

2022/23 Internal audit monitoring

Audit	Date of issue	Adequacy of system	Compliance	Essential actions	Important actions	Standard actions	Summary
2021/22 Assurance report							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Taxi licensing	22/12/22	Limited	Satisfactory	2	6	5	<p>System design:</p> <ul style="list-style-type: none"> • Legacy council split remains across the team, including variations to policies and procedures • Policies and procedures have omissions and have not been updated • New policy has been developed but not implemented • Absence of operational plan to align services <p>Compliance:</p> <ul style="list-style-type: none"> • Failure to retain evidence to support licence checks • Awareness of complaints / enforcement processes could be improved
2022/23 Assurance report							
Information governance	04/08/22	Satisfactory	Satisfactory	1	7	0	<p>System design:</p> <ul style="list-style-type: none"> • Appropriate procedural guidance to support administration of IG; overarching Records Management Strategy required • Roles and responsibilities defined • Mandatory awareness training <p>Compliance:</p> <ul style="list-style-type: none"> • Meaningful management reports not available from system • Lack of effectiveness of Information Management Board • Breaches are recorded, although records are incomplete

2022/23 Internal audit monitoring

Audit	Date of issue	Adequacy of system	Compliance	Essential actions	Important actions	Standard actions	Summary
							<ul style="list-style-type: none"> Register of service data in place, but is incomplete
Council tax	01/12/22	Satisfactory	Satisfactory	1	8	0	<p>System design:</p> <ul style="list-style-type: none"> Lack of overarching policy and procedures; legacy council procedures in place Legacy systems used <p>Compliance:</p> <ul style="list-style-type: none"> No formal reconciliations of schedules to property records No reviews of discounts and exemptions awarded Non-payers and missed payments not followed up promptly Indefinite suspension of accounts without supporting evidence Suspense account not cleared on timely basis Control account reconciliations not reviewed No evidence of access controls reviews
Business Rates (NNDR)	19/04/23	Satisfactory	Satisfactory	0	7	1	<p>System design:</p> <ul style="list-style-type: none"> Lack of overarching policy and procedures; legacy council procedures in place <p>Compliance:</p> <ul style="list-style-type: none"> Reconciliation process not formalised Reviews and reconciliations not documented Debt recovery delays
Schools: governance and finance procedures	18/08/22	Good	Satisfactory	-	-	-	<p>System design:</p> <ul style="list-style-type: none"> Governance measures in place for finance procedures and controls in schools <p>Compliance:</p> <ul style="list-style-type: none"> Issues found with individual schools including failure to audit private funds, out of date or missing policies and failure to publish required information
Home to school transport	26/08/22	Satisfactory	Limited	4	3	4	<p>System design:</p> <ul style="list-style-type: none"> Clear documentations and allocated roles and responsibilities No escalation / complaints process Limited cooperation between Home to School Transport and Taxi Licensing Service teams <p>Compliance:</p>

2022/23 Internal audit monitoring

Audit	Date of issue	Adequacy of system	Compliance	Essential actions	Important actions	Standard actions	Summary
							<ul style="list-style-type: none"> Provider annual audits not completed in timely manner Failure of operators to provide management information Failure to hold operator meetings Inconsistencies with spot checks and complaints forms
Northamptonshire Pension Fund	06/07/22	Substantial	Satisfactory	0	7	0	System design: <ul style="list-style-type: none"> Adequate controls in place to achieve key control objectives Compliance: <ul style="list-style-type: none"> Generally good levels of compliance with some non-compliance
Payroll transactional testing	14/10/22	Good	Good	0	1	3	System design: <ul style="list-style-type: none"> Mature set of procedures and controls in place Compliance: <ul style="list-style-type: none"> Experienced staff Low level inadequate completion of checks and reviews
Housing benefit and council tax reduction	26/08/22	Satisfactory	Satisfactory	1	3	0	System design: <ul style="list-style-type: none"> Procedures align with DWP requirements, however not aligned across WNC Absence of documented roles and responsibilities in relation to fraud detection and referrals Compliance: <ul style="list-style-type: none"> Delays processing overpayment write-offs Delays in delivering training to officers
Transformation from safe and legal to BAU	11/07/22	Satisfactory	Satisfactory	0	3	1	System design: <ul style="list-style-type: none"> Sound governance structure Absence of detailed progress review and reporting Compliance: <ul style="list-style-type: none"> Lack of detail at Joint Officer Board Low attendance at Transformation Board
Corporate procurement (adherence to contract procedure rules)	22/12/22	Good	Satisfactory	6	2	3	System design: <ul style="list-style-type: none"> Comprehensive procedures and practice guides in place Compliance: <ul style="list-style-type: none"> Process not followed consistently Documentation not retained

