




The role of **Internal Audit** is to provide independent **assurance** that an organisation's risk management, governance and **internal** control processes are operating effectively. An assurance opinion (key) is attached to Internal Audit reports and recommendations are made based on the traffic light system (Red, Amber, Green).

***ASSURANCE KEY (Column 2 of table):**

Effective - Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Some Improvement Needed - A few specific control weaknesses were noted; generally, however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Major Improvement Needed - Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory - Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

~ RECOMMEND	
High 	Urgent action
Medium 	Action required to
Low 	Desirable action

Internal Audit Recommendations Status Key (Column 6 of table): # Reporting on the status of whether internal audit recommendations have been implemented or remain outstanding is based on confirmation from Group Heads/ Managers i.e., Internal Audit have not verified this. MAT & Members should note the comments recorded under the Progress column when considering the direction of travel.

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1. Commercial Assets and Investments	Effective	Group Head Regeneration & Growth	There are no recommendations arising from audit work undertaken.	There are no recommendations arising from audit work undertaken.	Closed

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June 2021 (Final)					
2. Property Development September 2021 (Final)	Some Improvement Needed	Group Head Regeneration & Growth	1. The significant risk and issues associated with the self-imposed Moratorium continue to be reported to Members and monitored.	2. The wider organisational implications arising from the delay in completion of the Harper House project should be reported and reviewed by the relevant Committee to ensure appropriate transparency. This approach should also be followed for other development schemes where delays are encountered. 3. There needs to be greater coordination across the Council when analysing and reporting on risks and wider implications of project delays relating to property development schemes. This will ensure that all relevant costs and impact are captured as part of reporting with the	Open 1. Completed and Ongoing, with reference on the Corporate Risk Register. 2. Target for implementation January 2022. A report on lessons learnt on Harper House will go to the development sub-committee (including impact of project delays). The matter will also be reflected in the development update slides for all schemes. 3. Target for implementation October 2021. There will be closer liaison between assets and housing to ensure that all the impacts of delays are captured. In addition, considerable amount of work has been undertaken with

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				possibility of the Housing Team specifically reporting to the Development Investment Group on accommodation costs incurred as a result of development scheme delays such as Bed and Breakfast paid out per week.	the aim of attaining greater transparency over finance costs so that these matters will be reported on and discussed at DIG as required.
3.Treasury	Some	Chief	All recommendations for		Open

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Management May 2021 (Final)	Improvement Needed	Accountant	<p>Treasury Management were previously reported in the annual audit report of July 2021. The following recommendation is being followed up to confirm implementation.</p> <p>1. In view of the ongoing and increased Treasury Management activity, it seems prudent that the Chief Accountant (or other independent officer) carry out periodical management spot checks to incorporate high value transactions. (This is a re-recommendation from 2018/19 & 2019/20).</p>		<p>1. Agreed to implement. Target – end of June 2021. Please confirm status.</p>
4.Creditors June 2021 (Final)	Some Improvement Needed	Chief Accountant & Creditors Manager	<p>All recommendations for Creditors were previously reported in the annual audit report of July 2021. The following recommendations are being followed up to confirm implementation.</p> <p>1. The number of credit card holders should be reviewed</p>		<p>Open</p> <p>1. Completed and further review scheduled August 2021.</p>

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			<p>based upon their usage. In particular, a review of the credit card holder that has not used their credit card since inception should be revoked.</p> <p>2.The authorisation process of credit card transactions should be reviewed and strengthened whilst aligning with the need for operational flexibility. Line managers should either authorise and / or spot check credit card transactions for reasonableness incurred by their staff. This area should be reviewed in tandem with any existing checks undertaken by the Finance Team.</p> <p>3.The Section 151 Officer – CFO / Deputy Chief Executive should consider reviewing the £20k temporary authorisation limit of the Mayoral and Civic Events Officer’s credit card.</p>		<p>2.Agreed and in progress. Target 31 July 2021.</p> <p>3. Completed with further review of limits operating scheduled for August 2021.</p> <p>4. Agreed for full</p>

