Governance, Risk and Best Value Committee

10.00am, Thursday 3 April 2014

Internal Audit Quarterly Update Report – to 28 February 2014

Item number	8.4
Report number	
Wards	

Links

Coalition pledges	PO30
Council outcomes	CO25
Single Outcome Agreement	SO1

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Executive summary

Internal Audit Quarterly Activity Report – to 28 February 2014

Summary

Internal Audit is making good progress at delivering the 2013/14 internal audit plan and will continue to deliver this plan in conjunction with the 2014/15 planning phase now underway. Follow-ups completed are discussed in report 'IA Follow-up Paper to 28 February 2014'.

The expectation is that all audits in the 2013/14 plan will have been completed/ commenced within the audit year, with the exception of the following which are included in the 2014/15 plan:

- ICT - Procurement

- Health & Social Care – Personalisation Stage 3, (final area only)

- Health & Social Care – Children & Families workstream (moved at client request)

Appendix 1 sets out a list of completed and draft internal audit reports/management letters completed since 1 November 2013 where there are outstanding recommendations. Appendix 2 provides a summary of reports where there were high or critical risk findings in the period. A copy of all final reports is available to members.

Recommendations

1. Committee is requested to note the progress of Internal Audit in respect of the 2013/14 internal audit plan and to note the areas of higher priority findings.

Measures of success

The Action Plans of these reports, when implemented, will demonstrate that the Council continues to strengthen its control framework and overall approach to risk management.

Financial impact

None.

Equalities impact

No full ERIA is required.

Sustainability impact

None.

Consultation and engagement

None.

Background reading / external references

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Links

Coalition pledges	PO30 - Continue to maintain a sound financial position including long-term financial planning
Council outcomes	CO25 - The Council has efficient and effective services that deliver on objectives
Single Outcome Agreement	SO1 - Edinburgh's Economy Delivers increased investment, jobs and opportunities for all
Appendices	Appendix 1 - Internal Audit reports issued since 1 November 2013.
	Appendix 2 – Summary of High and Critical Issues since 1 November 2013.

Appendix 1

Internal Audit Quarterly Activity Report – to 25 February 2014: Internal Audit Reports since 1 November 2013

Completed Internal Audit reviews since 1 November 2013

Title of Review	High Risk Findings	Medium Risk Findings	Low risk Findings	Comments
Review of Controls around the New Payroll System - Part 2 (Corporate Governance)		2	1	
Payroll Control Testing (Corporate Governance)		5		
NDR Reliefs & Exemptions (Corporate Governance)		3	1	
Waste Management Strategy (Services for Communities)	1	2		
AP Supplier Data (Corporate Governance)	2	5	1	
HR Payroll (Corporate Governance)		5		
Managing Departmental Debt (Corporate Governance)	1		1	

ICT Acceptable Use Policy (Corporate Governance)	2	5		
Information Security (Corporate Governance)		4		
Flexible Working Hours Processes & Procedures (Council)	1	4		
Care Plan Reviews (Health & Social Care)		4		
Corporate Resilience (Council)				Only 1 advisory point
Personalisation & SDS Stage 2 (Heath & Social Care)	3	3		
Annual Audit Work (Lothian Valuation Joint Board)		1		

City of Edinburgh Council

Internal Audit

Quarterly Summary of High Risk Findings Report

(1 Nov 2013 – 28 February 2014)

Contents

Section 1 – Waste Management Strategy

Total number of findings

	Critical	High	Medium	Low	Advisory
Total	-	1	2	-	-

Background

Waste management covers the activities around the management and monitoring of waste materials, including the processing of waste; the collection, transportation, recycling and disposal. In Edinburgh, approximately 60% of waste collected is currently sent to landfill. The Scottish Government's target is for no more than 5 per cent of waste going to landfill by 2025.

The continued rise in landfill tax and the resulting increase in the underlying cost of managing waste is designed to encourage efficiency and recycling. The Council's waste strategy and performance is therefore important in order to achieve targets and meet obligations. In addition, an effective waste management strategy relies on the accuracy of assumptions and forecasts that underpin reporting and monitoring.

It was considered prudent to seek assurance that these areas are sufficiently robust to achieve national waste obligations and council sustainability targets efficiently.

