

By: Jonathan Idle – Head of Internal Audit

To: Governance and Audit Committee – 22nd July 2021

Subject: **INTERNAL AUDIT ANNUAL REPORT AND OPINION FOR 2020-21**

Classification: Unrestricted

Summary:

This Annual Report details:

- The overall outcomes and key themes from Internal Audit work undertaken during 2020-21
- The translation of these outcomes to the resultant annual opinion on the Council's systems of governance, risk management and internal control that is incorporated into the Annual Governance Statement.
- The related performance of the Internal Audit service in delivering this work.

Recommendation: FOR ASSURANCE

1. Introduction

1.1 Public Sector Internal Audit Standards (PSIAS) require that an annual report on the work of Internal Audit should be prepared and submitted to those charged with governance to support the Council's Annual Governance Statement (AGS), as required by the Accounts and Audit Regulations (England) 2015. This report should include the following:

- An annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework;
- A summary of the audit work from which the opinion is derived;
- Any issue the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement;
- A comparison of the work undertaken with the work that was planned and a summary of the performance of the internal audit function against its performance measures and criteria;
- A statement on conformance with the PSIAS and the result of the Internal Audit Quality Assurance and Improvement Programme;
- Disclosure of any qualifications to the opinion, together with the reasons for the qualification; and
- Disclosure of any impairments (in fact or appearance) or restriction in scope.

1.2 Accordingly, the Internal Audit Annual Report is prepared and submitted to both the Executive and the Governance and Audit Committee. Additionally, in year update reports have periodically been provided to the Committee and the Executive detailing key issues arising throughout the year.

1.3 The Annual Report includes the following components:

- Purpose and Background;
- Annual Opinion;
- Summary of Internal Audit work undertaken;
- Analysis of Council Implementation of Agreed Actions;
- Conformance with PSIAS;
- Internal Audit Performance;
- Internal Audit Resources; and
- Disclosure on Impairment and Escalation.

This year, an Annual Counter Fraud Report has been prepared separately, which outlines Counter Fraud activity for 2020-21.

1.4 The issues detailed in the attached report have been considered by the Council in the formulation of the draft Annual Governance Statement for 2020-21.

1.5 The Governance and Audit Committee's Terms of Reference include ensuring that Internal Audit is effective. Sections 6 and 7 of the Annual Report sets out performance information to enable the Committee to continually assess and consider the effectiveness of Internal Audit.

1.6 The proposed formal wording for the relevant declaration into the Annual Governance Statement is as per Section 2 within the Annual Report.

2. Recommendations

2.1 Members are requested to:

Receive and note this report as a source of independent assurance regarding the risk, control and governance environment across the Council, noting the outcomes from 2020-21 Internal Audit work and the resultant '**Adequate**' opinion to the Annual Governance Statement.

3. Background Documents

Appendix A: Internal Audit Annual Report 2020-21.

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July 2021



Kent County Council

Internal Audit Annual Report 2020-21

July 2021

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1 Purpose and Background

- 1.1. This Annual Report provides a summary of the work completed by the Internal Audit service during 2020-21.
- 1.2. Public Sector Internal Audit Standards (PSIAS) require that an annual report on the work of Internal Audit should be prepared and submitted to those charged with governance to support the Council's Annual Governance Statement (AGS), as required by the Accounts and Audit Regulations (England) 2015. This report should include the following:
 - An annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework;
 - A summary of the audit work from which the opinion is derived;
 - Any issue the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement;
 - A comparison of the work undertaken with the work that was planned and a summary of the performance of the Internal Audit function against its performance measures and criteria;
 - A statement on conformance with the PSIAS and the result of the Internal Audit Quality Assurance and Improvement Programme;
 - Disclosure of any qualifications to the opinion, together with the reasons for the qualification; and
 - Disclosure of any impairments (in fact or appearance) or restriction in scope.
- 1.3. The purpose of this report is to satisfy these requirements and members are requested to note its content and the Annual Internal Audit Opinion provided.
- 1.4. Additionally, the report highlights key messages and outcomes, issues, patterns, strengths and areas for development in respect of internal control, risk management and governance arising from work undertaken by Internal Audit.
- 1.5. The Annual Opinion is derived from evaluation of the outcomes of Internal Audit work with specific emphasis upon the following key factors:
 - Assurance Opinions from audit assignments;
 - Assessment of audit outcomes against key themes of corporate health (the "Reasonable Assurance" model); and
 - The level of implementation by management of agreed actions to improve internal control and the management of risk.

1.6. The “Reasonable Assurance” Model evaluates the outcomes of Internal Audit and Counter Fraud work against the following 8 themes of what a healthy organisation requires to operate effectively.

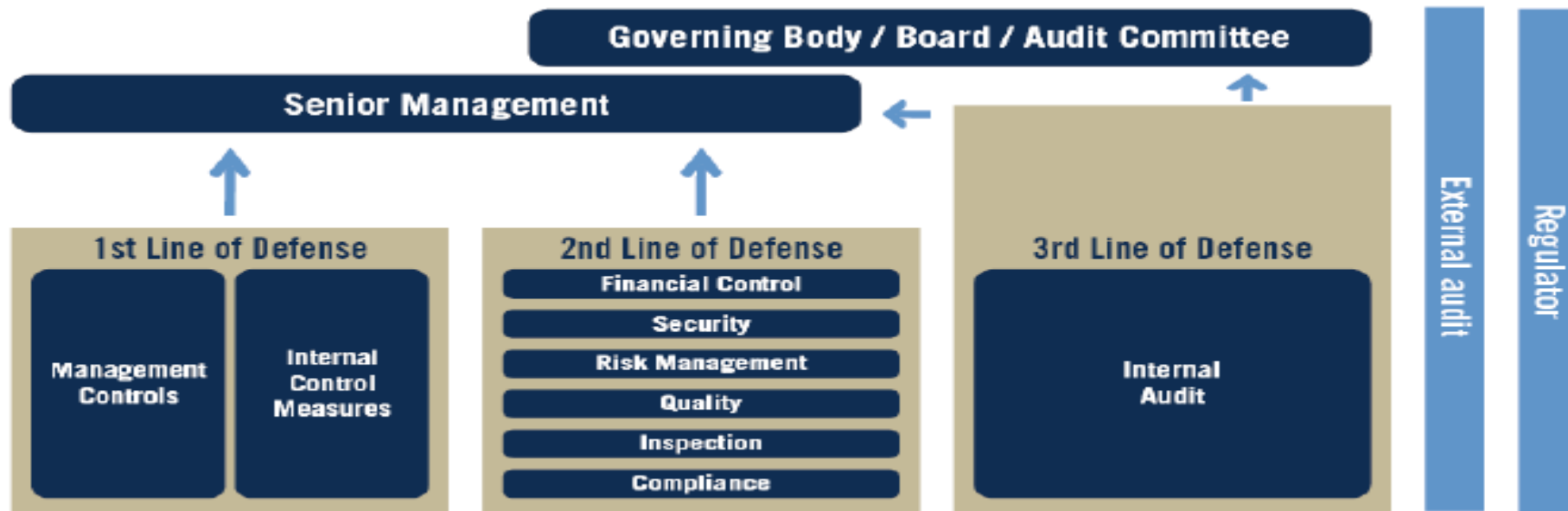
Figure 1: Reasonable Assurance Model:



1.7. Internal Audit is guided by the Internal Audit Charter, which is reviewed annually. Internal Audit provides an independent and objective opinion on the Council’s control environment through the work based on the Annual Internal Audit Plan agreed by the Governance and Audit Committee.

1.8. The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines of Defence Model:

Figure 2: Three Lines of Defence Model



2 Annual Opinion

Overall Assurance and Opinion

- 2.1. Internal Audit concludes that **Adequate** Assurance can be assigned in relation to the Council's corporate governance, risk management and internal control arrangements.
- 2.2. This opinion is principally based upon the evaluation of the findings, conclusions and assurances from the work undertaken by Internal Audit compared to eight key indicators of corporate health, as set out in paragraphs 3.7-3.9, which concludes "Adequate" assurance for six of the eight indicators. The overall balance of systems, processes or functions assigned a "substantial" assurance or better has slightly improved from 2019-20 with the continuation of the upward trajectory in those audits being assigned "substantial" since 2016-17. There has, however, also been an increase in the systems, processes and functions being assigned "limited" assurance in 2020-21.
- 2.3. The opinion is also based on a significant reduction in the full implementation by management of actions to address internal control and risk management issues identified by Internal Audit reports. The unique and challenging nature of 2020-21 undoubtedly impacted upon implementation rates however the reduction from 62% to 37% full implementation and the accompanying increase in the level of actions "in progress" is significant. Furthermore, for 4 programmed Follow Up audits, only 24% of actions had been fully implemented. In the Annual Opinion report for 2019-20, it was highlighted that there was a concerning trend which required improvement and this concern has increased.
- 2.4. It should be emphasised that the assignment of an overall "Adequate" assurance opinion in 2020-21 is consistent with the overall opinion in 2019-20. Therefore, the "Adequate" assurance opinion does not reflect a deterioration in the Council's corporate governance, risk management and internal control arrangements and should be considered in the context of the unprecedented challenges faced by the Council in 2020-21.
- 2.5. No incidences of material external or internal fraud have been detected or reported and there was positive external assurance that the Council has effective arrangements in place to manage the risk of fraud.
- 2.6. Areas for further improvement have also been highlighted and reported in the Internal Audit Annual Report and the Council has been receptive to addressing issues raised by Internal Audit.

2.7. Internal Audit aims to add value and continues to work with the organisation to improve governance and internal control arrangements via identifying improvements such as:

- Being a critical friend in supporting the Council in its multi-agency response to EU Transition;
- Revising areas of coverage to reflect new key Covid-19 related risks such as PPE and office cleaning arrangements;
- Further development of the provision of assurance maps;
- Enhanced coverage of information technology and information governance risks;
- Reviewing processes relating to Care Act Easement;
- Attendance at various external groups to share best practice and inform horizon scanning of significant risks;
- Providing assurance and advice for major Council projects;
- Input to Council wide Information Governance and Risk groups; and
- The provision of an extensive grant certification programme for the Council.

The commitment to working with the Council has been recognised in the External Quality Assessment.

2.8. There have been no limitations to the scope of Internal Audit work, but it should be noted that the assurance expressed can never be absolute and as such Internal Audit provides “reasonable assurance” based on the work performed.

3 Summary of Internal Audit Work 2020-21

Delivery Against the Internal Audit Plan

3.1 Appendix 1 details delivery against the 2020-21 Internal Audit Plan including amendments and changes. During the year, several planned audits were cancelled or deferred which enabled audit resources to be moved to high priority audit and advisory work.

Assurance Opinions from Audit Assignments

3.2 Assurance levels are assigned to completed risk-based audit reviews based on the criteria in Appendix 2. For the 2020-21 Audit Plan, a total of 44 substantive audits were undertaken and the assurance levels assigned are set out in Appendix 3.

3.3 Overall, 49% of systems or functions have been assigned with “Adequate” assurance or lower with 33% assigned Adequate and 18% assigned Limited or No assurance. This represents a broadly similar performance since 2015-16 but an increase compared to last year of the assigning of “Limited” assurance opinions in 2020-21, as illustrated in Table 1.