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			4.The Creditors Control Account should be reconciled to the General Ledger on a monthly or quarterly basis. Evidence should be readily available to show that reconciliations have been undertaken and should also be subject to a periodic management review to ensure that the reconciliations are completed in a timely manner.		implementation by 31 July 2021.
5. Covid related workstream - Business Support Grants November 2021	Some Improvement Needed	Chief Finance Officer and Deputy Group Head Customer Relations		1.Going forward for future grants, an exception report should be produced to ensure all potential duplicates are identified and validated in advance of the	Closed – no further action proposed. 1.The Service Manager considers the controls now in

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(Final)				<p>actual grant payments being generated. Adequate authorisation controls should also be consistently in place particularly as this was reported as a contributing factor for the numerous duplicate payments being generated in the first instance.</p> <p>2.Regular reconciliation processes will provide an opportunity to review whether the spreadsheet showing duplicate payments refunded by businesses aligns with what has been received and posted on the Council's financial system (Integra).</p> <p>3.A template supplied by BEIS provided the mechanism whereby Local Authorities can refer their uncollectable debt either through error, non-compliance or fraud.</p>	<p>place to be sufficient to minimise any loss of public funds. All apart from one Duplicate payment was either returned to the Council or offset from future grant payments. A single spreadsheet contains all the grant payments, and no further payments are allowed to be processed where the FS unique number has been used previously – unless expressly granted by the Deputy Group Head of Customer Relations only.</p> <p>2.Not agreed. Because of offsetting and the fact that returned money could be actioned in more than one way this reconciliation will be very difficult. A spreadsheet is retained of the actions regarding all duplicated payments.</p> <p>3.Fraud cases and other future anomalies discovered</p>

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				4.Plans by Customer Services to produce a post-event assurance plan and complete a financial reconciliation once all grant payments have been issued are acknowledged.	would always be reported to BEIS / Communities where recovery has not proved successful or successful but where underlying fraud is suspected. 4.This is an acknowledgement by Internal Audit and not a recommendation.
6.Debtors October 2021 (Final)	Some Improvement Needed	Customer Services and Revenues Manager		1.The Chief Finance Officer should review and update the paragraph of the Council’s Financial Regulations Part 4 Section (d) – (Write Off Section D20) to ensure	Open All audit recommendations have been agreed for implementation, with some actioned. It is too early to follow up full implementation.

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				<p>that the write off limits and delegated authority is brought in line with the current Write Off Policy (part of the Corporate Debt Policy)</p> <p>2. All Write Offs should be performed in a timely manner within the financial year and in accordance with the Corporate Write Off Policy.</p> <p>3. The Corporate Debt Group should seek management assurance that Write Off activity for sundry debts is taking place on a regular basis. This action should be included as a standing item on the Corporate Debt Group (CDG) agenda and a requirement for a management information report to be shared with the Corporate Debt Group to evidence write off</p>	<ol style="list-style-type: none"> 1. Agreed for implementation, target March 2022, as it will coincide with the next update of the Council's Constitution. 2. Implemented. Quarterly review and submission of write offs to Corporate Policy and Resources Committee built into Forward Plan. 3. Agreed and included as standing item on the agenda of CDG. Full implementation of actions in the recommendation by September 2022.

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				<p>monitoring is underway.</p> <p>4.A Sales Ledger Write Off Proforma for all debts due to be written off should be completed and approved prior to any Write Off taking place. The completed proforma will highlight the action taken in pursuing the debt and confirm whether all feasible options have been explored.</p> <p>5.The Customer Services and Revenues Manager should produce a useful management report of all outstanding debts and present it to the Corporate Debt Group.</p> <p>This practical managerial tool to be used for:</p> <ul style="list-style-type: none"> Enhancing the quality of management 	<p>4. Agreed for implementation, target 30/09/22.</p> <p>5. Agreed for implementation, target 30/09/22.</p> <p>6. Agreed and implemented.</p> <p>7. Agreed and implemented.</p> <p>8. Agreed for implementation, target 30/11/21.</p> <p>9. Agreed for</p>

