomplete status of the revised end to end processes we have been unable to substantiate will be mitigated by the proposed control frameworks for both Accounts Receivable and Debt Management and Accounts Payable. It will be critical going forward to maintain the momentum of implementing the new processes and embedding improvements. Full internal audit reviews of Accounts Receivable & Debt Management and Accounts Payable are scheduled to take place in Q3 of 2022-23.

The key areas of challenge identified or confirmed through our work are outlined below:

Fraud Governance Arrangements

A framework was found to be in place to prevent, detect and investigate fraud and irregularities, however, due to its infancy, it had not been fully embedded across the Council.

Despite being reviewed recently, policies and guidance did not always reflect the current underlying legislation or external methods of support. Although the three primary anti-fraud policies reviewed were available to staff and could be accessed by external parties if appropriate, the effectiveness of their use was reduced as points of reference or contact were not always accurate. Also, there were various references across the policies reviewed that referred to other documents or resources which the Council did not have in place including eLearning for staff and reference to documents that were not evident at the time of the audit.

Documentation on the Council website referred to the Council employing a range of roles as part of their response to Council Tax, Housing Benefit and Tenancy related fraud, despite such roles no longer existing.

The Council's Transparency and Open Data fraud reporting obligations were not being met as the webpage for these was incomplete.

Contract Management

We found that there was insufficient detailed guidance available to officers, to convey the Authority's expectations in respect of contract management, with only high-level guidance, via Contract Standing Order 33 'Contract Management'. There was no training available for contract managers.

The high-level guidance did not cover how to manage contract change or the need for due diligence checks during a contract term and to help ensure the financial security of contracts.

Intend (the e-procurement system) was used to compile the Authority's contract register. The system was configured to issue a series of automated reminder emails prior to contract expiry to the officer recorded as responsible for the contract. However, we found that inaccurate contact details were held, consequently, the automatic emails sent by the system would not reach the appropriate officer to manage the re-procurement exercise in all cases.

We found that for the contracts examined, there was no consistent location used to store contract documents and were advised that there was no corporate protocol issued to officers regarding the storage of contract documentation.

Domestic refuse and doorstep recycling contract specific testing

The contract stipulates the need for regular contract performance review meetings, however, at the time of the review, meetings had not occurred in accordance with the contract requirements. Contributory factors had been delayed availability of complete performance data in accordance with the contract's performance management framework, and performance dashboard reports in the Salesforce system.

The garden waste collection scheme is administered by the contractor. Due to IT systems issues (with the contractor), although the Authority received data regarding the quantity of garden waste receptacles charged for each month, it had not received subscriber data volumes to verify income and administration costs of the contractor.

IT Governance

The Authority has established an IT Strategic Plan for 2021-24 which was submitted to Executive Board and Committee for approval. The plan was developed with the assistance of the LGA and is aligned to corporate objectives. The strategy is supported by an IT work plan that identifies fifteen current projects, twenty-four maintenance schemes, and several programmes reflecting PSN accreditation, audit actions and contract renewals in addition to general governance initiatives. Each programme of work has been assigned a resource and a priority.

The Authority has produced five IT policies, however, there remains a number that have not been established to promote and determine an effective IT governance framework. Three out of the five policies that have been developed do not include a reference for defined roles and responsibilities within the organisation. The Authority have proposed an IT Strategy Board and a Digital Design Board however the boards are not currently active, no meetings have taken place during 2021/22 and there are no terms of reference for these boards. There is no effective mechanism in place to escalate and report IT issues arising from project work or operational matters.

Whilst an exercise has been undertaken to identify and capture IT risks in an IT Risk Register and assign each risk to a member of the IT team, only three of the 40 identified risks have controls, probability and impact recorded on the register. No IT risks have been escalated to the Executive Leadership Team and relevant Committees and at present there is no formal escalation process in place.

Database Management

Data management within the Authority is overseen by the IT team and database administration is undertaken by a dedicated IT specialist with experience and knowledge in database management. However, there is limited cover or resilience in the event of staff absence.