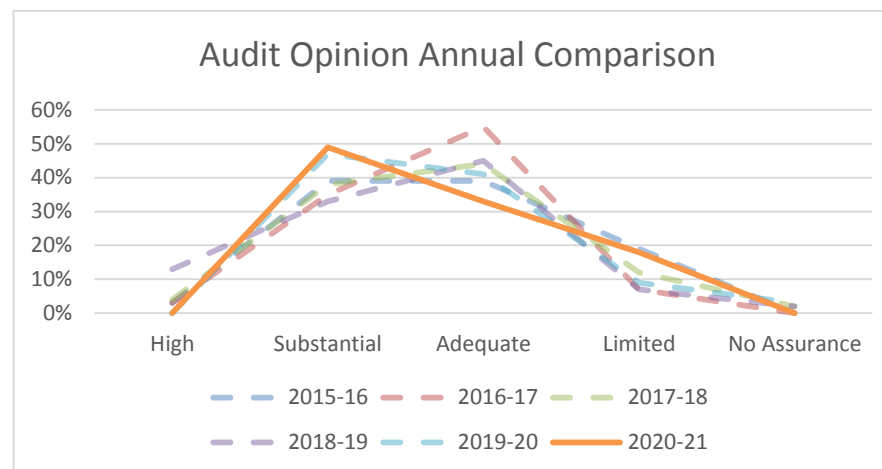


Table 1: Summary of Assurance Opinions 2015-16 to 2020-21

Assurance Level	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
High	3%	3%	4%	13%	0%	0%
Substantial	39%	35%	38%	33%	47%	49%
Adequate	39%	55%	44%	45%	41%	33%
Limited	19%	7%	12%	7%	9%	18%
No Assurance	0%	0%	2%	2%	3%	0%
Substantial or above	42%	38%	42%	46%	47%	49%

3.4 Detailed summaries on the outcomes from Internal Audit work completed for 2020-21 Audit Plan have been reported in Progress reports to the Governance and Audit Committee throughout the year.

Prospects for Improvement

- 3.5 On the conclusion of each audit assignment, an assessment of the prospects for improvement is provided in the respective audit report. This is based on the criteria set out in Appendix 2.
- 3.6 Overall, 91% of systems or functions have been assessed as having good, or better, prospects for improvement. This represents a continued increase on previous financial years 2015-16 to 2020-21, as illustrated in Table 2:

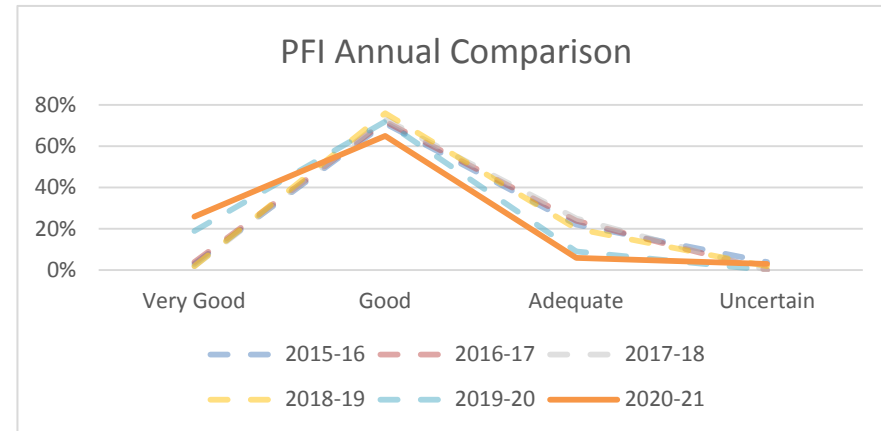



Table 2: Summary of Prospects for Improvement to 2020-21

Prospects Category	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Very Good	3%	4%	2%	2%	19%	26%
Good	71%	72%	73%	76%	72%	65%
Adequate	22%	24%	25%	20%	9%	6%
Uncertain	4%	0%	0%	2%	0%	3%
Good or above	74%	76%	75%	78%	91%	91%


Reasonable Assurance Methodology Analysis

- 3.7 Evaluation of Internal Audit outcomes from audits undertaken utilising the Reasonable Assurance Model (as referred to at paragraph 1.6) provides focus on those audits which assign an opinion on the 8 themes of corporate health. Thus, this analysis forms the key component of the derivation of the Head of Internal Audit Annual Opinion.
- 3.8 In planning to be able to conclude an opinion on the whole risk management, governance and internal control framework, Internal Audit work is assessed around the 8 key lines of enquiry. Internal Audit assessments for each theme is summarised in Table 3:

Table 3: Audit Outcomes Evaluated on Reasonable Assurance Model


1. Corporate Governance				2020-21 Assessment:
				
				<div style="display: flex; justify-content: space-around; width: 100%;"> <div style="width: 15%; background-color: red; color: white; text-align: center; padding: 2px;">No</div> <div style="width: 15%; background-color: orange; color: white; text-align: center; padding: 2px;">Limited</div> <div style="width: 15%; background-color: yellow; color: black; text-align: center; padding: 2px;">Adequate</div> <div style="width: 15%; background-color: lightgreen; color: black; text-align: center; padding: 2px;">Substantial</div> <div style="width: 15%; background-color: green; color: white; text-align: center; padding: 2px;">High</div> </div>
No.	Audit	Opinion	Prospects for Improvement	Summary to Committee
5	Annual Governance Statement Returns 2019/20	Adequate	Very Good	October 2020
7	ASCH Covid-19 Response Plan	Adequate	Good	January 2021
12	CYPE Assurance Map – Safeguarding	N/A	N/A	January 2021
16	Kent Pension Fund Investment Governance Follow-Up	N/A	N/A	January 2021
22	ASCH Assurance Map – Safeguarding	N/A	N/A	January 2021
27	Information Governance – Remote Working	Adequate	Good	April 2021
30	Provision of Laptops to Service Users	Adequate	Good	July 2021
31	Traveller Pitch Allocation and Charging (Management Letter)	N/A	N/A	July 2021
33	Health & Wellbeing Strategy	Substantial	Very Good	July 2021
	Annual Governance Statement Returns 2020-21	Adequate	Good	July 2021
<p>The Audit of Annual Governance Statement Returns has highlighted that although there have been enhancements to the process to produce the Annual Governance Statements, there remains a need to embed the process and for the key governance issues identified to be reviewed on a more regular frequency.</p> <p>The initial work undertaken in respect of Traveller Pitch Allocation and Charging highlighted that relevant policy had not been reviewed for 9 years.</p> <p>The Provision of Laptops for Service Users found that decision making relating to implementation of the scheme had not been formally recorded.</p> <p>Significant levels of advice were also provided in 2020-21 on the enhancement of governance arrangements for a significant project which was set up to implement the key decision to purchase and distribute digital assistive technology solution to facilitate a virtual care service.</p>				




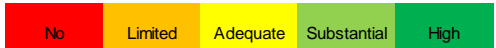
2. Risk Management				2020-21 Assessment: ↓
No.	Audit	Opinion	Prospects for Improvement	Summary to Committee
1	Personal Protective Equipment (PPE)	Substantial	Good	October 2020
6	Deprivation of Liberties – Progress with Addressing the Backlog	Adequate	Adequate	January 2021
7	ASCH Covid-19 Response Plan	Adequate	Good	January 2021
15	Blue Badge Application Process	Substantial	Good	January 2021
21	Op Fennell (EU Transition) (Management Letter)	N/A	N/A	January 2021
24	Children Missing Education	Substantial	Good	April 2021
25	Office Cleaning Arrangements	Substantial	Good	April 2021
32	Adoption	Substantial	Very Good	July 2021
34	Risk Management	Substantial	Very Good	July 2021
	Accommodation for Young People / Care Leavers DRAFT	Limited	Very Good	July 2021
<p>The fundamental consideration in the assessment of this theme was the “Substantial” assurance opinion of the annual review of Risk Management.</p> <p>The advisory role undertaken by Internal Audit relating to Operation Fennell in respect of the multi-agency response to adverse volumes of international freight and international tourist and light goods vehicles (LGV) traffic towards the end of the EU transition period for the Kent Resilience Forum (KRF) highlighted prompt risk identification, assignment and prioritisation of remedial actions.</p>				

3. Financial Control				2020-21 Assessment:  No Limited Adequate Substantial High
No.	Audit	Opinion	Prospects for Improvement	Summary to Committee
9	Review of Covid-19 Expenditure	Substantial	Good	January 2021
11	Charging Arrangements	Substantial	Good	January 2021
14	Urgent Payments Process	Limited	Good	January 2021
16	Kent Pension Fund Investment Governance Follow-Up	N/A	N/A	January 2021
17	Adult Social Care Billing	Limited	Good	January 2021
31	Traveller Pitch Allocation and Charging (Management Letter)	N/A	N/A	July 2021
38	Supplier Distress Payments (C	Limited	Good	July 2021
41	Schools Financial Services (TEP) DRAFT	Adequate	Very Good	July 2021
	Access Pool DRAFT	Substantial	TBC	July 2021
	Imprest Accounts Follow-up DRAFT	N/A	N/A	July 2021
	Strategic Commissioning Follow Up DRAFT	N/A	N/A	July 2021
<p>In respect of the Kent Pension Fund Investment Governance Follow Up, Internal Audit noted the intended implementation of actions had not occurred within timescales as planned.</p> <p>The Traveller Pitch Allocation and Charging review highlighted that the debt recovery / write-off process for pitch rental debt was ineffective.</p>				

4. Change Programme and Project Management				2020-21 Assessment: ↓
				<div style="display: flex; justify-content: space-around; width: 100%;"> No Limited Adequate Substantial High </div>
No.	Audit	Opinion	Prospects for Improvement	Summary to Committee
3	Change for Kent Children	Adequate	Good	October 2020
23	Highways Term Services Commissioning Project (HTSCP)	N/A	N/A	January 2021
30	Provision of Laptops to Service Users	Adequate	Good	July 2021
<p>Significant weaknesses in the tracking of benefits realisation, cost monitoring was identified in the advice provided to Project Kara, which was set up to implement the key decision to purchase and distribute digital assistive technology solution to facilitate a virtual care service. The initial stages of this project were characterised by over-optimism in delivery and of a lack of effective tracking of the intended benefits which had been set out in the original Business Case.</p> <p>Internal Audit's role in the HTSCP evidenced the decision making relating to extending the contract was based on the effective identification and mitigation of key risks.</p>				

