Appendix A

Internal Audit Progress Report 19th July 2023

Elizabeth Goodwin, Chief Internal Auditor

1. Introduction

Internal Audit is a statutory function for all local authorities.

The requirement for an Internal Audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015 as to:

> *Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*

The standards for 'proper practices' are set out in the Public Sector Internal Audit Standards [the Standards – updated 2016].

Internal auditing is 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.
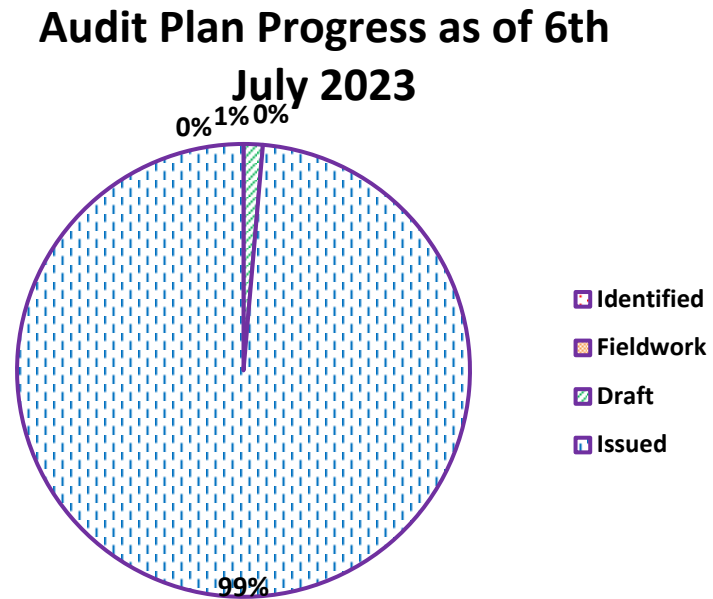
This report includes the status against the 2022/23 internal audit plan.

2. Audit Plan Progress as of 6ᵗʰ July 2023

There are 32 Full Audits, 14 first follow ups, 7 second follow up reviews, 4 consultancy reviews and 16 grants, in the revised plan for 2022/23, totalling 73 reviews. *

To date, 72 (99%) have been finalised as of 6ᵗʰ July 2023. Income Due relating to Port activities is currently in draft pending agreed actions.

Status	Audits
Identified	0
Fieldwork	0
Draft Report	1
Final Report	72

Figures are only in relation to PCC audits and are excluding any SLEP or Portico reviews.

Audit Plan Progress as of 6th July 2023

Portsmouth City Council Internal Audit Service is performed in compliance with the Public Sector Internal Audit Standards (PSIAS). Compliance to the standard was externally assessed in May 2018.

3. Ongoing Internal Audit Involvement

Internal Audit has provided advice, ongoing reviews and is involvement in work in the following areas. (For reference, advice is only recorded when the time taken to provide the advice exceeds one hour):

- 2 Regulation of Investigatory Powers Act (RIPA) - authorisations. These are reported separately, along with any policy review.
- Anti-Money Laundering - monitoring, reporting and policy review.
- Financial Rules Waivers
- National Fraud Initiative (NFI) to facilitate national data matching carried out by the Cabinet Office
- National Anti-Fraud Network (NAFN) bulletins and intelligence follow up
- Counter Fraud Programme - proactive work to reduce the risk exposure to the authority
- Governance & Audit & Standards Committee - reporting and attendance
- Audit Planning and Consultation
- Risk Management & Annual Governance Statement
- Performance Management
- 133 investigation cases - (includes, corporate, benefit and council tax support cases)
- 13 items of advice

4. Audit Plan Status/Changes.

The original audit plan agreed on the 4th Match 2022 had a total of 67 reviews. The following changes have been made since the last progress report.

Audits removed from the Audit Plan:

- WhatsApp - Deferred to the 2023/24 Internal Audit Plan due to the client's capacity.
- Supplier Chain Audit (Procurement & Service) - Deferred to the 2023/24 Internal Audit Plan due to an increase in reactive/investigation work.
- Transitions (Children's to Adults) - Deferred to the 2023/24 Internal Audit Plan due to an increase in reactive/investigation work.