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				<p>information relating to the extent of aged debt, thereby providing greater oversight of debt monitoring and analysis purposes</p> <ul style="list-style-type: none"> • Informing the Corporate Debt Group on aged debt, thereby promoting visibility of collection rates and arrears outstanding • Establishing the cost effectiveness of chasing longstanding debts which the Authority is unlikely to recover <p>6.Services across the Authority should ensure a regular review of the age and status of debts to ensure that the appropriate recovery action or write off action is promptly initiated</p>	<p>implementation, target 30/11/21.</p> <p>10. Agreed for implementation, target 30/11/21.</p> <p>11. Agreed and implemented.</p>

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				<p>in accordance with the agreed Corporate Debt Policy and the expected timeframes set by Customer Services.</p> <p>7.Where Services fail to respond to Customer Services regarding outstanding debts within a four-week timeframe, Customer Services should take ownership and exercise their professional judgement in pursuing relevant recovery action. This ensures consistency with the Corporate Debt Policy.</p> <p>8.Regular Unmatched Credit reports should be produced and reviewed in a timely manner.</p> <p>9.The Customer Services and Revenues Manager</p>	

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				<p>should undertake a regular review of unallocated credits to ensure that the Debtor is either promptly refunded or query with the Service whether further invoices are required to offset the credits.</p> <p>10.The Customer Services and Revenues Manager should ensure compliance with HMRC requirements in relation to payments, in particular the VAT element.</p> <p>11.The long-standing entries held in the Sales Ledger Suspense Account should be reviewed to ensure appropriate action has been taken to match outstanding items. Where there is little likelihood that items will be allocated, these should be written back.</p>	

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7. Community infrastructure Levy November 2021 (Final report)	Some Improvement Needed	Group Head Corporate Governance / Deputy Group Head Customer Services	-	The Group Head of Corporate Governance and the Deputy Group Head of Customer Services should discuss and review the option of transferring the CIL income recovery process (at an appropriate point of the recovery stage) from the Customer Services Team to the Legal Team. Any proposed decision based on benefits envisaged for the authority should also be raised with the Chief Finance Officer for approval.	Open Discussions are to be held between relevant Group Heads to agree a way forward.
8. Climate Change July 2021 (Final)	Some Improvement Needed	Group Head Commissioning and Transformation (Corporate lead)		1.As part of drafting the new Climate Change strategy / action plan, expected items highlighted by audit should be incorporated as far as possible.	Open 1.Agreed for implementation supported by new resource, target March 2022. 2.Agreed for implementation, target

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				<p>2.Template project documentation (for example business cases) to be reviewed and updated to ensure that Climate Change risks/implications are considered as part of decision making.</p> <p>3.Governance arrangements should be incorporated into the new Climate Change Strategy / Action Plan to ensure that roles and responsibilities are clearly defined.</p> <p>4.Training to be arranged for Officers and Members to enhance understanding of managing Climate Change and the responsibilities of individuals across the</p>	<p>September 2021.</p> <p>3.Agreed for implementation supported by new resource, target November 2022.</p> <p>4.Agreed for implementation, target November 2022.</p>

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				<p>organisation to address climate related risks. This will assist effective scrutiny and decision making to ensure appropriate actions are taken to maximise carbon reduction.</p> <p>6. Periodic monitoring and reporting arrangements to the relevant governing body should be incorporated into the new Climate Change Strategy / Action Plan to ensure transparency and enable appropriate scrutiny of actions taken.</p>	<p>5. Agreed for implementation supported by new resource, target December 2021.</p>
<p>9. Workplace Culture and Ethics</p> <p>September 2021 (Final)</p>	<p>Some Improvement Needed</p>	<p>Corporate Management Team</p>	<p>-</p>	<p>1. Prior to formal adoption of a set of associated behaviours, consideration should be given to obtaining employee feedback to ensure that staff understand the values and are aligned</p>	<p>Open</p> <p>1. This recommendation relies on the corporate plan being implemented first. Work is currently in progress around the revised CARES priorities and the proposed</p>