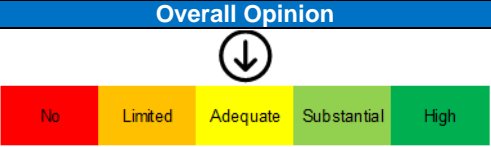
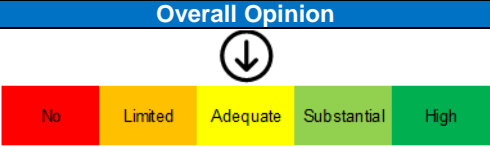
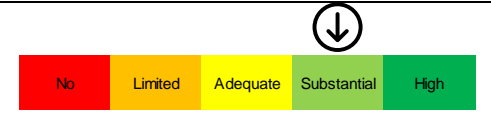
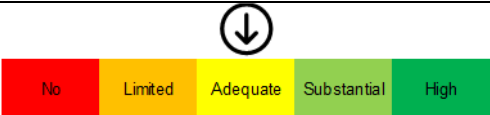
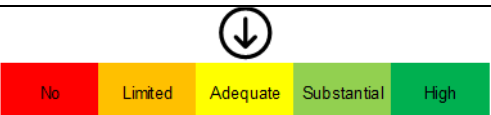
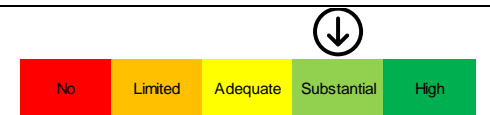
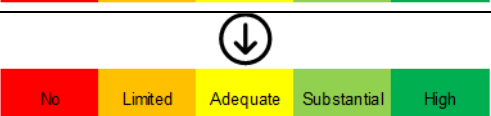
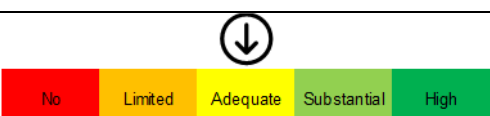
5. Procurement, Commissioning and Partnerships				2020-21 Assessment: ↓
				<div style="display: flex; justify-content: space-around; font-size: small;"> No Limited Adequate Substantial High </div>
No.			Prospects for Improvement	Summary to Committee
1	Personal Protective Equipment (PPE)	Substantial	Good	October 2020
2	Supplier Distress Payments	N/A	N/A	October 2020
10	Purchase to Pay (P2P)	Substantial	Good	January 2021
13	Provider Data Protection Themed Report	N/A	N/A	January 2021
20	Winter Pressures (Management Letter)	N/A	N/A	January 2021
23	Highways Term Services Commissioning Project (HTSCP)	N/A	N/A	January 2021
25	Office Cleaning Arrangements	Substantial	Good	April 2021
36	Covid-19 Risk – Procurements & Contracts	Adequate	Good	July 2021
38	Supplier Distress Payments	Limited	Good	July 2021
	Strategic Commissioning Follow Up DRAFT	N/A	N/A	July 2021
	Enterprise Business Capabilities (Oracle) DRAFT	N/A	N/A	July 2021
<p>A review of Provider Data Protection was commissioned in which the design of the controls in place to safeguard the Councils Information was undertaken in which themes and trends were identified so that wider learning could be understood. Commissioners are working with each provider within the sample to address areas for development and a second tranche is to be undertaken as part of the 2021-22 audit plan.</p> <p>A review of Winter Pressures commissioning in Adult Social Care concluded that enhanced controls are required to ensure the appropriate level of oversight and authorisation for 'spot' or 'indi' contract in line with the Council's Constitution.</p> <p>Internal Audit's role in the HTSCP evidenced the decision making relating to extending the contract was based on the effective identification and mitigation of key risks.</p> <p>Internal Audit's initial engagement in the EBC Project concluded that there was a sound basis for effective governance of the Project however with several enhancements that required attention.</p> <p>The advisory role provides to Project Kara highlighted inadequate considerations in the initial procurement and in initial subsequent contract management.</p> <p>Additionally, the overall evaluation of this theme also includes an awareness that despite Strategic Commissioning developing a suite of commissioning standards, such as for contract management, they have not been formally adopted, communicated, or embedded throughout the Council. Furthermore, Internal Audit is aware that although work in progress relating to there being an effective Contract Register for planning contractual requirements, this was not complete or embedded during 2020-21 These conclusions were also made in the 2019-20 Annual Report.</p>				

6. Information Technology and Information Security				2020-21 Assessment:	
				 No Limited Adequate Substantial High	
No.	Audit	Opinion	Prospects for Improvement	Summary to Committee	
4	ICT Asset Control (Covid-19 Impact)	Limited	Adequate	October 2020	
18	ICT Access Controls / User Accounts for DSPT Assurance	Substantial	Good	January 2021	
26	ICT Firewall -Management of Rulesets	Substantial	Good	April 2021	
27	Information Governance – Remote Working	Adequate	Good	July 2021	
30	Provision of Laptops to Service Users	Adequate	Good	July 2021	
28	Information Governance – DSP Toolkit	Substantial	Good	April-2021	
	School Themed Review – Cyber Security DRAFT	Adequate	TBD	July 2021	
	Records Management DRAFT	Limited	Uncertain	July 2021	
	Cyber Security - Management of Backups for Applications, Data and active Network Devices DRAFT	Adequate	Very Good	July 2021	
<p>The increase in data breaches across the Council has been considered in the opinion assessment. Other sources of assurance to support assessment include the Information Governance Assurance and Information Security Assurance Maps.</p>					

7. Asset Management				2020-21 Assessment:  
No.	Audit	Opinion	Prospects for Improvement	Summary to Committee
4	ICT Asset Control (Covid-19 Impact)	Limited	Adequate	October 2020
8	Succession Planning	N/A	N/A	January 2021
25	Office Cleaning Arrangements	Substantial	Good	April 2021
30	Provision of Laptops to Service Users	Adequate	Good	July 2021
33	Health & Wellbeing Strategy	Substantial	Very Good	July 2021
37	Workforce – Recruitment & Retention of Staff) DRAFT	Substantial	Good	July 2021
	Enterprise Business Capabilities (Oracle)	N/A	N/A	July 2021
An initial review of the Council's (staff) Succession Planning highlighted that there was a planned project to address the lack of formal written succession plans and management awareness across the Council.				
8. Counter Fraud Arrangements				2020-21 Assessment:  
No.	Audit	Opinion	Prospects for Improvement	Summary to Committee
<p>Arrangements in respect of the Counter Fraud Team in place to support the organisation in meeting its objectives are Substantial. This is based on the Peer Review completed in April 2021 that provided assurance that the learning and development of Counter Fraud Staff is at the forefront of the counter fraud function. This has resulted in Counter Fraud Specialists being “grandfathered” into the Governments Counter Fraud Profession. The Counter Fraud Profession requires members to demonstrate their ability to meet nine standards of competency, including stakeholder engagement, multi-track investigations, legislation and departmental policies and quality performance and capability.</p> <p>However, the Counter Fraud Arrangements in place within the organisation (1st & 2nd Line of Defence) to prevent and detect fraud is Adequate. This is based on a review of a number of audits within the 2020- 21 Audit Plan that have an identifiable or inherent fraud risk. There was substantial assurance for Blue Badge applications (this does not cover the use of a badge once issued), PPE distribution and stock control, charging arrangements for hospital discharge relating to covid funding and firewall management. There was adequate assurance on the provision of laptops for schools as well as the controls around remote working both having risks associated to them that could lead to financial loss. Limited assurance was provided in areas of social care client billing, urgent payment process, supplier distress payments and asset control of KCC laptops. The follow up audits on imprest accounts, Kent Pension Fund Investment Governance identified that a significant number of management actions to reduce risks were still in progress.</p> <p>Given this basis, it is concluded that there are adequate provisions in place across the Council to manage the risk of fraud and corruption.</p>				

This assessment of Audit outcomes indicates an overall opinion of “Adequate Assurance” as summarised in Table 4:

Table 4: Audit Opinion based on Reasonable Assurance Model

No.	Theme	Overall Opinion	No.	Theme	Overall Opinion
1	Corporate Governance		5	Procurement, Commissioning and Partnerships	
2	Risk Management		6	Information Technology and Information Security	
3	Financial Control		7	Asset Management	
4	Change Programme and Project Management		8	Counter Fraud Arrangements	



Strengths and Areas for Development

3.9 The annual review of audit outcomes has highlighted the following key strengths and areas for development:

Strengths:

- 49% of systems and functions that were assigned a Substantial Assurance opinion;
- 91% of systems and functions assessed as having good or better prospects for improvement;
- Positive levels of assurance in relation to Asset Management and Risk Management systems across the Council; and
- Adequate arrangements in place to manage the risk of fraud.

Areas for further development:

- The prioritising of governance improvements and for it to be a continual process.
- Enhanced commitment and actions for the full implementation of agreed actions to address internal control and risk management issues identified by Internal Audit reports; and
- Increased focus on Information Technology security and Information Governance risks.

Assessment against Significant Risks at KCC

3.10 Appendix 6 details the significant risks with a risk rating of 25 at KCC as reported to the Governance and Audit Committee in January 2021 with identification of relevant Internal Audit work undertaken against these risk areas. Reliance is placed against the work undertaken by the Corporate Risk Team in the identification of, assessment, recording and reviewing of risk mitigations, updating and monitoring of and their regular reporting of the Corporate Risk Register to the Governance and Audit Committee during the course of the year. It can, therefore, be confirmed that the system and process of risk management within the Council identifies and collates relevant risk information which is communicated on a timely manner to senior management and the Governance and Audit Committee.

3.11 Particular emphasis was undertaken on Covid-19 related risks within Internal Audit work within 2020-21. This included the following:

Table 5: Summary of Audit Opinions for Covid-19 Related Risks

No.	Audit	Opinion	Prospects for Improvement
1	Personal Protective Equipment (PPE)	Substantial	Good
2	Supplier Relief Payments (Part 1)	N/A	N/A
4	ICT Asset Control (Covid-19 Impact)	Limited	Adequate
7	ASCH Covid-19 Response Plan	Adequate	Good
9	Covid-19 Expenditure	Substantial	Good
25	Office Cleaning Arrangements	Substantial	Good
36	Covid-19 – Procurement & Contract Management	Adequate	Good
38	Supplier Distress Payments (Part 2)	Limited	Good

Table 5 indicates varying assurance levels relating to the governance, the management of risk and internal control relating to Covid-19 related risks in 2020-21.

Other Sources of Assurance

- 3.12 In line with Institute of Internal Auditors' Practice Guidance, there is a criteria, summarised in Appendix 6, which should be utilised for Internal Audit to be able to place reliance upon other assurance providers, which maybe either internal or external sources of assurance. An extensive review of recent assurance sources was undertaken, which included reviews in relation to Care Quality Commission inspections and ISO certifications for various services.
- 3.13 All sources of assurance identified are taken at a point in time and, based on the criteria, absolute assurance for the vast majority of other assurances cannot be derived from these pieces of work undertaken.
- 3.14 This collating of assurance sources will provide the basis for the development of a more rigorous evaluation to draw conclusions from other assurance providers for 2021-22.
- 3.15 In order to identify gaps in assurance, prevent duplication in the assurance process and record the outcomes of the assessment of the adequacy and effectiveness of the service's internal control, risk management and corporate governance arrangements, assurance mapping processes are undertaken each year to ensure it reflects developing processes and procedures. A number of assurance mapping exercises have been undertaken across the Council by Internal Audit and will be refreshed as part of the 2021-22 Audit Plan. The maps currently completed are as follows in Table 6:

Table 6: Summary of Assurance Mapping

Risk	Last Reviewed	Risk Register		1st Line of Defence				2nd Line of Defence				3rd Line of Defence						Legend
		Current	Tolerance	Policies and Procedures	Training	Mgmt. Info	Self assess Process	Compliance	Quality	Internal Groups	Risk Mgmt.	3rd Parties	Partners	Regualtors	Internal Audit	External Audit	Other	
Information Governance	2019-20	High	Medium															No Assurance Available
ICT	2019-20	High	Medium															Some Assurance
Safeguarding Children	2020-21	Medium	Medium															Assurance Available
Safeguarding Adults	2020-21	Medium	Medium															N/A