Audits added to the Audit Plan:

- Biodiversity Net Grain 31-6499 - Grant verification added into the 2022/23 Internal Audit Plan due to Chief Internal Auditor sign off.

5. Areas of Concern

One 'No Assurance' opinion was noted during the 2022/23 year. The area of work relates to Children, Families and Education - Direct Payments. Overall, 2 high, 3 medium risk exception were raised. The exceptions relate to the authorisation of payment arrangements, poor record keeping, an absence of financial audits and fraud prevention measures, inadequate expenditure guidance and a lack of management monitoring and reporting. A process map dated September 2022 was provided for guidance as part of the audit, however from the testing conducted, this process was not being fully adhered to and there was some confusion between teams (Social Care and the Finance) with regards to process responsibility. A no assurance rating is given, due to the failure to safeguard assets and prevent fraud, demonstrate efficient and effective use of public funds, and comply with procedure, directly linked to verification of expenditure incurred.

In addition to the above a review of 'Key Financial Controls' in nominated areas also highlighted key control weaknesses, i.e., failure to comply with directed processes, increasing the risk of theft or fraud. The review was triggered following identification of similar issues within two service areas investigated, involving safe security and cash handling where testing highlighted significant process failures that required immediate and robust control arrangements to be implemented.

There is a pattern emerging of potential and actual losses/thefts both locally and nationally. This may be a result of increased opportunity for fraud or theft which in some instances is being exploited. Ultimately further work needs to be performed in order to ascertain the full effects on control environments.

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6. Assurance Levels

Internal Audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework for risk management, control and governance designed to support the achievement of management objectives for the area under review.

Assurance Level	Description / Examples
Assurance	*No issues or minor improvements noted within the audit but based on the testing conducted, assurance can be placed that the activity is of low risk to the Authority*
Reasonable Assurance	*Control weaknesses or risks were identified but overall the activities do not pose significant risks to the Authority*
Limited Assurance	*Control weaknesses or risks were identified which pose a more significant risk to the Authority*
No Assurance	*Major individual issues identified or collectively a number of issues raised which could significantly impact the overall objectives of the activity that was subject to the Audit*
NAT	*No areas tested*

Audits rated No Assurance are specifically highlighted to the Governance and Audits and Standards Committee along with any Director's comments. The Committee is able to request any director attends a meeting to discuss the issues.

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7. Exception Risk Ranking

The following table outline the exceptions raised in audit reports, reported in priority order and are broadly equivalent to those previously used.

Priority Level	Description
Low Risk (Improvement)	*Very low risk exceptions or recommendations that are classed as improvements that are intended to help the service fine tune its control framework or improve service effectiveness and efficiency. An example of an improvement recommendation would be making changes to a filing system to improve the quality of the management trail.*
Medium Risk	*These are control weaknesses that may expose the system function or process to a key risk but the likelihood of the risk occurring is low.*
High Risk	*Action needs to be taken to address significant control weaknesses but over a reasonable timeframe rather than immediately. These issues are not 'show stopping' but are still important to ensure that controls can be relied upon for the effective performance of the service or function. If not addressed, they can, over time, become critical. An example of an important exception would be the introduction of controls to detect and prevent fraud.*
Critical Risk	*Control weakness that could have a significant impact upon not only the system function or process objectives but also the achievement of the Council's objectives in relation to: The efficient and effective use of resources, The safeguarding of assets, The preparation of reliable financial and operational information, Compliance with laws and regulations and corrective action needs to be taken immediately.*

Any critical exceptions found the will be reported in their entirety to the Governance and Audits and Standards Committee along with Director's comments

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8. 2022/23 Audits completed to date (6th July 2023)

Care Home Placements - Director of Adult Social Care

Exceptions Raised

Critical	High	Medium	Low
0	2	1	0

Overall Assurance Level

Limited Assurance

Agreed actions are scheduled to be implemented by December 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Limited Assurance
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	NAT

Two high risks were raised; as it was highlighted 7/25 placements did not have the appropriate evidence to reflect the placement allocated to the client and 22/25 did not have appropriate evidence, the second high risk relates to the failure to obtain and recording care at the best value. One medium risk exception was also raised as a result of this review.