Remit and Scope of Internal Audit Work

The audit remit was to:

- Review the Council's Waste and Recycling Strategy and how this corresponds to the Scottish Government Zero Waste Plan,
- Review the governance framework in place relating to the Waste and Recycling Strategy and assess its effectiveness at achieving the Council and National waste targets,
- Assess the Council's waste data, specifically reviewing the assumptions and forecasts used for reporting and monitoring purposes; and

- Compare the Council's performance against waste targets with the performance of peer group local authorities, where information is available for comparison purposes.

The scope was to:

- interview key members of staff
- document the system and evaluate whether the procedures provide an adequate level of control
- test where appropriate

Summary of High Risk Findings

There is currently no internal waste management policy. The Waste and Recycling Strategy 2010 - 2025 focuses on external, public waste but there is no supplemental policy which specifically states how the Council itself as a major local employer, plans on reducing waste arising from its own operations (e.g. schools, council offices) and increasing recycling participation.

The Council's strategic aim is to reduce overall waste being sent to landfill within the local authority by increasing recycling participation. Budgets have been set aside for schemes to increase public awareness and participation in an effort to achieve this strategic aim; however, a group of contributors to Edinburgh's overall waste (i.e. Council employees themselves) is being overlooked by not allocating sufficient resource to internal waste management schemes.

In addition, there is a lack of data on how much waste is sent to landfill as a result of Council operations; therefore it cannot be accurately quantified how much the internally generated waste is costing the Council in landfill charges.

Finding	Agreed Management Action	Target Date
There is currently no internal waste management policy stating how the Council itself as a major local employer, plans on reducing waste arising from its own operations (e.g. schools, council offices) and increasing recycling participation, despite budgets set aside to increase the general public awareness. In addition no data is available to identify how much of the Council's own operations is being sent to landfill and	The Sustainable Development Unit and Facilities Management to establish a working group to review any existing internal waste policy, the purpose being to incorporate this within, and consult on, a refreshed Waste Strategy. The inclusion of the Sustainable Development Unit is critical in moving forward this action as they hold responsibility for development of the Council's internal waste policy and recording data on internal waste	31st March 2014

what the associated land fill charges are costing the Council.	arising. Waste & Fleet Services will commit to taking the lead in establishment of the internal working group. Opportunities to improve the way in which the Council gathers and records data on its own waste arising will be a key outcome of the working group. The Council's Trade Waste Service (part of the Waste & Fleet structure) has already met with Facilities Management to identify opportunities to increase the range of recycling opportunities across the Council estate. New services such as food waste recycling will be available in major Council offices such as Waverley Court and is already available across a number of schools.	

Section 2 – AP Supplier Data

Total number of findings

	Critical	High	Medium	Low	Advisory
Total	-	2	5	1	-

Background

As part of the current Internal Audit Plan a review of the Council's AP Supplier Data was planned. The remit was agreed following discussion with the Audit Client.

The Payment Operations Team is responsible for making changes to supplier data, with the Oracle Systems Administration Group actioning agreed bulk changes.

Records are only held onsite for the current financial year so focus was given to supplier changes made during this period. 10,817 changes were made to supplier data between 1 April and 9 September 2013. Five members of the Payment Operations Team and two from SAG were involved in making these changes.

Remit and Scope of Internal Audit Work

The remit was to review the effectiveness of controls pertaining to:

- Access to the supplier master file
- Addition of new suppliers
- Amendments to current suppliers

- Maintenance of the supplier master file
- Supplier master file integration.

The scope was to:

- interview key members of staff
- document the system and evaluate whether the procedures provide an adequate level of control
- analyse relevant system data
- test where appropriate.

Summary of High Risk Findings

There were two high risk findings:

The most significant risk identified was that there was no logging or tracking of changes to supplier data, other than the most recent change being evident on viewing the Master Vendor file. This increases the risk of vendor data which has been changed in error or fraudulently being undetected.

The other high risk finding was that currently two members of the Payment Operations team can add a supplier and pay invoices meaning no effective segregation of duties.