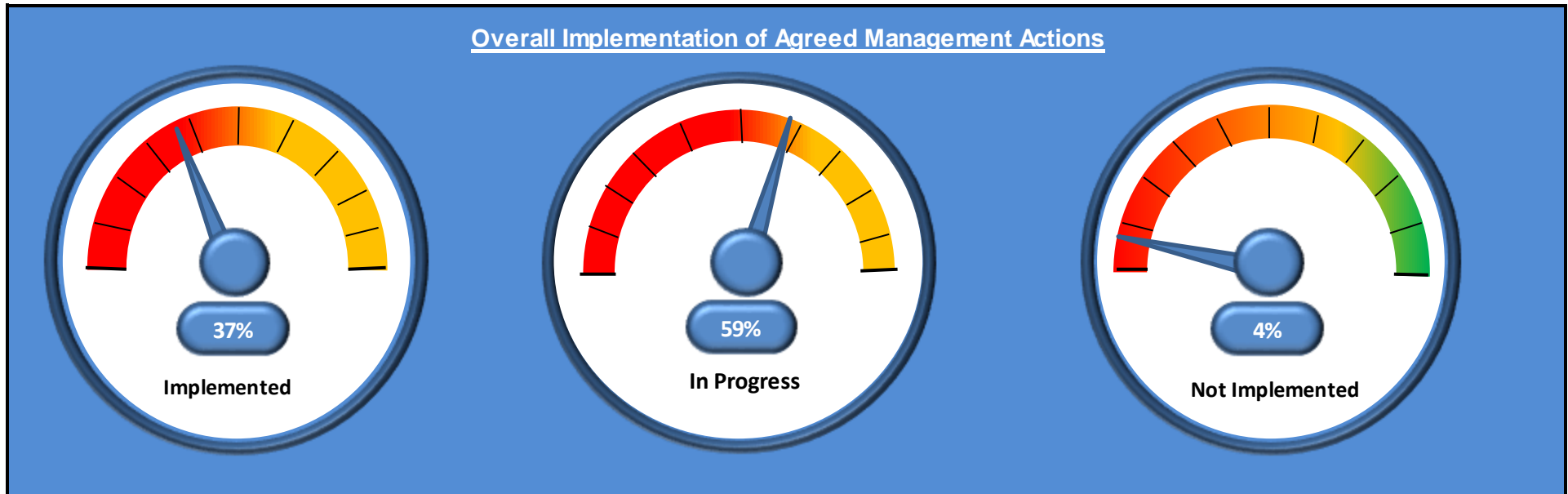
- 3.16 The assurance mapping exercises to date have highlighted a number of areas for further review from Internal Audit such as Records Management which was reviewed as part of the 2020-21 Audit Plan and referred to in the Internal Audit Progress Report. More broadly, the maps have highlighted there are internal working groups to provide oversight for each risk reviewed. Risk management is also present for each area however greater focus around the management of ICT associated risks will be picked up as part of the 2021-22 Audit Plan.

4 Implementation of Agreed Actions

- 4.1 Details of the year end position on the implementation of actions from Internal Audit reports is set out at Appendix 4. This sets out the implementation status of 101 actions categorised by the age of actions assigned to the original report.
- 4.2 The status of implementation in Appendix 4 is summarised in Table 7:

Table 7: Summary of Action Implementation

Risk Priority	Total Number due for implementation		Implemented		In Progress		Not Implemented	
	High	Medium	High	Medium	High	Medium	High	Medium
Total	29	72	9	28	18	42	2	2
	Total %		31%	39%	62%	58%	7%	3%



4.3 Table 8 highlights key points and a decline in the direction of travel:

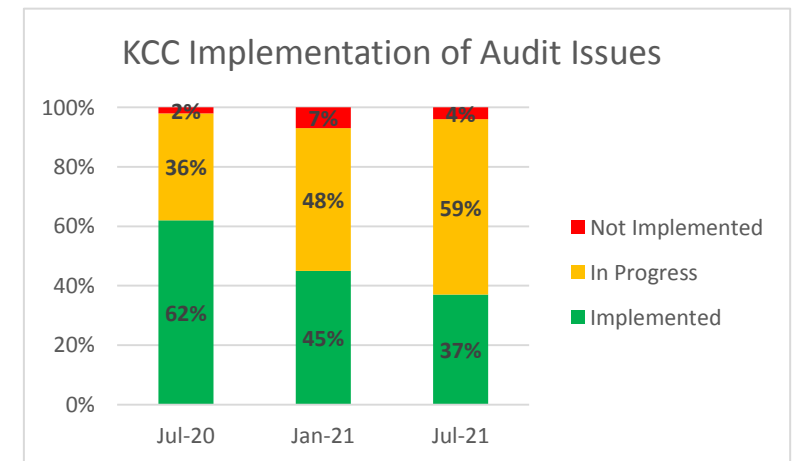
Table 8: Summary of Implementation of Actions 2019-20 to 2020-21

Indicator	19-20	20-21	Change
High Ranked Actions Implemented	62%	31%	↓
Medium Ranked Actions Implemented	62%	39%	↓
High and Medium Ranked Actions Implemented	60%	37%	↓
High Ranked Actions In Progress and not Fully Implemented	38%	62%	↑
Medium Ranked Actions In Progress and not Fully Implemented	35%	58%	↑
High and Medium Ranked Actions In Progress and not Fully Implemented	36%	59%	↑

4.4 The analysis of the implementation of actions to address internal control and risk management actions following Internal Audit reports, therefore highlights a declining position in 2020-21 for the majority of implementation indicators compared with the previous financial year as shown in the above graph.

4.5 Implementation of issues has marginally improved, however, and the overall full implementation rate of 37% leaves room for significant improvement.

4.6 Internal Audit maintains analysis of outstanding recommendations across all Directorates and this is utilised in the monitoring and promotion of action implementation, as illustrated in the following graphics:



ASCH Implementation of Agreed Management Actions



CYPE Implementation of Agreed Management Actions



GET Implementation of Agreed Management Actions



ST Implementation of Agreed Management Actions



Programmed Follow Ups

4.7 As part of the 2020-21 Internal Audit Plan, three in depth follow ups were undertaken of areas where, mainly, in the previous year audit opinions had been Limited, with the following results:

Table 9: Programmed Follow Ups 2020-21

Audit	Previous Opinion	Number of Issues Previously Raised		Implemented		In Progress		Not Implemented	
		High	Medium	High	Medium	High	Medium	High	Medium
Kent Pension Fund Investment*	Limited	9	6	2	1	5	4	2	1
Imprest Accounts	Limited	4	6	0	1	4	5	0	0
Strategic Commissioning	Adequate	0	5	0	1	0	3	0	1
Respite Overpayments	Limited	2	1	2	1	0	0	0	0
Total		15	18	4	4	9	12	2	2

*Includes updated position following additional follow-up work undertaken and also awaiting evidence / evaluation at the time of this draft report.

4.8 The Respite Overpayment Follow Up audit highlighted that there had been significant progress since the original audit including completion of all management actions for the 2 high and 1 medium priority issues that were raised. The scope of the follow up audit enabled the assignment of a Substantial Assurance Opinion.

4.9 With the exception of the Respite Overpayments Follow Up audit, there has been insufficient progress in the full implementation of agreed actions with only 24% fully implemented. Revised audit opinions have not been given for the three of the audits because of the limited scope of the follow-up, which focussed only on the areas where issues were raised in the previous report. Where action remains outstanding, revised dates for implementation have been agreed and these will be followed-up to their conclusion.

5 Other Audit Work including Grant Certification

5.1 Internal Audit perform a vital service for the Council in the auditing of grant claims to evidence spend is in accordance with grant terms and conditions. Thus, in 2020-21, Internal Audit audited / certified 59 grants to the value of £138.9m and €3.27m Euros.

The breakdown of the 59 grants was:

- 48 EU Interreg grant returns;
- 2 Bus grant returns; and
- 9 Department for Transport grants.

5.2 The work undertaken in the grant certifications undertaken did not highlight any material inaccuracies or control weaknesses.

5.3 The increase in the volume of grant certification work undertaken by the Internal Audit service for the Council has been challenging in respect of providing core assurance work and this was one of the factors outlined in the Business Case for the restructure of the service.

5.4 The diversification of Internal Audit by offering a proportion of our services to other public sector related or associated bodies has continued throughout 2020-21, including:

- KCC LATCos and Kent HoldCo – including Kent Commercial Services, Invicta Law, The Education People and Cantium Business Solutions;
- Appointed auditor to 10 Parish Councils;
- Appointed auditor to IC24;
- Internal audit of Kent and Essex Inshore Fisheries and Conservation Authority;
- Internal audit of Kent and Medway Fire and Rescue Service; and
- Management of the audit and fraud service at Tonbridge and Malling Borough Council.

6 Conformance with Public Sector Internal Audit Standards (PSIAS)

- 6.1 In April 2013, a new set of Public Sector Internal Audit Standards (PSIAS) became effective. The Standards apply to the Internal Audit function in all parts of the public sector in the UK and are mandatory. Within the PSIAS there is a requirement for an independent external review of the internal audit function once every five years to assess conformance with the Standards.
- 6.2 The purpose of an assessment is to review compliance with the 4 elements of the Code of Ethics and against 52 elements of the Standards to provide assurance to all stakeholders that the Internal Audit function is operating efficiently and effectively.
- 6.3 In 2020-21, an independent assessor was appointed to complete the External Quality Assessment (EQA). The EQA assessed that the service “*Generally Conforms with the Public Sector Internal Audit Standards*”. This is the highest possible assessment available and reconciled with our own internal self-assessment, which was completed in advance of the EQA in January 2021.
- 6.4 The EQA report recognises a number of areas of existing good practice and additionally, some issues have been raised for consideration regarding continuous improvement “*.... to reflect building on the existing considerable strengths in relation to resources, competency and delivery in order to enhance future service delivery.*”
- 6.5 A summary of the EQA assessments, by each Standard is provided in Table 10:

Table 10: EQA Outcomes

	Level of Conformance
Mission Statement	Generally Conforms
Core Principles	Generally Conforms
Code of Ethics	Generally Conforms
Attribute Standard	
1000 Purpose, Authority and Responsibility	Generally Conforms
1100 Independence and Objectivity	Generally Conforms
1200 Proficiency and Due Professional Care	Generally Conforms
1300 Quality Assurance and Improvement Programme	Generally Conforms
Performance Standard	
2000 Managing the Internal Audit Activity	Generally Conforms
2100 Nature of Work	Generally Conforms
2200 Engagement Planning	Generally Conforms
2300 Performing the Engagement	Generally Conforms
2400 Communicating Results	Generally Conforms
2500 Monitoring Progress	Generally Conforms
2600 Communicating the Acceptance of Risk	Generally Conforms

6.6 There has been continual review against the Internal Audit Quality Assurance and Improvement Programme (QAIP) in 2020-21. This has confirmed that the quality standards continue to be generally complied with, although some areas for improvement have been identified and will be addressed through staff training sessions over the coming months. The key features of the QAIP are set out in Appendix 7.

7 Internal Audit Performance

Internal Audit

7.1 The performance of the Internal Audit Team is measured and monitored throughout the year and the year-end position is shown in Table 8 below:

Table 11: Internal Audit Performance 2020-21

Performance Indicator	Target	18-19	19-20	20-21		Performance Against previous Period
				Original Plan	Revised Plan	
Outputs				Original Plan	Revised Plan	
90% of audits completed (by year end)	90%	97%	93%	67%	96%	
Draft audit reports issued within agreed date on the engagement plan	60%	30%	53%	26%	NA	
Outcomes						
% of high priority / risk issues agreed	N/A	100%	100%	100%	NA	
% of high priority / risk issues implemented	N/A	56%	57%	34%	NA	
% of all other issues agreed	N/A	100%	100%	100%	NA	
% of all other issues implemented	N/A	55%	34%	46%	NA	
Client satisfaction	90%	91%	97%	98%	NA	

Plan Delivery

7.2 Table 11 highlights performance in respect of the Audit Plan, reflecting a challenging year in respect of delivering the Original Audit Plan, which has been reported to the Committee at previous meetings.