Active databases and transaction logs are regularly backed up which provides the opportunity to restore a database up to the last successful transaction. However, restores of databases from back up data were not regularly tested. Some databases did not have the most recent Microsoft security update deployed to them, potentially leaving them vulnerable to exploitation of a known security weakness.

There was no formal policy or procedures for database management, security, back up and patch management although the Authority have implemented a programme to review and develop formal documentation and to capture these documents within SharePoint.

Although a formal change control framework is being proposed for implementation, there was no formal change management process established and any changes were applied reactively within the IT team.

Programme/Project Management

Since 2018 the Council has set out expectations regarding the approach to Project and Programme management within a PPM Handbook, which is supported by a suite of templates for key project documentation. Following a review and refresh of the PPM Handbook during the year there has been no official 'launch' of the updated document set, nor has there been a clear directive which sets out compliance expectations.

Our review identified several inconsistencies with compliance, and, when questioned, some Programme/Project Managers advised that their projects/programmes were exempt from following this guidance, even though there are no formal "exceptions" detailed within the document itself.

As part of the updated PPM Handbook, there is an overarching terms of reference document for Project Monitoring Boards, that outlines the purpose, responsibilities, membership requirements, and frequency of meetings and it sets out clear reporting lines for escalation to the Executive Leadership Team which has now been replaced by the Extended Management Team (EMT). This approach was adopted by ELT, with a view that boards would meet monthly from August 2021. All iterations of the standard terms of reference for project monitoring boards require meetings to be held on a monthly basis. Our audit found that not all boards are meeting monthly, even if there are active projects to monitor.

The latest iteration of the Programme and Project Management Handbook covers the four key stages of Programme and Project Delivery; however, we note that it does not require Programme/Project Managers to make adequate plans/provision of the transfer of Project outputs into the Business As Usual setting. We also note that although the Handbook is titled "Programme" and "Project" Management, it does not sufficiently define the difference between a Programme and a Project but uses the terms interchangeably.

The Handbook also gives very little mention to Benefits Realisation, just stating that Benefits should be realised before a project is closed. It is unusual for benefits to be fully realised within the life cycle of a Project – it is usual for Programmes to include Benefits Realisation as a separate workstream, recognising that Projects are time limited and usually only deliver the capacity for Benefits Realisation.

There is limited in-house or external training opportunities for project delivery staff, including the Project/Programme Sponsor. No Project or Programme Quality Assurance is being undertaken.

Business Continuity & Emergency Planning

The Strategy & Resources Committee terms of reference incorporates a responsibility for 'formulating and reviewing emergency plans', however, there was no evidence (over the past 18 months) of reporting to the Committee in respect of emergency planning arrangements in place at the Council.

Although the Emergency Plan sets out roles and responsibilities in an emergency event, the delegation of powers to the Chief Executive and other senior officers, to make decisions during an emergency has not been documented within the Constitution.

Responsibilities for ensuring that the Business Continuity Plans (BCP's) are tested once a year is documented within the Head of Service statement within individual BCP's, however we were unable to evidence testing of any of the BCP's since 2014.

For two recent business continuity issues, a lessons learnt exercise was not undertaken to identify strengths and weaknesses in the Service response and handling of the incident. Although we confirmed that a periodic admin review is undertaken of the Emergency Response Plan, the leavers process at the Council did not include a process to inform the Emergency Planning & Resilience Officer of those leavers with emergency planning responsibilities, so they can be promptly reallocated.

There is a template BCP which is used corporately enabling consistency and provides management guidance on its completion. However, BCP's reviewed included areas of omission, did not always record a responsible owner and the Heads of Service statements (which set out a responsibility for maintaining the BCP) were not routinely signed and dated.

Safeguarding

A Safeguarding Policy, which defines the expectations and sets clear responsibilities for staff/councillors and volunteers working at the Council is in place and has been recently reviewed and approved by the management team. Within the policy it is stated that there should be a strategic action plan in place, however this is not yet in place and is currently being drafted.