Finding	Agreed Management Action	Target Date
There is no system logging of changes to vendor details, with only the latest change being captured in the Master Vendor table. It is understood that there is a proposal by the System Administration Group to setup Oracle Audit Trail so that this information is captured. A report could then be developed. Delivery timeline and proposed usage is not currently defined.	1. A new report has been produced and is now in use by Payment Operations which does identify all changes made to the vendor files. 2. Sample spot checks will be taken on a weekly basis.	Implemented
Two members of the Payment Operations team can add a supplier and pay invoices.	Roles/permissions be revised so that no member of staff is able to create a payee and make payments.	Implemented

Section 3 – Managing Departmental Debt

Total number of findings

	Critical	High	Medium	Low	Advisory
Total	-	1	-	1	-

Background

As part of our audit programme a review of the Council's Management of Departmental Debt was carried out.

This review takes cognizance of the recently completed Corporate Debt Policy audit and follow up carried out in September and November 2013 respectively. However it should be noted that the main focus of this review was the management of all debt across the council, its ownership, monitoring and reporting.

Remit and Scope of Internal Audit Work

The audit had the following remit:

- The scope of the Corporate Debt Management Policy (Sep13) in relation to all balance sheet debtors
- That ownership and responsibility for management of all debtors is clearly defined
- Management of all debtors across Council is appropriately prioritised and managed
- Effective monitoring and reporting is in place around the management of corporate debtors

- Follow up on implementation of agreed recommendations from February 2013 report on Corporate Debt Policy – completed by Audit in September 2013.

Summary of High Risk Findings

Despite a comprehensive Corporate Debt Policy being in place and approved by the Corporate Policy and Strategy committee in September 2013, there is no implementation plan in place to roll out this policy across the large number of Council areas which it impacts. The lack of an implementation plan will severely impact the embedding of the Corporate Debt Policy particularly in light of the changing structure and its changes to roles and responsibilities. This implementation plan should include a training programme for relevant staff across the Council.

Findings	Agreed Management Action	Target Date
A comprehensive Corporate Debt Policy has been written and approved by the Corporate Policy and Strategy committee in September 2013, which is a good control for the Council. That said, there is no implementation plan in place to roll out this policy across the large number of Council areas which it impacts. The lack of an implementation plan will severely impact the embedding of the Corporate Debt Policy particularly in light of the changing structure and its changes to roles and responsibilities. This implementation plan should include a training programme for relevant staff across the Council.	A full implementation plan, clearly assigning responsibilities and outlining arrangements for monitoring and reporting, will be developed in consultation with relevant colleagues in Organisational Development and Communications.	30 June 2014

Section 4 – ICT Acceptable Use Policy

Total number of findings

	Critical	High	Medium	Low	Advisory
Total	-	2	5	-	-

Background

In 2011, a Social Media Strategy Group (SMSG) was created by the City of Edinburgh Council in an effort to determine how to incorporate Social Media within their operations to best utilise this rapidly growing communication platform. During their initial discussions, the SMSG identified a gap in the Council's current policies regarding ICT and electronic communications as no policies covered the use of Social Media. The two policies identified were:

- ICT Acceptable Use Policy

- Code of Conduct for the use of Electronic Communications.

Neither of the policies had been recently updated (last revisions being in 2006 and 2002 respectively), leaving the Council subject to unmitigated risks caused by new technologies, in particular the use of Social Media.

In order to mitigate these risks, it was decided to review, update and combine both policies into a single ICT Acceptable Use Policy. Human Resources (HR) took the lead and responsibility for this task, through consultation with other Council departments and staff, and has created a draft policy and supporting guidance which are currently waiting on final approval and implementation. Prior to this approval, the draft documentation has been subject to internal audit review in order to provide assistance in the final stages of the policy revision process.

Remit and Scope of Internal Audit Work

The remit was to review the extent to which the following objectives are being met:

- Review the scope and content of the Acceptable Use Policy, including any future update and revision plans.
- Review the dissemination plan for the Acceptable Use Policy, both for the current revision and any future updates, to determine how the policy will be communicated to all types of Council staff (agency, permanent, etc).
- Assess the compliance measures for the Acceptable Use Policy, including monitoring of breaches of policy as well as the disciplinary actions available.