Adhoc Payments and Expenses Social Care - Director of Children, Families and Education

Exceptions Raised

Critical	High	Medium	Low
0	1	0	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by October 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	Reasonable Assurance
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

A high-risk exception was raised in relation to special one-off payments. As testing identified a lack of guidance and a lack of case notes to support the need of the payments.

Direct Payments - Director of Children, Families and Education

Exceptions Raised

Critical	High	Medium	Low
0	2	3	0

Overall Assurance Level

No Assurance

Agreed actions are scheduled to be implemented by July 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	No Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Limited Assurance
Reliability and Integrity of Data	NAT

Overall, 2 high and 3 medium risks were raised as a result of this review. Further details can be found within section 5 above, of this report.

Tangiers Road - Director of Children, Families and Education

Exceptions Raised

Critical	High	Medium	Low
0	3	4	0

Overall Assurance Level

Limited Assurance

Agreed actions are scheduled to be implemented by July 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Limited Assurance
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

3 high risks were raised as a result of this review. The high risks cover; a lack of Purchase Cards policy compliance for 7/65 (£1,531.79) transactions. 148 transactions at a total value of £3,898 (23% of the catering supplies budget) were noted, relating to takeaway meals. Lastly, a high risk was raised in relation to Inventory as on-site discussions confirmed that the unit does not maintain an inventory for any of the items in the home. 4 medium risk exceptions were also raised as a result of this review.

Fusion HR - Director of Corporate Services

Exceptions Raised

Critical	High	Medium	Low
0	1	2	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by July 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Limited Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	Assurance

1 high risk exception was raised in relation to the failure to accurately reconcile bank holidays taken. IDEA data analytic software was used to analyse the report to identify individuals who had booked leave, in any format, on dates which Bank Holidays occurred. It was noted that roughly 397/1370 (29%) employees had correctly coded all their Bank Holiday leave as per guidance, with the remaining 973 (71%) employees either incorrectly classifying the leave type as general annual leave, not booking all bank holidays days within the year and or having existing leave which straddled bank holiday days. It was also highlighted within testing that two individuals were detailed as having booked bank holiday leave over the yearly entitlement, to which there was not a clear reasoning as to how this had occurred from within the system. 2 medium risk exceptions were also raised as a result of this review.

Cemeteries - Director of Culture, Leisure and Regulatory Services

Exceptions Raised

Critical	High	Medium	Low
0	1	6	0

Overall Assurance Level

Limited Assurance

Agreed actions are scheduled to be implemented by May 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	Reasonable Assurance
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Reasonable Assurance
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

1 high risk exception was raised in relation to a lack of meaningful reconciliation of expected income (Petty Cash), on-site testing by the audit team was conducted where it was highlighted that a discrepancy of £71 more than expected for petty cash. 6 medium risk exceptions were also raised as a result of this review.

Ukraine Accommodation Scheme - Executive

Exceptions Raised

Critical	High	Medium	Low
0	0	0	0

Overall Assurance Level

Assurance

Assurance Level by Scope Area

Achievement of Strategic Objectives	Assurance
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

No exceptions were raised as a result of this review.

Key Financial Controls - Director of Finance and Resources

Exceptions Raised

Critical	High	Medium	Low
0	2	0	0

Overall Assurance Level

Limited Assurance

Agreed actions are scheduled to be implemented by August 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	Limited Assurance
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

Key financial controls have been tested in various systems throughout the year. Where failings have been identified exceptions have been raised within the relevant audit, for example, Purchase Cards, Reconciliation and Banking, Safe Security, Overtime Claimed, Personal belonging and Inventory. In addition to this, areas such as 'gifts & hospitality' and further 'safe security and contents' and supplier due diligence have also been tested. The cumulative results provide only limited assurance overall that key financial controls are working effectively. Exceptions raised, that are not reported elsewhere have been included in Key Financial Controls. The first high risk exception relates to a lack of awareness of the gifts & hospitality arrangements, where 5% of staff surveyed had not read and acknowledged the gifts and hospitality policy and in instances where a gift/hospitality was declared 4/6 had handled the gifts non compliantly. The second high risk related to the failure to conduct appropriate due diligence for 1/5 suppliers that had their bank detail change request.