There are ongoing plans to raise awareness of the Safeguarding Policy with all staff via attendance at team briefings. At the time of our review these were approximately 50% complete. Induction training, which includes a safeguarding course has not been completed by all staff. The safeguarding course, introduced last year for members, has also not been completed by all.

There is no framework for monitoring or reporting what is in place to safeguard and promote the welfare of children and of adults with care and support needs across the Council and there is also no reporting to EMT or members on how the Council is meeting its statutory safeguarding duties. The Head of Customer Engagement and Partnerships advised that following a change to the Constitution agreed by Full council on 26th May 2022 oversight of safeguarding has moved from the Audit and Scrutiny Committee to the Community Services Committee and that safeguarding will be included in an annual community safety report.

The Safeguarding Policy for Children and Adults states that safeguarding is referenced in the general conditions of contract for suppliers, however from our review of a sample of contracts we could not find evidence to support this.

Management actions

Where our work identified risks that we considered fell outside the parameters acceptable to the Council, we agreed appropriate corrective actions and a timescale for improvement with the responsible managers. Progress is reported to the Audit & Scrutiny Committee throughout the year through the quarterly internal audit progress reports. There remains a significant backlog of management actions that are now overdue for implementation.

6. Quality Assurance and Improvement

The Standards require the Head of the Southern Internal Audit Partnership to develop and maintain a Quality Assurance and Improvement Programme (QAIP) to enable the internal audit service to be assessed against the Standards and the Local Government Application Note (LGAN) for conformance.

The QAIP must include provision for both internal and external assessments: internal assessments are both on-going and periodical and external assessment must be undertaken at least once every five years. In addition to evaluating compliance with the Standards, the QAIP also assesses the efficiency and effectiveness of the internal audit activity, identifying areas for improvement.

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020.

In considering all sources of evidence the external assessment team concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

7. Disclosure of Non-Conformance

In accordance with Public Sector Internal Audit Standard 1312 [External Assessments], I can confirm through endorsement from the Institute of Internal Auditors that:

'the Southern Internal Audit Partnership conforms to the Definition of Internal Auditing; the Code of Ethics; and the Standards'.

There are no disclosures of Non-Conformance to report.

8. Quality Control

Our aim is to provide a service that remains responsive to the needs of the Council and maintains consistently high standards. In complementing the QAIP this was achieved in 2021-22 through the following internal processes:

- On-going liaison with management to ascertain the risk management, control and governance arrangements, key to corporate success.
- On-going development of a constructive working relationship with the External Auditors to maintain a cooperative assurance approach.
- A tailored audit approach using a defined methodology and assignment control documentation.
- Review and quality control of all internal audit work by professional qualified senior staff members.
- An independent external quality assessment against the IPPF, PSIAS & LGAN.

9. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery:

Performance Indicator	Target	Actual
Percentage of internal audit plan delivered	95%	100%
Positive customer survey response		
● Tandridge District Council	90%	100%
● SIAP – all Partners	90%	99%
Public Sector Internal Audit Standards	Compliant	Compliant

Customer satisfaction is an assessment of responses to questionnaires issued to a wide range of stakeholders including members, senior officers and key contacts involved in the audit process (survey date April 2022).

10. Acknowledgement

I would like to take this opportunity to thank all those staff throughout the Council with whom we have made contact in the year. Our relationship has been positive, and management were responsive to the comments we made both informally and through our formal reporting.

Neil Pitman
Head of Southern Internal Audit Partnership

September 2022

Annex 1

Summary of Audit Reviews Completed 2021-22

Reasonable

There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Review area	Summary
Housing Rents	The scope of this review focused on the arrangements in place for the setting and collection of rents to ensure the maximisation of income due from tenants. The scope included garage rents recorded on Orchard but excluded service charges for leasehold properties sold via the Right to Buy. In general, a sound framework of governance and control was found to be in place with observations relating to the updating of procedure notes, lack of cover in the event of the key officer's absence and the frequency of reporting to the Housing Committee.
Income Collection	This review looked at the income collection activities carried out by the Council to ensure income is identified, collected and accurately recorded. Effective controls were identified for the collection, receipting, banking and reconciliation of income. Areas for improvement of controls were identified in relation to the frequency of changing the safe access code and confirmation of the safe holding limits. An observation was also raised regarding the reconciliation of car parking income due to a lack of transaction details from the cash collector.

