



# Wrexham Internal Audit Services

## Summary Report April 2018 to January 2019

**Client:** Audit Committee

**Copies to:** Senior Leadership Team (abridged version)

**Issue Date:** 28 February 2019

**Audit Reference:** 2018-603[c]

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**Author:** Paul Tharme / Mike Sheehan / Dave Stewart

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**Wrexham Internal Audit Services**  
**April 2018 to January 2019**

**1. Introduction**

- 1.1 This report is produced in accordance with the Council's Financial Procedure Rules and Wrexham Internal Audit Service's (WIAS) Audit Charter 2018/19. It enables WIAS to comply with the United Kingdom Public Sector Internal Audit Standards (the Standards).
- 1.2 It accounts to Members in a broad way for the use of Internal Audit resources and keeps interested parties informed of the nature of audit work, the level of management response to recommendations and the Service Manager - Audit and Technical Manager's opinion on the control environment and its effectiveness in achieving each service or establishment's objectives.

**2. Internal Audit Work – December 2018 to January 2019**

- 2.1 Audits completed between December 2018 and January 2019 were as follows:

Table 1 – Summary of Completed Audits

Level of Assurance	Planned Audits	Unplanned Work		
		Audits	Special Investigations	Follow-ups
Red	0	0	0	0
Red Amber (Appendix A2)	1	0	0	0
Green Amber (Appendix A3)	7	2	0	0
Green (Appendix A3)	0	0	0	0
<b>Total Audits</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>0</b>
	<b>80%</b>	<b>20%</b>		
	<b>10</b>			
<b>Recommendations accepted</b>	<b>100%</b>			

- 2.2 Each audit report contains an Action Plan which includes the recommendations made during the audit. Heads of Department must complete and return the Action Plan to Internal Audit within four weeks of the report being issued.

**3. Internal Audit Plan 2018/19 – Status Update**

- 3.1 The current position in respect of the 2018/19 Internal Audit Plan is summarised in Table 2 below. Appendix A4 provides a full breakdown by audit.

**Wrexham Internal Audit Services**  
**April 2018 to January 2019**

Table 2 – Audit Plan 2018/19 – Current Position

Status	Planned	Unplanned			Totals
	Audits	Audits	Special Investigations	Follow ups	
Complete	42 (60%)	2 (67%)	0 (0%)	0 (0%)	44 (59%)
In progress	12 (17%)	1 (33%)	1 (100%)	0 (0%)	14 (19%)
Not yet started	14 (20%)	0 (100%)	0 (0%)	1 (100%)	15 (20%)
Cancelled	2 (3%)	0 (0%)	0 (0%)	0 (0%)	2 (3%)
Deferred	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
<b>Total</b>	<b>70</b> <b>(100%)</b>	<b>3</b> <b>(100%)</b>	<b>1</b> <b>(100%)</b>	<b>1</b> <b>(100%)</b>	<b>75</b> <b>(100%)</b>

Note: The closing date for audits is the 30 April 2019 to allow time for audits started in February & March 2019 to be completed.

3.2 The three unplanned audits referred to in Table 2 are audits of:

- a) Special Educational Needs (SEN) (2018/301);
- b) Environmental Improvement Schemes (2018/302); and
- c) Welsh Language – Compliance (2018/303)

3.3 Previous Interim Reports to this Committee described the reasons for adding the SEN and Environmental Improvement Scheme audits.

3.4 The unplanned audit of Welsh Language – Compliance (2018/303) is being carried out using contingency time included in the Annual Internal Audit Plan. The results of this audit will be reported to the Audit Committee in May 2019.

3.5 The two cancelled audits referred to in Table 2 are:

- a) Governance in Schools (2018/022) - which was cancelled in Period 1 to be replaced by the unplanned audit of SEN referred to in 3.2 a) above; and
- b) Reshaping Services (2018/060) which has been cancelled in consultation with the Head of Finance on the basis that the Reshaping programme has been completed as a separate project. The previous year's audit (2017/052) covered all the relevant points that needed to be addressed.