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				<p>with the proposed behaviours.</p> <p>2.The Council should establish an action plan to outline its overall approach, timeframes, and desired outcomes for embedding values and behaviours into the organisation’s working culture. This should include consideration of the extent to which values and behaviours should be incorporated into key policies and practices, including the areas as outlined in the detailed finding.</p>	<p>PROVIDE values. These were introduced to staff at the staff meeting on 18 August 2021. From those values a set of behaviours can be derived, and it is currently proposed that staff will be consulted on those through winter 2021, subject to agreement on the corporate plan.</p> <p>2.The parameters are accepted but COVID-19 and changes to the systems of governance and political administration have led to an immediate focus on the life and wellbeing of staff, Councillors and residents. Target for action plan October 2021. Target for formal adoption of the corporate plan from the end of the year further to approval by full Council in December 2021 .</p>

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					Target to work with staff to build on behaviours over the following 6 months.
10.ICT Audit (Health check and general IT Controls) September 2021 (Final)	Some Improvement Needed	Group Head Commissioning and Transformation	-	<p>1.ICT to develop and maintain updated IT Strategy and Service Plan documents for 2021/22.</p> <p>2.ICT management to document key ICT risks and mitigating controls as part of a risk register. Managers are encouraged to undertake this as part of the service planning process.</p> <p>3.ICT management to review and update the Patch Management Policy to reflect any recent changes to processes and procedures.</p> <p>4.ICT management to introduce a documented regular review of firewall rulesets and ensure this is</p>	<p>Open</p> <p>1. Agreed for implementation, target June 2022. In the interim ICT will produce a service plan (target date 31/10/2021).</p> <p>2. Agreed for implementation, target 31/12/21.</p> <p>3.Agreed for implementation, target 31/10/21.</p> <p>4.Agreed for implementation, target November 21 and recurring annual basis.</p> <p>5.Agreed for implementation, target 31/10/21.</p>

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				<p>performed on an at least annual basis.</p> <p>5.ICT management to review and update the Network Password Policy document to reflect current password requirements and controls.</p> <p>6.ICT management to review options for renaming/ disabling the Active Directory 'Administrator' account.</p> <p>7.ICT management should ensure the 'Information Back Ups Policy' and 'Appendix' documents are updated to reflect current backup requirements and controls. These should include documentation of processes and requirements around the backup of key services, roles and responsibilities and required</p>	<p>6.Agreed to disable the account by 31/10/21.</p> <p>7.Agreed for implementation, target 31/10/21.</p> <p>8.Action completed. A Disaster Recovery test was undertaken in September and a full report of the outcomes followed.</p>

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				<p>backup schedules.</p> <p>8. Disaster recovery arrangements should be tested following completion of the updated DR plan, and this should be completed on an annual basis. Test results should be documented as part of a formal test report which details test objectives, outcomes, and lessons learned. This can then be used in updating and improving the DR plan and supporting documents.</p>	
<p>11. ICT Audit (Network Infrastructure)</p> <p>September 2021 (Draft)</p> <p>Final report to be issued on receiving completed management</p>	<p>Some Improvement Needed</p>	<p>Group Head Commissioning and Transformation</p>	<p>-</p>	<p>1. ICT management to review and update Information Security framework policies and procedures.</p> <p>2. ICT management to document infrastructure device and firmware patching requirements and controls as part of the</p>	<p>Open Management responses will be provided.</p>

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responses				Patching Policy. 3. ICT management to update the Change Control Policy to include the criteria to be used when assigning Impact and Risk ratings. 4. ICT management to implement dedicated administrator accounts in addition to standard user accounts for IT administrators. 5. ICT management to introduce a documented annual IT training needs assessment process. 6. ICT management to ensure all required data is migrated from Sharepoint 2010 prior to its decommissioning.	
12. Finalisation of 2020/2021 Audits	Various	Various	Some recommendations relating to the 2020/21 Audit	-	The status of audit recommendations relating to

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Completed			workplan are referred to above whilst other recommendations have been previously reported to the Audit Committee in July 2021.		the 2020/21 Audit workplan have been previously reported to the Audit Committee in July 2021 whilst further updates are provided above.