Draft Audit Plan Completion within original agreed date

- 7.3 Performance relating to completion of audits to draft reports is a key area for service improvement in 2021-22 with the indicator declining from 53% to 26%. Performance against this KPI is reliant upon a range of factors which can have the impact of delaying the delivery of an audit and these are the subject of ongoing review and, where applicable, escalation to management.

Client Satisfaction

- 7.4 At the end of each audit review, a client satisfaction questionnaire is sent to the auditee. The cumulative result for these surveys was 98% satisfaction, which is above target and an improvement on 2019-20 performance.

- 7.5 The survey also requested any additional comments and comments received are replicated below:

- *“General communication of what was required to realise the objectives of the audit were made clear and concise, for the duration the process. The timings for achieving this were reasonable also, and the collaborative approach formed was undoubtedly beneficial.”*
- *“Approach was professional and considerate of our time, especially during this time of WFH.”*
- *“Excellent communications with auditor, clear instructions of what information (evidence) was required, flexibility to negotiate when information would be required, auditor always ensured any information added to report was an accurate reflection and correct.”*
- *“I was given the opportunity to input into the scope of the audit and how it would be undertaken. It was done in a very professional manner and my engagement with the Audit Manager was very helpful in understanding the intent behind the audit.”*
- *“The team were all working from home due to the COVID pandemic from home continuing to manage high case numbers: The auditor recognised this and addressed this in her response.”*
- *“The auditor was very diligent and respectful. He had clearly undertaken some research before meeting with me and he had read the information provided to him by the Service and others who he interviewed, which he used in his analysis. He was appropriately inquisitive and challenging and I felt he understood the nature of our business.”*
- *“Everything was transparent with clear communication channels. Very easy to suggest amendments to documents and provide updates with little complexity experienced.”*
- *“The auditor was very informative, amenable and devoted much time to get to know the ins and outs of our rather complex service. This ensured he had a full understanding of the service prior to starting the audit.”*

8 Internal Audit Resources

- 8.1 In accordance with the PSIAS, members of the Committee need to be appraised of relevant matters relating to the resourcing of the Internal Audit function. The resourcing of the service has been challenging in 2020-21, which culminated in the need to reduce the original Audit Plan to focus key areas of assurance to provide the annual opinion. During 2020-21, the in-house team has been enhanced by the procurement of specialist resources to assist in the delivery of assurances from the Internal Audit Plan and has continued to carry several vacancies throughout 2020-21, which in part have been addressed by a combination of additional capacity from a contracted provider, fixed-term, agency and placement recruitments.
- 8.2 With the actions undertaken, it is confirmed that resources have been sufficient to provide adequate Internal Audit and Counter Fraud coverage to enable an annual opinion to be derived. The CIPFA Guide on Head of Internal Audit Opinions, issued in November 2020, which relates to the impact upon Covid-19 upon the ability of Internal Audit to deliver sufficient assurance, was evaluated both in January 2021 and in the compilation of this opinion and it is concluded that there was no limitation of scope which adversely impacted upon the ability to provide an annual opinion.
- 8.3 During 2020-21, the Head of Internal Audit reviewed resourcing requirements and the subsequent Business Case, which was supported and approved by the Corporate Director of Finance (s.151 Officer) and the Corporate Management Team, provides the basis for a “fit for purpose” structure. This will enable the Internal Audit service to develop and progress, providing the necessary wide level of assurance service to reflect current risks faced by Council and to ensure there is sufficient level of resources, with emphasis on increasing the level of qualified auditors, to meet demand for assurance and consultancy services within the Council and its external clients to continue to deliver assurance and income to support the maintenance of an experienced skills base.
- 8.4 The short-term priority in 2021-22 is, therefore, to complete recruitment processes to fill the resource gaps and new posts which have been created as a result of the restructure, which will contribute to facilitating the continuous development of the service.

9 Disclosure on Impairment and Statement of Independence

- 9.1 Internal Audit 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, internal control and governance processes. (Source: Public Sector Internal Audit Standards and Local Government Application Note).
- 9.2 Internal Audit is a statutory requirement for local authorities. There are two key pieces of relevant legislation:
- Section 151 of the Local Government Act 1972 requires every local authority makes arrangements for the proper administration of its financial affairs and to ensure that one of the officers has responsibility for the administration of those affairs
 - The Accounts and Audit Regulations 2015 (England) states that "A relevant authority must 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"
- 9.3 Internal Audit independence is achieved by reporting lines which allow for unrestricted access to the Leader of the Council, Head of Paid Service, Senior Management Boards, which includes the s.151 Officer, and the Chair of the Governance and Audit Committee.
- 9.4 There has been no restriction on the scope of Internal Audit work or reporting of audit findings during 2020-21. Consequently, it is confirmed that there have been no material factors which have adversely impacted on the independence of Internal Audit and the ability to form an evidenced annual opinion.
- 9.5 Summaries of audit work completed have been provided to the Committee throughout the year and have identified areas that have required escalation.

Appendix 1 – Delivery Against Internal Audit Plan 2020-21

Ref	Audit	Status as at 22/06/21	Assurance	Prospects for Improvement	Summary to Committee
CA01	Annual Governance Statement Assurance Statement (2019-20)	Final Report	Adequate	Very Good	GAC Oct 20
CA02	Corporate Governance	Complete	N/A - Protected time for HoIA Opinion		N/A
CA03	Records Management	Draft Report	Limited	Uncertain	GAC Jul 21
CA04	Risk Management	Final Report	Substantial	Very Good	GAC Jul 21
CA05	Information Governance - DSP Toolkit Annual Audit	Final Report	Substantial	Good	GAC Apr 21
CA06	Information Governance - Advisory/ Attendance at IG Steering Group.	In Progress	N/A – Advisory		N/A
CA07	Information Governance – Remote working	Final Report	Adequate	Good	GAC Apr 21
CA08	Strategic Delivery Plan	Removed			
CA09	Office Cleaning Arrangements	Final Report	Substantial	Good	
CS01	Imprest Accounts Follow-up	Draft Report	N/A - Follow-up		
CS02	Social Care Client Billing	Final Report	Limited		GAC Jan 21
CS03	Non-residential care payments through Finestra	Removed			
CS04	Respite Overpayment - Follow up	Final Report	Substantial		GAC Jan 21
CS05	Schools Financial Services (TEP)	Final Report	Adequate	Very Good	
CS06	Capital Planning and Prioritisation	Removed			
CS07	Kent Pension Fund Investment Governance - Follow up audit	Final Report	N/A - Follow-up		GAC Jan 21
CS08	ACCESS Pool	Draft Report	Substantial	TBD	GAC Jul 21
CS09	Payment Project	Removed			
CS10	Finance - Urgent Payments Process	Final Report	Limited	Good	GAC Jan 21
CS11	Covid-19 risk - Supplier Distress Payments - Part 1	Final Report	N/A - Management Letter		GAC Oct 20
CS11(a)	Covid-19 risk - Supplier Distress Payments - Part 2	Final Report	Limited	Good	GAC Jul 21
CS12	Covid-19 expenditure	Final Report	Substantial	Good	GAC Jan 21
RB01	Revised Equality Impact Assessment (EQIA) process	Removed			
RB02	Strategic Commissioning Follow-up	In Progress	N/A - Follow-up		

Ref	Audit	Status as at 22/06/21	Assurance	Prospects for Improvement	Summary to Committee
RB03	Enterprise Business Capabilities (Oracle)	In Progress			
RB04	Health and Wellbeing Strategy	Final Report	Substantial	Very Good	GAC Jul 21
RB05	Succession Planning	Final Report	N/A - Management Letter		GAC Jan 21
RB06	Data Analytics Development - Payroll	Removed			
RB07	Future of Sessions HQ (Project)	Removed			
RB08	Property Infrastructure - Functions and Processes Transferred to KCC from Gen2	Removed			
RB09	Covid-19 risk - Asset Control of Laptops and Other Equipment	Final Report	Limited	Adequate	GAC Oct 20
RB10	Covid-19 risk - Procurement and Contracts	Final Report	Adequate	Good	GAC Jul 21
RB11	Adults Safeguarding - Assurance Map	Final Report	N/A - Management Letter		GAC Jan 21
RB12	Shaping the Market	Removed			
RB13	Quality Assurance Framework	Removed			
RB14	Partnership Working – NHS	Removed			
RB15	Mosaic - Post Implementation	Removed			
RB16	Workforce – Recruitment & Retention of Staff	Draft Report	Substantial	Good	GAC Jul 21
RB17	Capital Investment in Good Day Program	Removed			
RB18	ASCH Covid-19 Response Plan	Final Report	Adequate	Good	GAC Jan 21
RB19	Covid-19 risk - PPE Distribution and Stock Control	Final Report	Substantial	Good	GAC Oct 20
RB20	Project KARA - ASCH Digital Assistive Technology Project Board	Complete	N/A		
RB21	Charging Arrangements	Final Report	Substantial	Good	GAC Jan 21
RB22	ASCH Contingency	Complete	N/A		
RB23	Accommodation for Young People/ Care Leavers	Draft Report	Limited	Very Good	GAC Jul 21
RB24	Schools Themed Review (Cyber Security)	In Progress	Adequate		GAC Jul 21
RB25	Children Missing Education	Final Report	Substantial	Good	GAC Apr 21
RB26	Delivery of Statutory Services – Contract Management - TEP	Removed			
RB27	Adoption	Final Report	Substantial	Very Good	GAC Jul 21

Ref	Audit	Status as at 22/06/21	Assurance	Prospects for Improvement	Summary to Committee
RB28	Change for Kent Children	Final Report	Adequate	Good	GAC Oct 20
RB29	CYPE Assurance Map - Safeguarding	Final Report	N/A - Management Letter		GAC Jan 21
RB30	Provision of Laptops to service users	Final Report	Adequate	Good	GAC Jul 21
RB31	Establishments Themed Review	Removed			
RB32	Resilience and Emergency Planning Service	Removed			
RB33	Traveller Service - Pitch Allocation and Charging	Final Report	N/A - Management Letter N/A		GAC Jul 21
RB34	Kent Scientific Service	Removed			
RB35	Operation Fennel (EU Transition)	Final Report	N/A - Management Letter N/A		GAC Jan 21
RB36	KCC support to Kent businesses - e.g., Kent and Medway Business Fund	Removed			
RB37	Blue Badge Applications Process	Final Report	Substantial	Good	GAC Jan 21
RB38	Highways Term Services Commissioning Project (HTSCP)	Final Report	N/A - Management Letter		GAC Jan 21
ICT01	IT Cloud Strategy, Security and Data migration	In Progress			
ICT02	IT Access Controls/ User Accounts – for DSP Toolkit	Final Report	Substantial	Good	GAC Jan 21
ICT03	Cyber Security - Management of Backups for Applications, Data and active Network Devices.	Draft Report	Adequate	Very Good	GAC Jul 21
ICT04	Cyber Security - Management of Firewall rulesets / Anti-virus and Anti-Malware Software	Final Report	Substantial	Good	GAC Apr 21
N/A	Strategic Reset Programme – Programme Governance	Removed			
N/A	Strategic Reset Programme – Projects	Removed			