The scope was to:

- interview key members of staff
- review the Acceptable Use Policy and its supplementary guidance
- test where appropriate

Summary of High Risk Findings

There were 2 High Risk Findings:

1. There is no formalised communication plan set for the dissemination of the new ICT Acceptable Use Policy (AUP). Currently management are responsible for informing staff of new or revised policies and also to provide new staff with the policies which do not form part of the induction programme. The current AUP and the Code of Conduct for the use of Electronic Communications (the two policies to be replaced by the new AUP) do not form part of the induction programme and therefore have relied on this method of communication. From a brief questionnaire of 30 staff members selected at random in the Waverly Court Council building, only 11 individuals had been instructed to read both the current AUP and the Code of Conduct on the use of Electronic Communications. Out of these 11 individuals, 7 admitted to never reading either policy.

2. There is no separately defined process for the recording, handling and monitoring of potential or actual breaches for the ICT Acceptable Use Policy (AUP). The compliance measures documented within the policy are insufficient as they link to the Council's overall disciplinary process, which is delegated to management.

Findings	Agreed Management Action	Target Date
No formalised communication plan set for the dissemination of the new ICT Acceptable Use Policy (AUP). Currently management are responsible for informing staff of new or revised policies and also to provide new staff with the policies which do not form part of the induction programme. The current AUP and the Code of Conduct for the use of Electronic Communications (the two policies to be replaced by the new AUP) do not form part of the induction programme and therefore have relied on this method of communication. From a brief questionnaire of 30 staff members selected at random in the Waverly Court Council building, only 11 individuals had been instructed to read both the current AUP and the Code of Conduct on the use of Electronic Communications. Out of these 11 individuals, 7 admitted to never reading either policy.	(1) Formal dissemination plan including communications now in place. AUP will be included as part of regulatory suite induction, as well as in Leadership Matters 1 and 2 courses. (2) Policy sign-off recommendation will be investigated with ICT Solutions	28 February 2014
There is no separately defined process for the recording, handling and monitoring of potential or actual breaches for the ICT Acceptable Use Policy (AUP). The compliance measures documented within the policy are insufficient as they link to the Council's overall disciplinary process, which is delegated to management.	(1)Organisational Developments current view is that a specific procedure is not necessary. Managers will receive briefing sessions and training on the procedure which will provide them with the appropriate skills. Managers are already able to identify breaches under the current procedure. Central recording of breaches is currently being investigated. (2) Senior management updates being investigated.	31st March 2014

Section 5 – Flexible Working Hours Processes and Procedures

Total number of findings

	Critical	High	Medium	Low	Advisory
Total	-	1	4	-	-

Background

There are a number of flexible working options available to the employees within the Council. The focus of this audit is in relation to the processes and procedures in place that govern approximately 3,300 employees who are part of the Flexible Working Hours Scheme and who use the electronic clocking system currently available within Waverley Court, City Chambers and Chesser House for the recording of flexi time.

While Heads of Service are responsible for the overall management of the Scheme within their designated areas, employees have an individual responsibility to effectively manage their own attendance times within the terms of the Scheme to ensure that the needs of the service are met. Administration of the Flexible Working Hours Scheme is a delegated responsibility within specific service areas. There are around 80 staff that undertake the role of Flexible Working Hours administrator and meetings have taken place with a sample of six of these administrators. It is understood that the administrative duties in relation to the Flexible Working Hours system is undertaken in addition to their own designated duties.

There is no overall policing nor central control over the Flexible Working Hours Scheme anywhere within the Council although two staff within the Systems Administration Team, HR, Payroll & Payments who have "super" user administration rights that allow them to change an employees working pattern, band widths, core time, transfer flexi records from one "tree" to another if an employee moves their work location to another area of the Council. This is in addition to their normal administration duties of making adjustments HR, Payroll and Payments staff's flexi clock-in / out records, producing flexi sheets and exception reports and other related reports and their other designated work loads.

Remit and Scope of Internal Audit Work

The remit was to review the extent to which the following objectives are being met:

- policies & procedures are comprehensive, consistently applied and up to date;
- a relevant flexible working strategy is in place;
- management information effectively reports flexi time including breaches and abuses, and
- flexi system access rights are appropriate.

 The scope was to:

- interview key members of staff;
- document the system and evaluate whether the procedures provide an adequate level of control, and
- test where appropriate.

Summary of High Risk Findings

There was 1 High Risk Finding:

No data cleansing has been carried out within the system for a number of years. A standard Open Access report was obtained by the Systems Admin Team via BT that details staff members whose balance of debit / credit flexible working hours were in excess of 10 hours debit or 15 hours credit. There were a number of records where the balance was outwith these parameters.