3.6 It is still expected that the Plan will be completed but this will be dependent upon no significant delays or unforeseen additional unplanned work being agreed. Any such work would be determined on a risk priority basis and would be reported to the Audit Committee retrospectively.

**Wrexham Internal Audit Services**  
**April 2018 to January 2019**

- 3.7 The Annual Report to the Audit Committee in May 2019 will provide a full analysis of the audits in the 2018/19 Audit Plan.

Analysis of Recommendations

- 3.8 There have been seven High Priority recommendations made since 1 April 2018, three (43%) relate mainly to non-compliance with the Council's policies and procedures. The other four (57%) relate mainly to the safeguarding of the Council's financial and other assets.
- 3.9 The 82 medium priority recommendations issued since 1 April 2018 can be split as follows:

Non-compliance with the Council's policies and procedures	34%
Reliability of records and data	26%
Governance issues (predominantly schools)	21%
Safeguarding the Council's assets	12%
Achievement of outcomes	7%

#### **4. NEW AUDITS WITH RED/AMBER ASSURANCE**

- 4.1 No new audits were given a Red/Amber level of assurance during the period.
- 4.2 The audit of Housing Voids was given a Green/Amber level of assurance conditional upon the Head of Department producing appropriate performance measures to demonstrate that the new high quality approach to voids and housing repairs is being managed effectively and is delivering a value for money service.

#### **5. STATUS OF FOLLOW-UP AUDITS**

- 5.1 The status of all follow-up audits relating to outstanding high priority recommendations is shown in Appendix A5.
- 5.2 One planned follow-up audit has been completed during the period resulting in a Red/Amber level of assurance. The Executive Summary from this audit report is included in Appendix 2
- 2018/705 – Occupational Road Risk Policy – 1<sup>st</sup> Follow up (\*)
- 5.3 One planned follow up audit has been completed during the period resulting in a Green/Amber level of assurance.
- 2018/706 – North Wales Adoption Service – 1<sup>st</sup> Follow up.

## **6. COUNTER-FRAUD WORK**

- 6.1 Although there is little evidence that fraud and corruption are currently major problems to the Council overall, in common with many other organisations, the Council is at increasing risk of fraud and must ensure that effective controls are in place to minimise the risk.
- 6.2 Nine allegations of fraud or theft have been reported to Internal Audit in 2018-19. One new allegation has been received since the last Summary Report in December 2018.
- 6.3 The current position is that five investigations have been completed and four are still under investigation. Of the five completed investigations, no fraud was proven, but non-compliance with procedures was identified. Further details have previously been provided to the Audit Committee.
- 6.4 Fraud investigations are reported to the Audit Committee in more detail in the Annual Counter Fraud Report.
- 6.5 The following counter-fraud activities have been undertaken:
- a) A statement from the Chief Executive and Leader of the Council to all staff supporting the 'Tough on Fraud' message,
  - b) Co-ordinating the implementation of the Counter Fraud Strategy
  - c) Co-ordinating the 2018-19 National Fraud Initiative data matching exercise
  - d) Chairing the Counter Fraud Group and working with officers from across the Council to identify the main areas of fraud risk to the Council
  - e) Providing advice on counter-fraud activities both directly to officers and indirectly through the counter-fraud page on the intranet, and
  - f) Attendance by a staff member at an external professional disciplinary hearing.

## **7. CONCLUSIONS**

- 7.1 There is good support from Heads of Departments and to date, there has been little significant resistance to audits or recommendations.
- 7.2 Based on the work done between December 2018 and January 2019, the Service Manager - Audit and Technical's view is that that the Council's control environment is largely effective. However further work is required in the areas with a Red/Amber level of assurance and also in those areas where a Green/Amber level of assurance has been given subject to improvements in controls being implemented effectively by the relevant Head of Department in accordance with the timescales agreed in the Action Plan.
- 7.3 It is important to remember that management retains the ultimate responsibility for the effectiveness of controls and Internal Audit's role is to report on this.