WORK IN PROGRESS

Audit assignments in progress are set out below. Any recommendations or key findings arising from this work will be reported to a future Audit Committee:

- Payroll and Human Resources incorporating recruitment processes and review of HR policies - the draft findings and recommendations are being discussed.
- Pandemic recovery Workstream - Council Revenue Streams (excludes commercial asset income).
- Review of Spelthorne Leisure Centre Accounts for April to July 2021 including identification, collation and review of key source data and supporting documentation (Unplanned assurance work to support the authority).

Planning is underway for the following audit assignments scheduled for quarter 3:

- Creditors
- Main Accounting Systems (Financial Ledger)
- Council Tax
- New Committee system

ALL OTHER WORKSTREAMS AND TASKS INCLUDING CORPORATE ROLES

<p><u>Statutory requirements & Reporting</u></p> <p>Audit Committee</p>	<ul style="list-style-type: none"> ❖ Reporting to Audit Committee three times a year (approx. 12 reports per year) includes Internal Audit activity, risk management reporting and requirements for Public Sector Internal Audit Standards (PSIAS) ❖ Meetings with the Audit Committee Chair, Vice -Chair, Chief Finance Officer and Group Head Corporate Governance ❖ Following up and responding to actions/ questions raised by Audit Committee members ❖ Appointment of Independent Member of Audit Committee – ongoing ❖ Input to Audit Committee Member Training provided by external trainer in July 2021 ❖ Annual Audit Opinion & input to Annual Governance Statement for 2020/21 ❖ Quarterly liaison meetings with the s.151 Officer on audit matters as part of ‘dotted reporting line’ ❖ Audit Plan monitoring ❖ Audit Planning including timings, allocations, scoping and prioritisation review ❖ Preparation of audit briefs, terms of reference and work programmes ❖ Supervision and guidance including quality assurance review process for every audit review undertaken ❖ Exit Meetings with managers and finalising audit reports ❖ Responding to Senior Management requests to defer planned audit assignments ❖ Escalation where necessary to enable finalisation of work
<p><u>Corporate Risk management</u></p>	<ul style="list-style-type: none"> • Coordination of the Council’s Corporate Risk Register and regular reporting to Audit Committee took place. The register focuses on significant strategic risks impacting effective delivery of corporate priorities. It also aligns to methodology set out in the fully refreshed Corporate Risk Management Policy. • As part of ongoing development work, a summarised policy guide has been prepared to assist colleagues in managing risk. The Group Head of Corporate Governance and Internal Audit Manager delivered training to officers in September to raise awareness of corporate approaches and relevant training material was prepared. • Developing a Risk Appetite Framework (RAF) for Spelthorne is a work in progress and represents an important step in the Council’s risk maturity. Essentially it will guide how much risk the Council is willing to seek and accept to assist and enable consistent, transparent, and informed risk-based decisions in delivering corporate priorities and objectives. We continue to work with Elizabeth Humphrey and have communicated the rationale and benefits of introducing a RAF to the corporate management team, Group Heads, and senior managers. Further detail is provided in the corporate risk management cover report also being reported to the November Audit Committee.
<p><u>Corporate Counter Fraud</u></p>	<ul style="list-style-type: none"> • Refreshing the Counter Fraud, Bribery and Corruption Strategy • Rolling out Counter Fraud, Bribery and Corruption online training for officers and seeking management team endorsement to make this mandatory • Input to training material aimed at teams administering high risk public fraud activities. Reigate Counter fraud team delivered these sessions.