Coffee Shops (Hub Café) - Director of Housing, Neighbourhood and Building Services

Exceptions Raised

Critical	High	Medium	Low
0	3	3	0

Overall Assurance Level

Limited Assurance

Agreed actions are scheduled to be implemented by July 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

3 high risks were raised in relation to a lack of business plan directly relating to the Hub Café, the lack of costing model and stock control and the lack of evidence surrounding VAT charged on sales. 3 medium risk exceptions were also raised during this review.

Out of Hours Service - Director of Housing, Neighbourhood and Building Services

Exceptions Raised

Critical	High	Medium	Low
0	0	4	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by June 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	Reasonable Assurance
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

4 medium risk exceptions were raised in relation to; a lack of signed agreements for the out of hours service, a lack of risk assessments for activities, a lack of lone working and first aid training and incorrect payments being charged or received.

Rent Income - Director of Housing, Neighbourhood and Building Services

Exceptions Raised

Critical	High	Medium	Low
0	0	6	0

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by June 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	NAT

6 medium risk exceptions were raised following sample testing which relate to; incorrect rental charges being applied to PCC rental properties for 14/25 properties, failure to record accurate justification and obtain appropriate authorisation for 1/25 write offs, failure to appropriately chase tenants in 11/25 rent arrears, failure to notify tenants of accumulating credits for 11/25 of the sample tested, failure to correctly code adjustments for 10/25 adjustments tested and failure to record accurate details to support 10/25 cash refunds.

Accounts Payable and Receivable - Director of Port

Exceptions Raised

Critical	High	Medium	Low
0	1	1	1

Overall Assurance Level

Reasonable Assurance

Agreed actions are scheduled to be implemented by August 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Reasonable Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	Assurance

1 high risk exception was raised in relation to the failure to undertake enhanced security checks before actioning supplier bank detail requests. 1 medium and 1 low risk exception was also raised as a results of this review.

Portsmouth City Council Internal Audit Service is performed in compliance with the Public Sector Internal Audit Standards (PSIAS). Compliance to the standard was externally assessed in May 2018.

Public Health Outcomes - Director of Public Health

Exceptions Raised

Critical	High	Medium	Low
0	0	0	0

Overall Assurance Level

Assurance

Assurance Level by Scope Area

Achievement of Strategic Objectives	Assurance
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	Assurance

No exceptions were raised as a result of this review.

Building Control - Director of Regeneration

Exceptions Raised

Critical	High	Medium	Low
0	0	0	1

Overall Assurance Level

Assurance

Agreed actions are scheduled to be implemented by April 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	Assurance
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

1 low risk exception was raised in relation to the lack of photographs to support inspections.

Commercial Rents - Director of Regeneration

Exceptions Raised

Critical	High	Medium	Low
0	2	0	0

Overall Assurance Level

Limited Assurance

Agreed actions are scheduled to be implemented by December 2023

Assurance Level by Scope Area

Achievement of Strategic Objectives	Limited Assurance
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

2 high risk exceptions were raised. The first in relation to rent reviews; testing identified 10/50 commercial properties were awaiting rent review meaning the authority may miss opportunities to increase rent and increase income for these properties. The second high risk found that a process was in place to seek assurance on the portfolio's compliance however it was not being enforced on a regular basis or verified by staff members.

Troubled Families Grant - Director of Children, Families and Education

Grant Verification - Sample testing was able to evidence that the terms and conditions had been met which allowed the Chief Internal Auditor to sign the declaration confirming compliance.

Biodiversity Net Grain Grant 31-6499 - Director of Regeneration

Grant Verification - Sample testing was able to evidence that the terms and conditions had been met which allowed the Chief Executive and Chief Internal Auditor to sign the declaration confirming compliance.

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9.2022/23 Follow-up Audits to date (6ᵗʰ July 2023)

Water Safety - Director of Culture, Leisure and Regulatory Services

Original Exceptions Raised

Critical	High	Medium	Low
0	1	0	1

Follow Up Exception Position

Critical	High	Medium	Low
0	1	0	0

Original Assurance Level

Reasonable Assurance

Follow Up Assurance Level

Reasonable Assurance

The new implantation date is schedule to be completed by November 2023

Follow Up Assurance Level by Scope Area

Achievement of Strategic Objectives	Reasonable Assurance
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

The original audit highlighted one high and one low risk exception. The low risk has not been closed and verified. The high risk related to a lack of local formal policy or strategy covering water safety is currently in progress. No local document or policy had been drafted, and therefore no clarification had been established as to ownership and responsibility for Water Safety. External resources have been appointed in order to assist in the implement of agreed actions.