**8. HOW TO CONTACT INTERNAL AUDIT**

In writing to:

Mr. P. V. Tharme, Service Manager - Audit & Technical  
Finance Department, Lambpit Street  
Wrexham County Borough Council LL11 1AR Tel: (01978) 292750

By email to: [paul.tharme@wrexham.gov.uk](mailto:paul.tharme@wrexham.gov.uk)





For fraud reporting there are a number of options:

The **fraud hotline 01978 292728**

Written referrals can be made to


**“Stamp Out Fraud, Wrexham County Borough Council, LL11 1AR”.**

Email: [stampoutfraud@wrexham.gov.uk](mailto:stampoutfraud@wrexham.gov.uk)

Level	Red	Red Amber	Green Amber	Green
	<p><b>ASSURANCE</b></p>  <p><b>RED</b></p>	<p><b>ASSURANCE</b></p>  <p><b>RED AMBER</b></p>	<p><b>ASSURANCE</b></p>  <p><b>GREEN AMBER</b></p>	<p><b>ASSURANCE</b></p>  <p><b>GREEN</b></p>
<b>Adequacy of Controls</b>	<p>Controls are considered to be insufficient with the absence of at least one critical control mechanism. There is also a need to improve compliance with existing controls as errors and omissions have been detected.</p>	<p>Controls are in place and to varying degrees are complied with but there are gaps in the process which leave the service exposed to risks.</p>	<p>Controls exist to enable the achievement of service objectives and to mitigate significant foreseeable risks. However, occasional instances of failure to comply with the control process were identified.</p>	<p>Controls are in place to ensure the achievement of service objectives and to protect the Council against significant foreseeable risks. No significant or material errors were found</p>
<b>Risks</b>	<p>Failure to improve controls leaves the Council exposed to significant risk, which could lead to major financial loss, reputational risk of embarrassment or failure to achieve key service objectives.</p>	<p>There is a need to introduce additional controls and / or improve compliance with existing ones, to reduce the risk exposure to the Council.</p>	<p>Some opportunities still exist to mitigate further potential risks.</p>	<p>None</p>
<b>Guide</b>	<p>Majority of actions required are high priority or mixture of high and medium priority.</p>	<p>Majority of actions required are medium priority but may be one or two high priority</p>	<p>No high priority actions required. Actions are medium and low priority.</p>	<p>No high or medium priority actions required.</p>
<b>Audit Follow-up Work</b>	<p>Initial Audit Follow-up audit after 3 months - re-audit of controls</p>	<p>Initial Audit Follow-up audit after 3 months - Self Assessment with sample checking for compliance</p>	<p>Initial Audit only  No follow-up audit</p>	<p>Initial Audit only  No follow-up audit</p>



Audit Work with Red / Red Amber Assurance  
Completed – December 2018 to January 2019

Ref. 2018/	Internal Audit Assignment	Audit Type	Level of Assurance	Recommendations (inc Low & Improvement)				Report to
				High Priority	Medium Priority	Total	Accepted	
705	Occupational Road Risk Policy – 1 <sup>st</sup> Follow up (*)	Planned		1	0	1	1	HF and all Heads of Department

Abbreviation	Post	Abbreviation	Post
CE	Chief Executive	HE	Head of Education
HASC	Head of Adult Social Care	HEP	Head of Environment and Planning
HCSC	(Interim) Head of Children's Social Care	HF	Head of Finance
HCCS	Head of Corporate & Customer Services	HHE	Head of Housing & Economy

Audit Work with Red / Red Amber Assurance  
Completed – December 2018 to January 2019

**Wrexham Internal Audit Services**

**Occupational Road Risk Policy**

**1<sup>st</sup> Follow-up**


**1 EXECUTIVE SUMMARY**

<b>Audit Reference:</b>	2018-705
<b>Client:</b>	Head of Finance Heads of Department
<b>Copies to:</b>	Corporate Health & Safety Lead Service Manager, Audit and Technical
<b>Issue Date:</b>	January 2019
<b>Issue Version:</b>	Final
<b>Status:</b>	Released
<b>Author:</b>	Mark Matthias

**Overall Audit Objective**

To examine whether the two high priority recommendations from the audit of Occupational Road Risk Policy (2017-030) have been implemented effectively.