No accurate balance of how many current staff are in breach of the rules of the Scheme could be verified.

Findings	Agreed Management Action	Target Date
No data cleansing has been carried out within the system for a number of years.	The HR, Payroll and Payments Service Centre have commenced the process of	

There were a number of records where the balance was outwith these parameters. No accurate balance of how many current staff are in breach of the rules of the Scheme could be verified. There is no accurate record to confirm that staff are working their contractual hours and may be paid for work they are not undertaking resulting in a potential financial loss to the Council	cleansing the flexitime system database. The following actions are underway: On advice from the Council Data Protection Manager, we have instructed BT to purge all records up to 31 December 2011. Once this exercise is complete, the Service Centre will data cleanse the revised report to delete all organisation leavers. The Service Centre will then break down the report by Department / Division. The new Report will be issued to local Administrators and copied to Heads of Service with instructions of how to investigate and action exceptions contained in the report. A target date for the cleansing of data will be agreed and reports will be run to identify those parts of the Council who have not carried out this exercise. Target Date for completion of the cleansing exercise across CEC.	 31 January 2014 28 February 2014 31 March 2014

Section 6 – Personalisation and Self Directed Support – Stage 2

Total number of findings

	Critical	High	Medium	Low	Advisory
Total	-	3	3	-	-

Background

Personalisation is the Council's approach to the transformation changes in services which it will deliver. SDS is a mechanism for delivery but also a legislative driver through the "Social Care (Self-directed Support) Scotland Act 2013". The SDS bill became an 'Act' in January 2013, however, it is understood that the 'Regulations and Statutory Guidance' relating to this Act are still currently being developed by the Scottish Government. A proposed implementation date for the programme has been noted for the 1st of April 2014. The 'Personalisation and Self Directed Support (SDS)' programme is part of a city wide strategy which encompasses:

- the adoption of a whole system approach to the ongoing modernisation and transformation of health and social care services in order to embrace changes in legislation, policy and best practice.

In addition to the above, the programme is also registered with the 'Transformational Change' team within the Corporate Programme Office as part of the Adult Social Care Transformation Programme.

It was identified at our original remit; that as the Personalisation programme was one of the Council's transformational change projects; it would be advantageous to undertake a three stage approach to the overall audit review. Our stage one report was issued in May 2013 and the follow-up management letter and action plan were issued in November 2013. This report covers the second stage of the review.

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Remit and Scope of Internal Audit Work

The agreed remit for stage two of the review was to carry out:

- A follow-up of the recommendations during our stage 1 review; of the governance and project planning for the delivery of the objectives noted within the paper "A Whole Systems Approach to the Personalisation of Health and Social Care for Adults and Children in Edinburgh";
- A risk focussed review of current systems to ensure they are robust and provide a support basis for moving forward with personalisation.

The risk focussed review was undertaken in two different areas as follows: -

a. to carry out a high level review of the current business processes which will be affected by the Personalisation and SDS programme,
b. to carry out a limit amount of testing of clients to provide assurance that unit costs: -

- Are recorded on the Swift system for each appropriate service;
- Have been appropriately authorised;
- Where applicable, are in line with contract requirements;
- Have appropriate evidence to support the service and the cost.

The scope was to:

- interview key members of staff
- document the system and evaluate whether the procedures provide an adequate level of control
- test where appropriate

Summary of High Risk Findings

There were 3 High Risk Findings:

1. Although the Swift system has the capability of mandatory authorisation controls, current threshold costs are at such a high level that effectively there is no appropriate mandatory authorisation in place within the Swift system to prevent a service being attached to a client without the appropriate package of care approval.

2. There is no consistency in approach as to how unit costs are applied to the Swift system across the different types of packages of care. It is noted that there are some known In-house rates which are currently not accurate held within the system. In addition, there is an inconsistent approach in the types of documentation used to support the different rates, whether on spread-sheet or in hard copy form.

   • Our audit testing highlighted a number of client records which had missed or inconsistent fields. Testing of our audit sample highlighted inconsistencies in approach as to how costs and the approval of packages of care are recorded within the Swift system. These have been reported on separately within this report.