B. Work Carried Forward From 2019-20:

Ref	Audit	Status as at 6/4/2021	Assurance	Prospects for Improvement	Summary to Committee
1	Strategic Commissioning (Purchase to Pay Process)	Final Report	Substantial	Good	GAC Jan 21
2	Deprivation of Liberties - Progress with Addressing Backlog	Final Report	Adequate	Adequate	GAC Jan 21
3	ASCH – Winter Pressures	Final Report	N/A Management Letter		GAC Jan 21
4	Change for Kent Children	Final Report	Adequate	Good	GAC Oct 20

C. Additions:

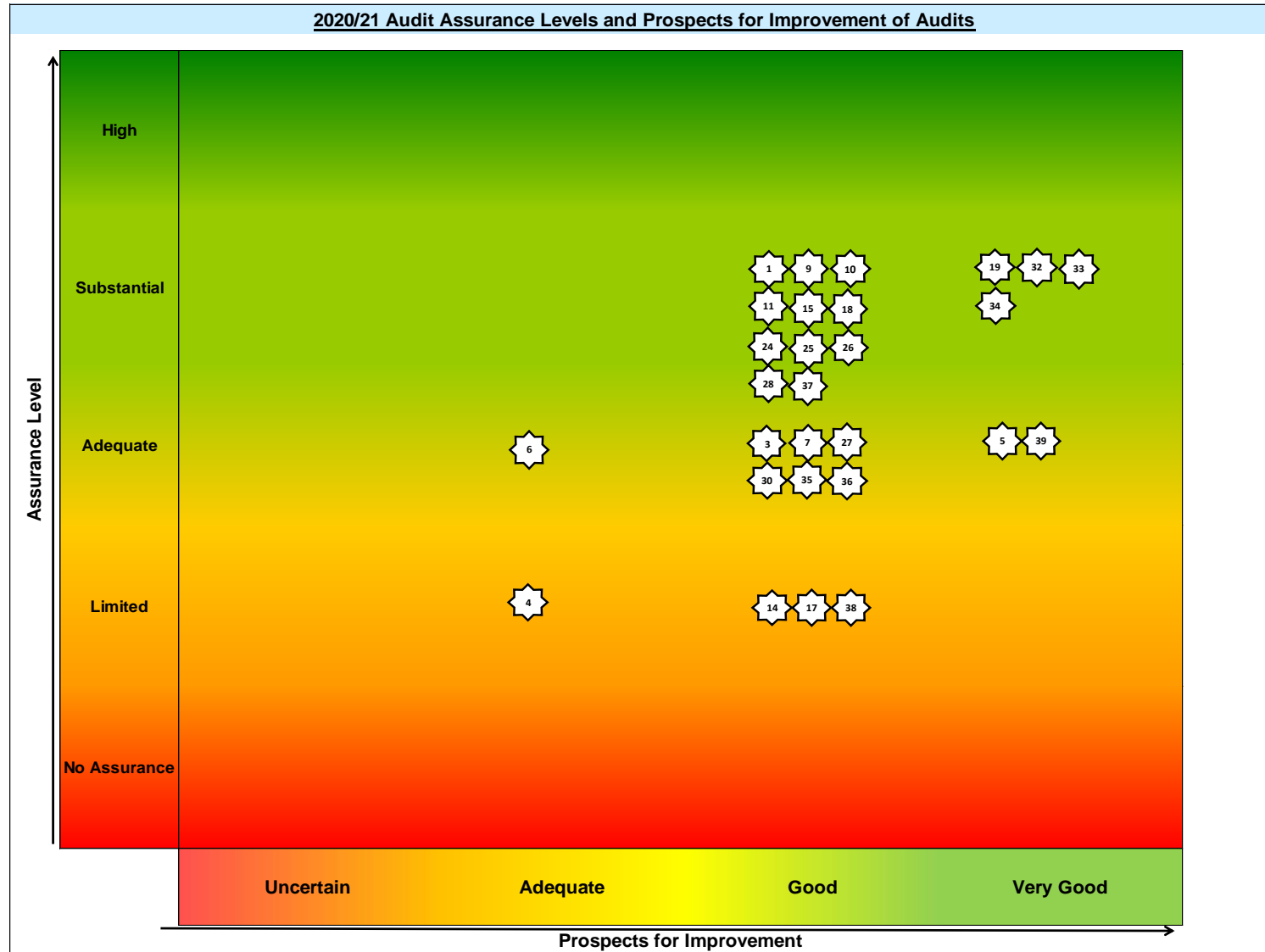
Ref	Audit	Status as at 6/4/2021	Assurance	Prospects for Improvement	Summary to Committee
	Sessions House Data Centre Incident	In Progress			
	Care Act Easement	Final Report	N/A	N/A	
	Highways Capital Grants	Complete	N/A	N/A	
	Annual Governance Statement (2020-21)	Final Report	Adequate	Good	GAC Jul 21

Appendix 2 – Internal Audit Assurance Levels

Assurance Opinion	Definition
High	There is a sound system of control operating effectively to achieve service/system objectives. Any issues identified are minor in nature and should not prevent system/service objectives being achieved.
Substantial	The system of control is adequate, and controls are generally operating effectively. A few weaknesses in internal control and/or evidence of a level on non-compliance with some controls that may put system/service objectives at risk.
Adequate	The system of control is sufficiently sound to manage key risks. However, there were weaknesses in internal control and/or evidence of a level of non-compliance with some controls that may put system/service objectives at risk.
Limited	Adequate controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied. Certain weaknesses require immediate management attention as if unresolved they may result in system/service objectives not being achieved.
No Assurance	The system of control is inadequate and controls in place are not operating effectively. The system/service is exposed to the risk of abuse, significant of error or loss and/or misappropriation. This means we are unable to form a view as to whether objectives will be achieved.
Not Applicable	Internal audit advice/guidance only - no overall opinion provided.

Prospects for Improvement	Definition
Very Good	There are strong building blocks in place for future improvement with clear leadership, direction of travel and capacity. External factors, where relevant, support achievement of objectives.
Good	There are satisfactory building blocks in place for future improvement with reasonable leadership, direction of travel and capacity in place. External factors, where relevant, do not impede achievement of objectives.
Adequate	Building blocks for future improvement could be enhanced, with areas for improvement identified in leadership, direction of travel and/or capacity. External factors, where relevant, may not support achievement of objectives.
Uncertain	Building blocks for future improvement are unclear, with concerns identified during the audit around leadership, direction of travel and/or capacity. External factors, where relevant, impede achievement of objectives.
Not Applicable	Internal audit advice/guidance only - no overall opinion provided.

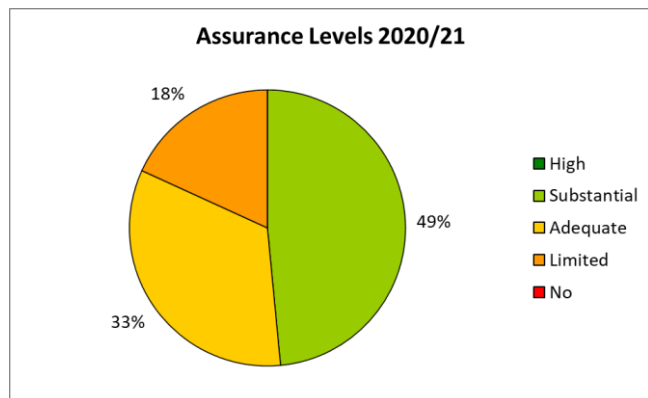
Appendix 3 – Distribution of Internal Audit Assurances 2020-21



<u>Audit Opinion October G&A Committee</u>				<u>Audit Opinion January G&A Committee</u>			
No	Audit	Assurance	Prospects for Improvement	No	Audit	Assurance	Prospects for Improvement
1	PPE	Substantial	Good	6	DoLS	Adequate	Adequate
2	Supplier Relief Payments	N/A	N/A	7	ASCH Covid-19 Response Plan	Adequate	Good
3	Change for Kent Children	Adequate	Good	8	Succession Planning (Mgt Letter)	N/A	N/A
4	ICT Asset Control (COVID-19 IMPACT)	Limited	Adequate	9	Review of COVID-19 Expenditure	Substantial	Good
5	AGS 2019/20	Adequate	Very Good	10	Purchase to Pay (P2P)	Substantial	Good
<u>Audit Opinion April G&A Committee</u>				11	Charging Arrangements	Substantial	Good
No	Audit	Assurance	Prospects for	12	CYPE Assurance Map - Safeguarding	N/A	N/A
24	Children Missing Education	Substantial	Good	13	Provider Data Protection Themed Report	N/A	N/A
25	Office Cleaning Arrangements	Substantial	Good	14	Urgent CHAPS Payments	Limited	Good
26	ICT Firewall - Management of Rulesets	Substantial	Good	15	Blue Badge Application Process	Substantial	Good
27	Information Governance - Remote Working Arrangements	Adequate	Good	16	Kent Pension Fund Investment Governance Follow-Up	N/A	N/A
28	Information Governance - DSP Toolkit Compliance Review	Substantial	Good	17	Adult Social Care Client Billing	Limited	Good
29	Care Act Easement - Consultancy	N/A	N/A	18	ICT Access Controls / User Accounts for DSPT Assurance	Substantial	Good

19	Respite Overpayment Follow-Up	Substantial	Very Good
20	Winter Pressures (Mgt Pressures)	N/A	N/A
21	Op Fennell (EU Transition) (Mgt Letter)	N/A	N/A
22	ASCH Assurance Map - Safeguarding	N/A	N/A
23	Highways (HTSCP)	N/A	N/A

<u>Audit Opinion July G&A Committee</u>			
No	Audit	Assurance	Prospects for Improvement
30	Provision of Laptops to Service Users	Adequate	Good
31	Gypsy & Traveller Pitch Allocation and Charging (Mgt Letter)	N/A	N/A
32	Adoption	Substantial	Very Good
33	Health & Wellbeing Strategy	Substantial	Very Good
34	Risk Management	Substantial	Very Good
35	AGS Returns for 2020/21	Adequate	Good
36	Covid-19 Risk - Procurement and Contracts	Adequate	Good
37	Workforce - Recruitment and Retention of Approved Mental Health Professionals (AMHPs) (DRAFT)	Substantial	Good
38	Covid-19 Supplier Distress Payments (Part 2)	Limited	Good
39	SFS - School Compliance Regime	Adequate	Very Good
40	Records Management (DRAFT)	Limited	Uncertain
41	ACCESS Pool (DRAFT)	Substantial	TBD
42	Young Persons Accommodation (DRAFT)	Limited	Very Good
43	Cyber Security - Management of Backups for Applications, Data and active Network Devices. (DRAFT)	Adequate	Very Good
44	School Themed Review - Cyber Security	Adequate	TBD



Assurance Level	No	%
High	0	0%
Substantial	16	49%
Adequate	11	33%
Limited	6	18%
No	0	0%