**Overall Level of Assurance from this Audit**

 <p>Red/Amber</p>	<p>Controls are in place and to varying degrees are complied with but there are gaps in the process which leave the service exposed to risks.</p> <p>Heads of Department need to improve their staff's compliance with existing controls to reduce the risk exposure to the Council.</p>
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**Summary of Control Objectives**

**Control Objective 1:**

That the Council's Occupational Road Risk Policy (the Policy) should be reviewed and revised as necessary, promoted and made easier to locate on the Intranet.










<b>Audit Opinion:</b>	Partly Effective	<b>Recommendations:</b>	0	0
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**Control Objective 2:**

That in line with the Policy, Heads of Departments should ensure that there are appropriate arrangements in place for identifying, evaluating and managing risks associated with work-related driving and evidence is available to demonstrate employees comply with the policy.










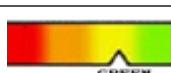

<b>Audit Opinion:</b>	Partly Effective	<b>Recommendations:</b>	1	0
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Audit Work with Green or Green/Amber Assurance  
Completed – December 2018 to January 2019













Ref.	Internal Audit Assignment	Audit Type	Level of Assurance	Recommendations (inc Low & Improvement)				Report to
				High Priority	Medium Priority	Total	Accepted	
004	Safeguarding in Adult Social Care	Planned		0	1	1	1	HASC
015	Service Continuity	Planned		0	4	4	4	HF
024	School Funds	Planned		0	1	1	1	HE
027	Eyton Controlled School	Planned		0	6	6	6	HE
035	Licensing	Planned		0	2	2	2	HEP
054	Housing Voids (*)	Planned		0	2	2	2	HHE
301	Special Educational Needs	Unplanned		0	1	1	1	HE
302	Environmental Improvement Schemes	Unplanned		0	3	3	3	HHE
706	North Wales Adoption Service – 1 <sup>st</sup> Follow up	Planned		0	0	0	-	HCSC

Abbreviation	Post	Abbreviation	Post
CE	Chief Executive	HE	Head of Education
HASC	Head of Adult Social Care	HEP	Head of Environment and Planning
HCSC	(Interim) Head of Children's Social Care	HF	Head of Finance
HCCS	Head of Corporate & Customer Services	HHE	Head of Housing & Economy












## Internal Audit Plan - 2018-19 - Status Update

Audit Ref	Audit Title	Department	Planned / Unplanned	Status	Assurance / Due
18/001	Community Mental Health	Adult Social Care	Planned	Complete	
18/002	Domiciliary Care (*)	Adult Social Care	Planned	Not yet started	May 2019
18/003	Recovery Service	Adult Social Care	Planned	In progress	May 2019
18/004	Safeguarding in Adult Social Care	Adult Social Care	Planned	Complete	
18/005	Corporate Safeguarding	Children's Social Care	Planned	Not yet started	May 2019
18/006	Information Governance – WCCIS	Children's Social Care	Planned	In progress	May 2019
18/007	Out of County Placements	Children's Social Care	Planned	Complete	
18/008	Customer Service – Including Complaints	Corporate and Customer Services	Planned	Complete	
18/009	Elected Members	Corporate and Customer Services	Planned	Complete	
18/010	ICT Security - Networks (including cyber threat)	Corporate and Customer Services	Planned	Not yet started	May 2019
18/011	Information Management - including Data Security	Corporate and Customer Services	Planned	Not yet started	May 2019
18/012	Managing Attendance and Absence	Corporate and Customer Services	Planned	Complete	
18/013	Payroll	Corporate and Customer Services	Planned	In progress	May 2019
18/014	Registrars	Corporate and Customer Services	Planned	Complete	
18/015	Service Continuity	Corporate and Customer Services	Planned	Complete	
18/016	Travelling and Subsistence	Corporate and Customer Services	Planned	Complete	
18/017	Whistleblowing	Corporate and Customer Services	Planned	Complete	
18/018	Workforce Development	Corporate and Customer Services	Planned	Complete	
(*) Audits marked with an asterisk have been signed off by an Audit Lead because of a potential conflict of interest with the Service Manager, Audit and Technical					