Payroll/Pension - Director of Finance and Resources

Original Exceptions Raised

Critical	High	Medium	Low
0	1	3	1

Follow Up Exception Position

Critical	High	Medium	Low
0	1	1	0

Original Assurance Level

Reasonable Assurance

Follow Up Assurance Level

Reasonable Assurance

The new implementation date is schedule to be completed by August 2023

Follow Up Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	NAT

Original audit testing raised one high-risk exception, three medium-risk exceptions and one low-risk exception. Actions relating to the low risk exception and one medium exception were verified at the close of the audit. Follow up testing has resulted in the closure of a further two medium-risk exceptions, although an additional medium-risk exception has been raised in respect of the review of overtime claims. The high-risk exception from the original audit covered incorrect national insurance contribution codes being applied for apprentices, this has been notes as in progress as discussion between the Payroll

and Apprenticeship teams revealed that there has not been a robust process in place to establish and notify apprenticeship status, particularly with respect to a definitive apprenticeship end date.

Hire Cars - Director of Regeneration

Original Exceptions Raised

Critical	High	Medium	Low
0	3	0	1

Follow Up Exception Position

Critical	High	Medium	Low
0	3	0	0

Original Assurance Level

Limited Assurance

Follow Up Assurance Level

Limited Assurance

The new implantation date is schedule to be completed by July 2024

Follow Up Assurance Level by Scope Area

Scope Area	Assurance
Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	NAT

Follow up testing confirmed that of the exceptions raised in the original audit; three high risk exception are in progress. Testing also confirmed that the risk exposure to the council remains high. The Service are strongly recommended to withhold the permission to utilise hire cars for any member of staff that does not comply with the overall conditions of use, i.e., failure to undertake pre and post vehicle checks and required training.

10. 2022/23 2nd Follow-up Audits to date (6th July 2023)

As raised during the July 2020 Governance & Audits & Standards meeting. Internal Audit has scheduled in 2nd follow-up reviews for all areas where a 1st review highlighted risk exposure/s still unmitigated. The audits below detail the position as at a 2nd review.

Information Governance - Director of Corporate Services

1st Follow-Up Exceptions Raised

Critical	High	Medium	Low
0	3	0	0

2nd Follow Up Exception Position

Critical	High	Medium	Low
0	3	0	0

1st Follow-Up Assurance Level

Limited Assurance

2nd Follow Up Assurance Level

Limited Assurance

2nd Follow Up Assurance Level by Scope Area

Achievement of Strategic Objectives	Reasonable Assurance
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Limited Assurance
Reliability and Integrity of Data	NAT

Original audit testing raised 3 high risk exceptions; the second follow up review found that 1 exception remains open while the remaining 2 are in progress. Actions are dependent on the completion of the migration from the w:drive to SharePoint and the implementation of a new mandatory training system.

Modern Slavery - Executive

1st Follow-Up Exceptions Raised

Critical	High	Medium	Low
0	1	3	0

2nd Follow Up Exception Position

Critical	High	Medium	Low
0	1	2	0

1st Follow-Up Assurance Level

Limited Assurance

2nd Follow Up Assurance Level

Reasonable Assurance

2nd Follow Up Assurance Level by Scope Area

Achievement of Strategic Objectives	NAT
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

The first follow-up confirmed that one high and three medium risks remained open. The second follow-up confirmed that the high-risk exception remains open while one medium risk exceptions is in progress. The remaining two medium risk exception have been closed and verified. The open high risk relates to the lack of consideration for Modern Slavery act risk across directorates.

10. Exceptions

Of the 2022/23 full audits completed, 105 exceptions have been raised. *, **

Risk	Total
Critical Risk	0
High Risk	38
Medium Risk	59
Low Risk - Improvement	8

These figures are excluding Portico and SLEP

** These figures include the draft pending Port Income exception results*