PFI	No	%
Very Good	8	26%
Good	20	65%
Adequate	2	6%
Uncertain	1	3%

Appendix 4 - Implementation of Agreed Actions

3+ Years						
Engagement Reference	Engagement Name	Audit Opinion	Title	Risk Rating	Directorate	Status
ICT07-2015	PCI DSS	Limited	Issue 1 - Business Areas Processing Card Transactions	High	ST	In Progress
RB45-2017	National Driver Offender Retraining Scheme – Phase 2	Adequate	Issue 1 - Trainer Recruitment and Retention	High	GET	In Progress
2 - 3 Years						
Engagement Reference	Engagement Name	Audit Opinion	Title	Risk Rating	Directorate	Status
CS01-2019	Payment Processing	Adequate	Issue 3 - Authorisation of manual invoices	Medium	ST	In Progress
CS01-2019	Payment Processing	Adequate	Issue 5 - Vacation Rule in iProc	Medium	ST	In Progress
ES05-2018	OPPD Day Services Themed Report	Adequate	Issue 1 - Utilisation	High	ASCH	Superseded
ES05-2018	OPPD Day Services Themed Report	Adequate	Issue 2 - Inclusivity	High	ASCH	Superseded
ES05-2019	OPPD Day Services Themed Report	Adequate	Issue 3 - Letting Policy	Medium	ASCH	In Progress
RB20-2019	LD Lifespan Pathway Post Implementation	Adequate	Issue 1 - Pathway Plans and Assessments	High	CYPE	In Progress
RB46-2019	Coroners Service - Financial Controls	Adequate	Issue 2 - Due Diligence and Cost Control	Medium	GET	Implemented

1 - 2 Years						
Engagement Reference	Engagement Name	Audit Opinion	Title	Risk Rating	Directorate	Status
AD01-2020	Pension Fund Investment	Limited	Issue 11 - Accountability for Investment Advice cannot be determined from minutes of Committee Meetings	High	ST	In Progress
AD02-2019	Youth services – Commissioning and Contract Management	Adequate	Issue 6 - Undocumented changes to the commercial arrangements	Medium	ST	In Progress
AD02-2019	Youth services – Commissioning and Contract Management	Adequate	Issue 7 - Fully documented justification for changes to the performance management regime	Medium	ST	In Progress
AD04-2020	Respite Overpayment - Symbol	Limited	Issue 1 - Exception reporting	High	CYPE	Management Accepts Risk
CA01-2021	Annual Governance Statement	Adequate	Issue 2 - New Issues Raised from 2019/20	High	ST	Implemented
CA02-2019B	Developer Contributions Community Infrastructure Levy	Limited	Issue 1 - Procedures for optimising developer contributions through the Community Infrastructure Levy	Medium	GET	In Progress
CA02-2019B	Developer Contributions Community Infrastructure Levy	Limited	Issue 2 - Agreements between KCC and CIL Charging Authorities	High	GET	Implemented
CA02-2019B	Developer Contributions Community Infrastructure Levy	Limited	Issue 3 - Capturing lessons from the CIL engagement	Medium	GET	Implemented
CA07-2019	Data Protection	Adequate	Issue 2 - Data Protection Impact Assessments - Project & Programme Management and Commissioning	Medium	ST	In Progress
CA09-2018	Departmental Governance Review – Adult Social Care and Health	Adequate	Issue 6 - Committee Terms of Reference	Medium	ST	In Progress
CS01-2019	Payment Processing	Adequate	Issue 2 - Retrospective Purchase Orders	Medium	ST	In Progress
RB02-2019	Property - Statutory Compliance	Limited	Issue 3 - Tenanted Properties – Requirement to notify KCC of Compliance Checks	Medium	ST	In Progress

RB05-2019	Client-side Relationship & Performance	Adequate	Issue 1 - Relationship & Performance Management Protocols	Medium	ST	Superseded
RB21-2020	Customer Care & Complaints	N/A	Issue 6 - Acceptance of Complaints - Formal Response Deadline	High	ASCH	In Progress
RB34 2020	Foster Care	Adequate	Issue 3 - Voice of the Child	Medium	CYPE	In Progress
RB55-2017	Kent Resilience Team Phase 3 and Follow-up	Adequate	Issue 3 - Business Case	Medium	GET	Implemented

Less than 1 Year

Engagement Reference	Engagement Name	Audit Opinion	Title	Risk Rating	Directorate	Status
AD01-2020	Pension Fund Investment	Limited	Issue 1 - A comprehensive understanding of the Committee's duties, its Investment Strategy and its Decision-Making Procedures	Medium	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 3 - Ensuring that a referenced and up to date version of the Investment Strategy Statement is available to Committee members	High	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 4 - Improving the assurance that key documents comply with Statutory Regulations	Medium	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 5 - Potential shortcomings in the Governance Compliance Statement, the Funding Strategy Statement and the Investment Strategy Statement	High	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 6 - Mapping out Roles and Responsibilities	Medium	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 7 - Procedures governing Investment Decision Making	High	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 9 - Regular Updates of Investment Risk at Investment Manager Level	High	ST	Implemented
AD01-2020	Pension Fund Investment	Limited	Issue 10 - Improving the Reporting, Tracking and Mitigation of Risks	High	ST	In Progress

AD01-2020	Pension Fund Investment	Limited	Issue 12 - Resources needed to manage and oversee Investment Fund Managers	High	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 13 - Improving the Committee's Access to Lessons Learned	Medium	ST	Implemented
AD01-2020	Pension Fund Investment	Limited	Issue 14 - Passing on Lessons that Key Officers have learned	Medium	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 15 - Assurance that the remit of the Local Pension Board complies with Scheme Regulations and The Pensions Regulator's Code of Practice	High	ST	In Progress
AD01-2020	Pension Fund Investment	Limited	Issue 16 - Improving Knowledge and Understanding about the Role of the Local Pension Board	Medium	ST	Implemented
CA01-2021	Annual Governance Statement	Adequate	Issue 1 - Progress Against 2017/18 & 2018/19 Issues	Medium	ST	In Progress
CA01-2021	Annual Governance Statement	Adequate	Issue 3 - Making AGS a Living Process	Medium	ST	In Progress
CA04-2020	Risk Management - Themed Report	Substantial	Issue 1 - Awareness of Risk Management Tools	Medium	ST	In Progress
CA06-2020	Data Protection Deep Dive	Adequate	Issue 1 - Record of Processing Activity (ROPA)	High	ST	In Progress
CA06-2020	Data Protection Deep Dive	Adequate	Issue 2 - Data Breaches	Medium	ST	In Progress
CA07-2021	Information Governance - Remote Working	Adequate	Issue 1 - Policies & Procedures	Medium	ST	In Progress
CA07-2021	Information Governance - Remote Working	Adequate	Issue 5 - Corporate VPN Software Updates	Medium	ST	In Progress
CA09-2021	Office Cleaning Arrangements	Substantial	Issue 1 - Knowledge of escalation process	Medium	ST	Implemented
CA10-2020	Improving Outcomes and Achievement of savings	Adequate	Issue 1 - Feasibility Assessment of Proposed Savings	Medium	ST	In Progress

CA10-2020	Improving Outcomes and Achievement of savings	Adequate	Issue 2 - CMT Oversight	Medium	ST	Implemented
CA10-2020	Improving Outcomes and Achievement of savings	Adequate	Issue 3 - Acceptance of Responsibility for Delivering Savings by Service Management	Medium	ST	Implemented
CS02-2021	Social Care Client Billing	Limited	Issue 1 - Mosaic Provider Portal	High	ASCH	In Progress
CS02-2021	Social Care Client Billing	Limited	Issue 2 - Reconciliation of Printed Invoices	Medium	ST	Implemented
CS02-2021	Social Care Client Billing	Limited	Issue 3 - Reconciliation between Client invoices and Oracle	Medium	ST	Implemented
CS10-2021	Urgent Payments Process	Limited	Issue 1 - Governance and Oversight	High	ST	Implemented
CS10-2021	Urgent Payments Process	Limited	Issue 2 - Policies and Procedures	High	ST	In Progress
CS10-2021	Urgent Payments Process	Limited	Issue 3 - Cantium Procedures for CHAPS Payments	Medium	ST	In Progress
CS10-2021	Urgent Payments Process	Limited	Issue 4 - Authorisation of CHAPS Payment requests	High	ST	Implemented
CS10-2021	Urgent Payments Process	Limited	Issue 5 - Identification of Duplicate Payments	Medium	ST	Implemented
CS10-2021	Urgent Payments Process	Limited	Issue 6 - Accounts Payable (Oracle) / Bankline Reconciliation	Medium	ST	Implemented
ICT02-2021	IT Access Controls/ User Accounts – for DSP Toolkit	Substantial	Issue 1 - Tracking Information Governance Risks and Issues – COVID-19 Situational Awareness Explorer (Public Health)	Medium	ST	In Progress
ICT02-2021	IT Access Controls/ User Accounts – for DSP Toolkit	Substantial	Issue 2 - Generic account - Liberi	Medium	ST	In Progress
ICT02-2021	IT Access Controls/ User Accounts – for DSP Toolkit	Substantial	Issue 3 - Monitoring of Highly Privileged Users – Liberi	Medium	ST	Management Accepts Risk
ICT03 2020	Software Licensing	Substantial	Issue 1 - Policies and Procedures	Medium	ST	Implemented

ICT03-2020	Software Licensing	Substantial	Issue 2 - Software Licencing Inventory	Medium	ST	In Progress
ICT04 2020	ICT Change – Project Benefits Realisation	Adequate	Issue 2 - Project Briefs Technical Assessment	Medium	ST	In Progress
ICT04 2020	ICT Change – Project Benefits Realisation	Adequate	Issue 3 - Lessons Learnt and Closure Reports	Medium	ST	Implemented
ICT04 2020	ICT Change – Project Benefits Realisation	Adequate	Issue 4 - Project Management Training	Medium	ST	Implemented
ICT05-2020	Members ICT	Adequate	Issue 1 - ICT Support for Members	Medium	ST	In Progress
ICT05-2020	Members ICT	Adequate	Issue 2 - ICT Acceptable Use Policy	Medium	ST	Implemented
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 1 - Covid-19 Asset Movements	High	ST	Implemented
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 2 - Asset Inventory Records	High	ST	In Progress
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 3 - Covid-19 Assets	Medium	ST	In Progress
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 4 - Policies and procedures	Medium	ST	In Progress
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 5 - Asset Lifecycle	Medium	ST	In Progress
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 6 - Inventory Review	Medium	ST	In Progress
RB04-2020	Agilisys Contract Management	Adequate	Issue 1 - Administering the Contract through an effective Contract Management System	Medium	ST	Implemented
RB04-2020	Agilisys Contract Management	Adequate	Issue 8 - Value for Money and Benefits Realisation Assessments	Medium	ST	In Progress
RB05-2020	Purchase to Pay (P2P)	Substantial	Issue 1 - Purchases progressed without a Purchase Order	Medium	ST	In Progress

RB05-2020	Purchase to Pay (P2P)	Substantial	Issue 3 - Receipting of Goods – iProc and Manual Invoices	Medium	ST	In Progress
RB18-2021	ASCH Covid-19 Response Plan	Adequate	Issue 1 - Procedures to promote active and structured Horizon Scanning	High	ASCH	Implemented
RB18-2021	ASCH Covid-19 Response Plan	Adequate	Issue 2 - Planning a co-ordinated Approach to an anticipated Incident	High	ASCH	Implemented
RB18-2021	ASCH Covid-19 Response Plan	Adequate	Issue 3 - Ensuring there is a Record that ASCH Staff Members have up to date Resilience Training	Medium	ASCH	Implemented
RB18-2021	ASCH Covid-19 Response Plan	Adequate	Issue 5 - Strengthening Business Continuity Plans	Medium	ASCH	In Progress
RB18-2021	ASCH Covid-19 Response Plan	Adequate	Issue 6 - Fraud Risk during a Business Continuity Incident	Medium	ASCH	Implemented
RB21-2021	Charging Arrangements	Substantial	Issue 1 - Incorrectly Charged Service users	Medium	ASCH	Implemented
RB25-2021	Children Missing Education	Substantial	Issue 1 - Policies & Procedures	Medium	CYPE	Implemented
RB25-2021	Children Missing Education	Substantial	Issue 2 - Accuracy or Synergy Reports	Medium	CYPE	Implemented
RB28-2020	Voluntary Sector Contracts	Substantial	Issue 1 - Transition of the Project Board to Contract Monitoring.	Medium	ST	Implemented
RB31-2020	SEND Follow-up	N/A	Issue 2 - Quality Assurance Framework	Medium	CYPE	Implemented
RB32-2019	Education Psychology	Substantial	Issue 1 - Lessons Learnt	Medium	CYPE	In Progress
RB32-2020	Change for Kent Children	Adequate	Issue 6 - Performance Monitoring	Medium	CYPE	In Progress
RB34 2020	Foster Care	Adequate	Issue 2 - Communication and Information Sharing	Medium	CYPE	In Progress
RB35-2020	Care Leavers	Adequate	Issue 4 - Costing of the Care Offer	Medium	CYPE	Implemented