Limited

Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Review area	Summary
Fraud & Irregularities	Although a framework is in place to prevent, detect and investigate fraud and irregularities, due to its infancy, it has not yet been embedded sufficiently within the Council. Despite being reviewed recently, policies and guidance do not always reflect the current underlying legislation or external methods of support. The Council's Transparency and Open Data fraud reporting obligations are not being met as the webpage for these is incomplete.

Annual Governance Statement	The scope of this audit was to give assurance that the Annual Governance Statement for the Council summarised how it complied with its code of governance and met Regulation 6 of the Accounts and Audit Regulations 2015, the Accounts and Audit (Coronavirus) (Amendment) Regulations 2021, and relevant CIPFA guidance. Our review of the 2020/21 Annual Governance Statement could not see how it was aligned to the Seven Principles of Good Governance. There was also no evidence that statements of assurance had been obtained from the Executive and Senior Leadership team. At the time of the audit, the code of corporate governance had not been formally adopted.
Contract Management - including Waste	There was insufficient detailed guidance available to officers, to convey the Authority's expectations in respect of contract management and no training available for contract managers. Intend (the e-procurement system) is used to compile the Authority's contract register, however, we found that inaccurate contact details were held. There is no corporate protocol issued to officers regarding the storage of contract documentation.
Business Continuity & Emergency Planning	There was no evidence (over the past 18 months) of reporting to the Strategy & Resources Committee in respect of emergency planning arrangements in place at the Council. We were unable to evidence testing of any of the BCP's since 2014. BCP's reviewed included areas of omission, did not always record a responsible owner and the Heads of Service statements (which set out a responsibility for maintaining the BCP) were not routinely signed and dated.
IT Governance	The scope of this review was to ensure that there is an established framework in place that outlines effective operation of the IT department to achieve the organisation's business goals. There is an IT Strategic Plan for 2021-24 and this is aligned to corporate objectives. This strategy is supported by a work plan with priorities and resources assigned. There is an IT risk register and risks (albeit incomplete) that have been assigned to team members. Some IT policies have been produced but are incomplete and do not cover all aspects of the IT function. IT Strategy and Digital Design Boards are not active to provide governance. The IT risk register is incomplete and has no upward escalation route.
IT Database Management	The scope of this review was to ensure that databases are managed effectively, to maintain the integrity of data held and provide controls to prevent unauthorised access or loss of data. Effective controls were found for the identification, performance monitoring, backup and management of high privilege access for internal and remote access. Control weaknesses were identified in the updating of databases with security releases, policies and procedures for consistent and effective management of security, backup, change and vulnerability management. Although the member of staff responsible for database management is very experienced there is limited resilience for the role. Restores of data from database backups are not regularly tested to ensure data can be recovered in the event of a disaster.

Programme/Project Management	Following a review and refresh of the PPM Handbook during the year there has been no official 'launch' of the updated document set, nor has there been a clear directive which sets out compliance expectations. Our review identified several inconsistencies with compliance against the handbook and the governance to support programme and project management is inconsistent. There is limited in-house or external training opportunities for project delivery staff, including the Project/Programme Sponsor.
Safeguarding	The strategic action plan to underpin the Safeguarding Policy was not in place at the time of the review. Induction training had not been completed by all officers and members. Governance and reporting to senior management and members to enable them to effectively discharge their duties was absent. The Safeguarding Policy for Children and Adults states that safeguarding is referenced in the general conditions of contract for suppliers, however from our review of a sample of contracts we could not find evidence to support this.