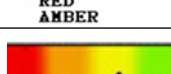

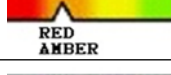


## Internal Audit Plan - 2018-19 - Status Update

Audit Ref	Audit Title	Department	Planned / Unplanned	Status	Assurance / Due
18/019	Access and School Places	Education	Planned	Complete	 GREEN
18/020	Education Improvement Grant	Education	Planned	Complete	 GREEN AMBER
18/021	Pupil Deprivation Grant	Education	Planned	Complete	 GREEN AMBER
18/022	Governance in Schools	Education	Planned	Cancelled	Not applicable
18/023	Income and Expenditure in Schools	Education	Planned	In progress	May 2019
18/024	School Funds	Education	Planned	Complete	 GREEN AMBER
18/025	Ysgol Plas Coch	Education	Planned	Complete	 GREEN AMBER
18/026	Ysgol Morgan Llwyd	Education	Planned	Not yet started	May 2019
18/027	Eyton Controlled School	Education	Planned	Complete	 GREEN AMBER
18/028	Acton Primary School	Education	Planned	Not yet started	May 2019
18/029	Ysgol Yr Hafod	Education	Planned	Complete	 GREEN AMBER
18/030	Bwlchgwyn School	Education	Planned	Not yet started	May 2019
18/031	Welsh Government – Post 16 Grant	Education	Planned	In progress	May 2019
18/032	Building Control	Environment & Planning	Planned	Complete	 GREEN AMBER
18/033	Cemetery and Crematorium	Environment & Planning	Planned	Complete	 GREEN AMBER
18/034	Houses of Multiple Occupation (HMOs)	Environment & Planning	Planned	Not yet started	May 2019
18/035	Licensing	Environment & Planning	Planned	Complete	 GREEN AMBER
18/036	Bank Reconciliation (includes a follow up audit)	Finance	Planned	Complete	 GREEN AMBER
18/037	Cash Income	Finance	Planned	Complete	 GREEN AMBER
(*) Audits marked with an asterisk have been signed off by an Audit Lead because of a potential conflict of interest with the Service Manager, Audit and Technical					
18/038	Commissioning,	Finance	Planned	In progress	May 2019

## Internal Audit Plan - 2018-19 - Status Update

Audit Ref	Audit Title	Department	Planned / Unplanned	Status	Assurance / Due
	Procurement & Contract Management (*)				
18/039	Council Tax	Finance	Planned	Complete	
18/040	Creditors – P2P (includes a follow up audit *)	Finance	Planned	Not yet started	May 2019
18/041	Debt Recovery	Finance	Planned	Complete	
18/042	Direct Payments	Finance	Planned	Complete	
18/043	Housing Benefit	Finance	Planned	In progress	May 2019
18/044	Income Maximisation Unit - Appointeeships	Finance	Planned	In progress	May 2019
18/045	Insurance (*)	Finance	Planned	Not yet started	May 2019
18/046	Non-Domestic Rates	Finance	Planned	Complete	
18/047	Petty Cash Imprest Accounts	Finance	Planned	Complete	
18/048	Public Service Board	Finance	Planned	Complete	
18/049	Purchase Cards (*)	Finance	Planned	Complete	
18/050	Treasury Management	Finance	Planned	Complete	
18/051	Facilities Management (*)	Housing & Economy	Planned	Complete	
18/052	Supporting People	Housing & Economy	Planned	In progress	May 2019
18/053	Housing Rents	Housing & Economy	Planned	Not yet started	May 2019
18/054	Housing Voids (*)	Housing & Economy	Planned	Complete	
18/055	Museum Collections (*)	Housing & Economy	Planned	Complete	
18/056	School Catering	Housing & Economy	Planned	Not yet started	May 2019
18/057	Tenancy Management	Housing & Economy	Planned	In progress	May 2019
(*) Audits marked with an asterisk have been signed off by an Audit Lead because of a potential conflict of interest with the Service Manager, Audit and Technical					
18/058	Tourism	Housing &	Planned	Not yet	May 2019