RB37-2020	School Themed Review	Limited	Issue 1 - SEMBCP Guidance to Schools	High	CYPE	In Progress
RB37-2020	School Themed Review	Limited	Issue 2 - Recovery and Resumption	High	CYPE	Implemented
RB37-2020	School Themed Review	Limited	Issue 3 - School Emergency Management and Business Continuity Plan (SEMBCP) administration	Medium	CYPE	In Progress
RB37-2021	Blue Badge Applications Process	Substantial	Issue 1 - Timescales	Medium	ASCH	Implemented
RB37-2021	Blue Badge Applications Process	Substantial	Issue 2 - Risk Register	Medium	ASCH	Implemented
RB45-2020	Non-domestic Waste Charging	Adequate	Issue 4 - Reconciliation of iPad downloads and Worldpay Data	High	GET	In Progress
RB56-2020	Economic Development - Grant Schemes	Adequate	Issue 1 - Monitoring Outcomes of Grants	Medium	GET	Implemented
RB56-2020	Economic Development - Grant Schemes	Adequate	Issue 2 - Grant Compliance with Council's Criteria	Medium	GET	Implemented
RB56-2020	Economic Development - Grant Schemes	Adequate	Issue 3 - Evaluation of Grants	Medium	GET	In Progress

Appendix 5 - Extract of KCC Significant Risks

CRR0004 - Simultaneous Emergency Response, Recovery and Resilience		High 25
Related Audit Work	Corporate Risk Team Update	
<p>Cyber Security - Management of Back-ups Substantial</p> <p>Cyber Security - Firewall Ruleset Substantial</p>	<p>While there are robust controls in place for this risk, it carries a maximum rating of 25 to acknowledge the expected ongoing strain on council capacity and resources expected to continue throughout the coming months, as we run aspects of Covid-19 response and recovery in parallel, as well as working with partners on any impacts arising from the end of the UK/EU transition period (see risk CRR0042) and requirements for Covid-19 testing of freight drivers at Dover. This is in addition to the more 'regular' planning and response for severe weather during the winter, closely monitoring and responding as appropriate to any avian flu outbreak(s) and maintaining local vigilance in light of continued cybersecurity threats and the recent increase in national terrorism threat level to "severe."</p> <p>Local Command and Control structures have been combined to have oversight of these varied threats, with KCC playing a key role.</p>	

CRR0009 - Future financial and operating environment for Local Government		High 25
Related Audit Work	Corporate Risk Team Update	
<p>Review of Covid Expenditure Substantial</p> <p>Urgent CHAPS Payments Limited</p>	<p>This risk underpins many of the risks on the corporate risk register and was raised to the maximum level due to the continued uncertainty regarding local government funding and other national policy agendas and the difficulties this presents for financial planning and assumptions. The impact of COVID-19 has exacerbated the already challenging financial future for local authorities, leading to enormous uncertainty and an unprecedented challenge for the Council as it prepares its budget for the next financial year. Responding to the pandemic has required a huge increase in spending and has come at the same time as reductions in income from council tax, business rates and funding generated by the authority's own services, all of which have been affected by the pandemic. The government's financial settlement in December was welcome but was made up mostly of one-off funding for COVID-19 and is unlikely to be enough to meet the projected shortfall for next year. The costs relating to the impact of the latest national lockdown and wave of infections also need to be taken into account in this environment, as well as the extreme pressure on services and increased levels of financial hardship for residents and businesses.</p>	

CRR0015 - Managing and working with the social care market

High
25

Related Audit Work

Corporate Risk Team Update

Supplier Distress Payments

Limited

There is continued concern regarding the viability of local care markets in the wake of the Covid-19 outbreak, which has exacerbated pre-existing challenges. Care home occupancy rates have fallen in some areas, in part due to deaths from coronavirus and possibly a reluctance on the part of families to see loved ones go into care homes. Regular monitoring of supply and demand is undertaken by our Commissioning Analytics team to enable effective oversight and help inform service planning. With the continuation of the Government's Infection Control Fund over the winter, a multidisciplinary project group has been set up to administer the fund and meet the requirements set out by government to pass the funding to care providers as soon as possible and complete regular monitoring and reporting to notify the government on what the fund has been used for.

CRR0050 - CBRNE incidents, communicable diseases and incidents with a public health implication

High
25

Related Audit Work

Corporate Risk Team Update

Personal Protective
Equipment

Substantial

Office Cleaning
Arrangements

Substantial

Covid-19 Expenditure

Substantial

ASCH Covid Response Plan

Adequate

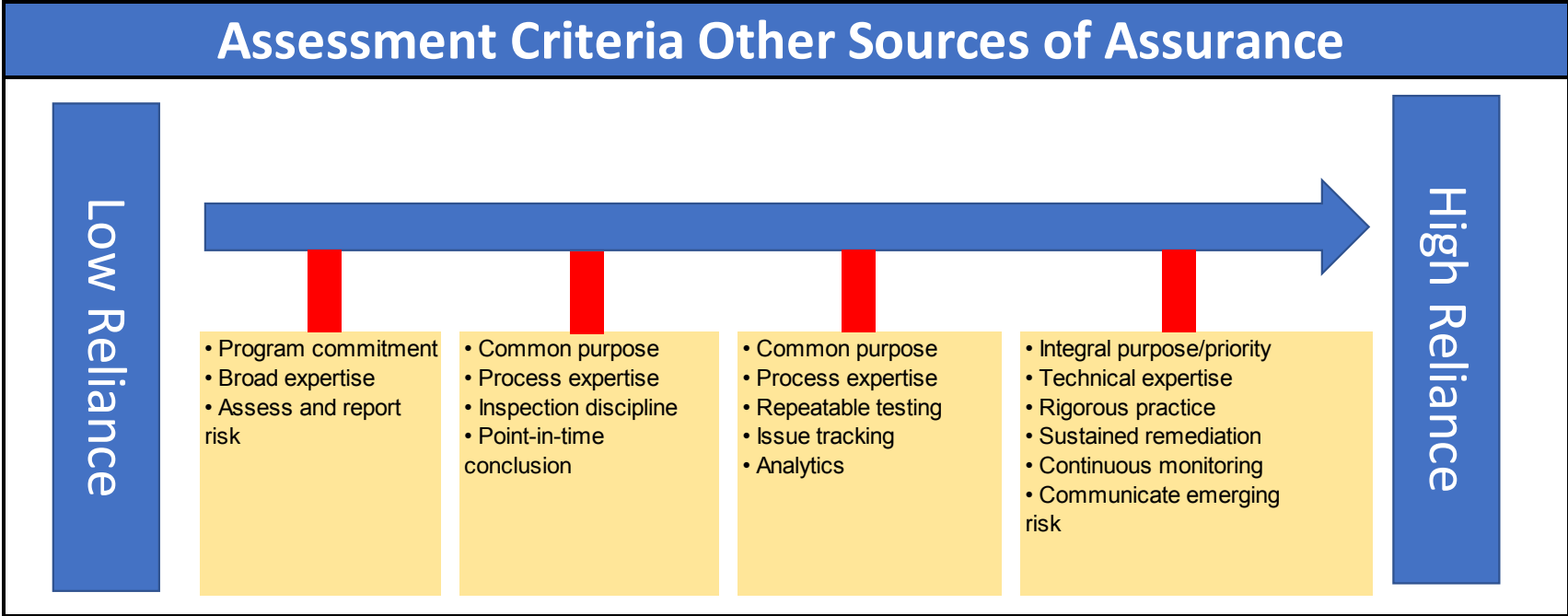
Covid-19 Fraud Risk
Assessments

No Opinion

This risk was escalated to the Corporate Risk Register by the Director of Public Health and relates to his and the organisation's statutory responsibilities relating to planning, response and recovery from communicable diseases – in this instance Covid19. The continued rise in confirmed Covid infections across the county throughout the autumn and into winter, including the impact of the new variant of the virus, meant that the Kent and Medway area was placed by central Government into 'Tier 4' restrictions from 19th December, before the country entered its third national lockdown on 6th January 2021.

The Public Health team at KCC is working with partners to ensure the restrictions are effectively implemented across the county, as well as managing outbreaks in vulnerable settings with the local Public Health England team. A local Test and Trace system is in operation to support the national system and KCC and partners are working to support mass vaccination rollout. Rapid-result coronavirus (COVID-19) testing for people who don't have symptoms has been rolled out across Kent during early January, as part of a rolling programme to help reduce the rates of transmission in Kent. This follows on from the initial launch of asymptomatic testing in Swale and Thanet during December. Trading Standards will continue to help and advise local businesses on Covid regulations, taking enforcement action where necessary. Combined to have oversight of these varied threats, with KCC playing a key role.

Appendix 6 - IIA Assessment Criteria Other Sources of Assurance



Appendix 7 - Quality Assurance & Improvement Programme (QAIP)

The Public Sector Internal Audit Standards (PSIAS) describe the QAIP as

“A QAIP is designed to enable an evaluation of the internal audit activity’s conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.”

- As acknowledged by the External Assessor, Internal Audit have a robust process for undertaking the QAIP, which includes the completion of the following reviews to confirm compliance with PSIAS:
- **Self- Assessment** - completed for each audit engagement, proactive fraud review and complex investigation.
- **Hot Reviews** - complete for each audit investigation and fraud investigation.
- **Cold Reviews** - carried out annually across all clients using a judgemental sample and least one per individual.
- **Internal Assessment** - competed annually against PSIAS.
- **External Assessment** - completed every 5 years for Audit and Counter Fraud.
- **Customer Feedback** - competed for each audit engagement and proactive counter fraud review.
- **Stakeholder Perception** - completed annually.

One of the outcomes from these reviews is the updating of an Improvement Plan for the service, which includes the following objectives for 2021-22:

Improvement Issue
To implement agreed actions from the External Quality Assessment
Implement Restructure including recruitment
Review Assurance Mapping and Reliance on Other Assurances Methodology
Implement a more effective approach to following up Cold Reviews
Develop an Audit Manual procedure note to reflect engagement planning requirements for consultancy reviews
Continue review of report formats on lean principles with aim of reducing report length
Review Data Analytics Strategy following training to monitor and enhance utilisation of Data Analytics
Commission bespoke training in Agile Auditing for managers and Principal Auditors to enhance approaches adopted in 2020-21
To refresh IACF team members with Process Mapping training
To refresh IACF team members with Root Cause Analysis training
Refresh Performance Management system