Findings	Agreed Management Action	Target Date
Although the Swift system has the capability of mandatory authorisation controls, current threshold are at such a high level that effectively there is no appropriate mandatory authorisation in place within the Swift system to prevent a service being attached to a client without the appropriate package of care approval.	Control mechanisms to ensure that appropriate approval arrangements are in place will be developed through the work being undertaken for the implementation of self-directed support. Specific actions identified by the Business Services Manager and SWIFT Programme Manager are detailed below	
From our small testing sample of eight cases we noted that: - • Only five out of the eight cases required approval for the package of care from Sector Managers • Only two out of these five cases tested fully	**Business Services Manager** • A new Financial Approval Procedure will be produced which will ensure that all requests for care and support are approved before progressing to Business	April 2014

satisfactorily • The remaining three cases did not fall within the approval procedural requirements. Services could be attached which have not met the specified eligibility criteria, and may have a detrimental effect on financial budgets. In addition; policy and procedures may not be adhered to.	Services to be input to SWIFT. The Procedure will detail: o who can authorise what placement/ service/budget and their level of authorisation o the mechanism through which authorisation will take place o the monitoring and quality assurance measures to be put in place to ensure compliance with the procedure Reports will be developed and tested to ensure staff comply with the procedure. • 4-weekly automated payment reports will also be updated to include details of the Budget that has been approved on SWIFT and who authorised the spend along with the payment amount. The report will be highlight new records (within the 4 week payment period) and variations between Budget against the actual payment amount. The criteria for identifying variations to be developed and tested. **SWIFT Programme Manager** The current process for approval on Swift, for a subset of services, is dependant on sector managers manually approving Financial Approval forms (questionnaires held in case notes). These forms don't prevent a service being added and merely act as a trigger for other processes (request for financial assessments, services to be entered etc) and	April 2014 April 2014

	to record that a manager has approved spend. Functionality exists within Swift to send workflow messages for authorisation to designated individuals; however the functionality hasn't been implemented. A procedure for recording decisions on the eligibility of individual's for social care support will be implemented as part of the new assessment recording process. The SWIFT Team will investigate and test the 'authorisation' functionality within SWIFT and make recommendations as to it's use as part of the business processes being introduced to support the implementation of SDS	
There is no consistency in approach as to how unit costs are applied to the Swift system across the different types of packages of care. It is noted that there are some known In-house rates which are currently not accurate held within the system. In addition, there is an inconsistent approach in the types of documentation used to support the different rates, whether on spread-sheet or in hard copy form. Inconsistencies in approach can lead to confusion and / or errors over the correct rates to be applied which can result in inaccurate payments being made to the clients and budget implications for the service area.	The Strategic Commissioning Manager will convene a meeting of the Business Services Manager, SWIFT Programme Manager and Contracts Manager together with a representative from Finance to produce a proposed consistent process for the governance of recording costs within SWIFT.	March 2014

Our audit testing sample was extracted from the report titled "Services 1 – All Open Services (AB) 19.09.13". Analysis of this report highlighted that a number of the fields within a number of client records were either noted as 'Not recorded' or had the following entered ", ()". A second analysis was undertaken from the same report which was sorted by 'Service Actual Start Date' and it was noted that: - • The earliest 'Service Actual Start Date' entered was 26-Apr-1963, however the client's date of birth is 12-Apr-1947 and is within the 'Current Main Category' of "Older People with Support Needs" (Swift ID – 8009216). This would mean that the client 16 when the service started • The latest 'Service Actual Start Date' noted was 16-Apr-2016, this equates that the service would start in roughly two years seven months from the date of the 'open services' report. (Swift ID – 8014378). Testing of our audit sample highlighted inconsistencies in approach as to how costs and the approval of packages of care are recorded within the Swift system. These have been reported on separately within this report.	The need to identify critical data items and agree how these will be recorded has already been identified through the business process workshops that took place at the end of 2013. A key part of this work will also be determining the quality assurance measures required in relation to key data. As part of this exercise the wide range of data quality reports that already exist will be reviewed with a view to removing reports that are no longer required, developing new reports if necessary and amending others. At the completion of this exercise a document will be produced detailing all data quality reports available and in respect of each report: • the purpose of the report • where the report is located • how the report is accessed • who is responsible for maintaining the report • who is responsible for running the report and at what frequency • who is responsible for actioning the report and at what frequency • quality assurance arrangements in terms of monitoring that the report has been actioned and escalation arrangements if it has not.	June 2014