	<ul style="list-style-type: none"> • Collate and monitor Spelthorne’s quarterly fraud returns for submission to Surrey County Council. Savings (fraud losses prevented or stopped) are continuing to be achieved from the counter fraud work and Spelthorne’s cumulative fraud returns from the start of the Surrey Counter Fraud Partnership in January 2015 up to June 2021 exceed £2.71m (represent financial savings to the public purse based on Cabinet Office estimated figures) of which quantifiable cashable savings for Spelthorne equate to £555k. An analysis of the levels of fraud returns achieved across six high-risk public fraud categories and over recent years has been undertaken and the information is presented in the cover report. • Several meetings have taken place with Housing colleagues, Reigate Counter fraud team and registered providers to encourage greater focus on social housing fraud and to specifically target this area through exploration of a data matching initiative. Input to paper presented by Housing to the Strategic Housing Group. Reigate are also investigating referrals for Council Tax support, benefit investigations and more recently Business Rates including Business Support Grants. Pro-active fraud initiatives relating to Business Rates (such as the Destin Solutions hub for small business rate relief) are accessible as well as a County wide Single Person Discount (Council Tax) exercise (funded by County) in the fight against fraud. • Internal Audit, Finance, Communications, and other teams circulate details of frauds and scams identified nationally or locally to make staff aware of risks and asses their impact as necessary. • All audit reviews and advisory work consider fraud risks as necessary. However, it remains the responsibility of Service managers as the first line of defence in the overall assurance framework to ensure they have adequate systems of control in place to minimise risks of fraudulent activity and robust detection mechanisms in operation.
<p><u>Audit Contractor Resource Management</u></p>	<p>Liaison with the service provider TIIA has provided access to both generalist and specialist skills such as ICT auditing. Where Auditors have conducted similar reviews at other local authorities or other organisations any best practice can be shared.</p>
<p><u>Audit Support</u></p> <p>Audit advice to management & Liaison (responsive and pro-active work)</p>	<ul style="list-style-type: none"> ❖ COVID-19 Pandemic - Monitoring the Council’s ongoing response and recovery from the pandemic, identification and assessment of emerging and evolving risks and periodical reporting to Audit Committee. Highlighting risk mitigation actions underway as well as those areas that are impacted heavily by externalities. ❖ Attendance at working groups to offer advice where appropriate on risk and control implications, (Corporate Risk Management Group, Corporate Debt Group, ICT SIG). ❖ Confidential advice to some service areas ❖ Various MAT and Committee reports – governance, risk, and control issues ❖ Planned Advisory areas including Housing/Building Control/Environmental Health/Neighbourhood Services ❖ Service requests ❖ Knowle Green Estates (KGE) – initial steer and advice to the officer lead in preparation of a risk assessment ❖ New and emerging processes in response to supporting communities from the impacts of the pandemic

	<ul style="list-style-type: none"> ❖ Assurance Statement for Annual Governance Statement ❖ Test and Trace payments- review of supporting documentation to support grant sign off ❖ Compliance and Enforcement surge funding – review of supporting documentation to support grant sign off ❖ Input to authority’s feedback to BEIS regarding Business Support Grants ❖ Procurement and supplier risks ❖ Gifts and Hospitality ❖ Housing - Electronic signatures ❖ Finance and Customer Services - Duplicate Payments ❖ Finance and Parking Services – arrangements for secure collection and banking of monies ❖ Finance and Independent Living –banking of monies ❖ Customer Services – counter fraud approach ❖ Exploring a forensic software system that uses data analytics to detect and prevent the occurrence of financial errors in an accounts payable (Creditors) function, including discussions with external representatives and internal stakeholders <p>There are various other examples of audit support – the above is not a complete list.</p>
<p><u>Miscellaneous</u></p>	<p>Various as summarised below:</p> <ul style="list-style-type: none"> ❖ Attendance at Corporate training sessions ❖ Continuous Professional Development and keeping abreast of audit technical developments/emerging best practice/Professional internal audit forums/participation in surveys led by professional auditing bodies such as CIPFA ❖ Service Planning ❖ Performance Management / 1-1’s ❖ Team management (staff support/ admin/GDPR Compliance Plans and Information Asset Registers/ Document retention policy/Health and Safety/ Budget monitoring and various budgetary processes such as growth bid/Legal Liaison on contractual agreements/ resumption planning/IT technical support/planning for migration to SharePoint) ❖ Team meetings ❖ Corporate staff meetings ❖ V-BEC Managers Briefings