## Internal Audit Plan - 2018-19 - Status Update

Audit Ref	Audit Title	Department	Planned / Unplanned	Status	Assurance / Due
18/059	Tŷ Pawb	Economy Housing & Economy	Planned	started Not yet started	May 2019
18/060	Reshaping Services	SLT	Planned	Cancelled	Does not apply
18/061	National Fraud Initiative	Finance	Planned	In progress	May 2019
18/062	Counter Fraud work	Finance	Planned	In progress	May 2019
18/301	Special Educational Needs	Education	Unplanned	Complete	
18/302	Environmental Improvement Schemes	Housing and Economy	Unplanned	Complete	
18/303	Welsh Language – Compliance	Corporate & Customer Services	Unplanned	In progress	May 2019
18/701	Information Management – Leavers – 1 <sup>st</sup> Follow up	Corporate & Customer Services	Planned	Complete	
18/702	Highways Maintenance – 2 <sup>nd</sup> Follow up	Environment & Planning	Planned	Complete	
18/703	Former Tenant Arrears – 1 <sup>st</sup> Follow up	Finance	Planned	Complete	
18/704	Health & Safety: Environment 1 <sup>st</sup> Follow up	Environment & Planning	Planned	Complete	
18/705	Occupational Road Risk Policy – 1 <sup>st</sup> Follow up (*)	Finance	Planned	Complete	
18/706	North Wales Adoption Service – 1 <sup>st</sup> Follow up	Children's Social Care	Planned	Complete	
18/707	School Funds – 1 <sup>st</sup> Follow up	Finance	Planned	Complete	
18/708	Governance in Schools – 1 <sup>st</sup> Follow up	Finance	Planned	Complete	
18/709	Former Tenant Arrears – 2 <sup>nd</sup> Follow up	Finance	Unplanned	Not yet started	May 2019
18/901	Investigation	N/A	Unplanned	Complete	Does Not Apply

(\*) Audits marked with an asterisk have been signed off by an Audit Lead because of a potential conflict of interest with the Service Manager, Audit and Technical

Rows with no shading are audits which have been completed

Rows shaded in grey are audits which have not been started

Rows shaded in yellow are audits which are in progress

Rows shaded in orange are deferred or cancelled

## Status of Follow-up Audits

### Status of 2<sup>nd</sup> Follow-up Audits

No.	Assignment	Issued	High Rec'ns	Report to	Previous Report December 2018	Current Status February 2019	Next Report
17/048 18/703 18/709	<b>Housing Rents - Former Tenant Arrears –</b> 1 <sup>st</sup> Follow up 2 <sup>nd</sup> Follow up	<b>April 2018</b>  Sept 2018 To be confirmed	2	HF	Some progress has been made to implement the high priority recommendations. The underlying weaknesses in the system transferred from Housing were more complex and more serious than was realised.	2 <sup>nd</sup> Follow up not yet started	May 2019

### Status of 1<sup>st</sup> Follow-up Audits

No.	Assignment	Issued	High Rec'ns	Report to	Previous Report December 2018	Current Status February 2019	Next Report
17/007 18/706	<b>North Wales Adoption Service</b> 1 <sup>st</sup> Follow up	<b>Dec 2017</b>  Jan 2019	1	HCSC	Not yet started	The high priority recommendation has been implemented.	N/A
17/030 18/705 19/701	<b>Occupational Road Risk Policy</b> (* 1 <sup>st</sup> Follow up 2 <sup>nd</sup> Follow up	<b>Sept 2017</b>  Jan 2019 To be confirmed	2 1	HF	In agreement with the HF this follow-up audit has been deferred until October 2018 to allow time for the required changes to be in.	A survey in the 1 <sup>st</sup> Follow up audited indicated that compliance with the policy across the Council was poor and that managers needed to do more to improve compliance.	September 2019

### 1<sup>st</sup> Follow-up Audits still to be arranged

18/007	<b>Out of County Placements</b>	<b>Nov 2018</b>	2	HCSC	N/A	Included in next year's draft Internal Audit Plan as 2019/703	September 2019
18/051	<b>Facilities Management</b>	<b>Nov 2018</b>	1	HHE	N/A	Included in next year's draft Internal Audit Plan as 2019/702	September 2019