2022/23 Internal audit monitoring

Audit	Date of issue	Adequacy of system	Compliance	Essential actions	Important actions	Standard actions	Summary
Finance management – MTFP	05/07/22	Substantial	Substantial	0	0	1	System design: <ul style="list-style-type: none"> • Robust process in place Compliance: <ul style="list-style-type: none"> • Appropriate framework and timetables to ensure engagement with budget setting
Emergency planning	07/10/22	Good	Good	0	2	0	System design: <ul style="list-style-type: none"> • Identified core activities and how will be managed following disaggregation • Resources identified and implemented • Emergency plans communicated Compliance: <ul style="list-style-type: none"> • Temporary measures in place • Action plan and service plan in place
Contract management – parking	24/10/22	Satisfactory	Limited	0	4	0	System design: <ul style="list-style-type: none"> • Overall clarity of roles, responsibilities, and contractual obligations within contract. Responsibilities specified and monitoring channels in place • QKPIs and penalties developed Compliance: <ul style="list-style-type: none"> • Strong approach to managing and monitoring budgets • NSL have not met contractual obligations; meetings and performance reports have ceased • Dispute over understatement of utilisation figures
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

2022/23 Internal audit monitoring

Audit	Date of issue	Adequacy of system	Compliance	Essential actions	Important actions	Standard actions	Summary
							<div style="background-color: black; width: 100%; height: 100%;"></div>
Leisure services – establishment management	06/09/22	Satisfactory	Satisfactory	0	2	0	<p>System design:</p> <ul style="list-style-type: none"> • Adequate performance monitoring arrangements • Lack of unified approach to performance monitoring across contracts • Outdated performance arrangements <p>Compliance:</p> <ul style="list-style-type: none"> • Council works closely with contractors with performance issues addressed • Variance in monitoring arrangements and management of contractors in advance of contract renewals and retendering
Adults – independent care payments	31/01/23	Good	Satisfactory	1	3	0	<p>System design:</p> <ul style="list-style-type: none"> • Procedural guidance in place • Care costs are approved and paid in line with agreed procedures • System information confirms assessments undertaken • System for managing changes to care packages from service providers <p>Compliance:</p> <ul style="list-style-type: none"> • No periodical reconciliations between 3 IT systems • Delays in processing financial assessments • Evidence of independent checks not retained
Safeguarding vulnerable adults	17/04/23	Satisfactory	Satisfactory	1	6	1	<p>System design:</p> <ul style="list-style-type: none"> • Policies and procedures are being updated • Potential for delays in development and introduction of Quality Assurance Framework • Job descriptions and team structure of Safeguarding Vulnerable Adults Team need updating <p>Compliance:</p> <ul style="list-style-type: none"> • Overall good levels of compliance with expected control procedures

2022/23 Internal audit monitoring

Audit	Date of issue	Adequacy of system	Compliance	Essential actions	Important actions	Standard actions	Summary
							<ul style="list-style-type: none"> Issues relating to performance indicators, staff training records and recommendation tracking
Highways – s38 road adoptions	07/07/23	Satisfactory	Satisfactory	1	5	0	<p>System design:</p> <ul style="list-style-type: none"> Processing procedures largely reflective of Section 38 1980 Highways Act Improvements can be made in updating guidance and procedural checklist Introduction of procedures for monitoring outstanding applications required <p>Compliance:</p> <ul style="list-style-type: none"> Inherited road adoption applications from NCC remain outstanding Improvement in compliance with expected control procedures required
Section 106 income collection & monitoring	Feb 23	Interim report		-	-	-	<p>Interim position report provided to service. Follow up in 2023-24</p> <p>Issues identified:</p> <ul style="list-style-type: none"> No harmonised system for administration of agreements Different practices and systems to capture agreements Different policies and procedures in place Absence of a robust reconciliation process No consistent reporting process
Community infrastructure levy	Feb 23	Interim report		-	-	-	<p>Interim position report provided to service. Follow up in 2023-24</p> <p>Issues identified:</p> <ul style="list-style-type: none"> Robust CIL income reconciliation process not in place across the board Effective independent review process not in place Non-compliance with Financial procedure Rules Combined Infrastructure Funding Statement not published
Corporate health & safety		Limited	Limited				
Treasury management 21/22 follow up				-	-	-	Review complete. Actions ongoing so further follow up required

2022/23 Internal audit monitoring

Audit	Date of issue	Adequacy of system	Compliance	Essential actions	Important actions	Standard actions	Summary
Performance management		Good	Satisfactory				
Payroll follow up – control accounts							
ERP Gold IT user access controls							
Lease car arrangements							
Corporate complaints management							
Adults – commissioning framework							
Payroll							
Retrospective orders							
WNC partner audit							
Pension fund administration							
Shared service audits – Cambridgeshire County Council							
Accounts payable: combined shared service	17/05/23	Good	Good				
Debt recovery: WNC	Draft report	Good	Moderate				
Income processing: combined shared service	16/05/23	Good	Moderate				
Grant certification							
LA Covid 19 Test and trace Contain Outbreak Management Fund 2021-22							Certified
LA Test and trace Support payment scheme fund 2020-21 and 2021-22							Certified. Management advisory actions raised
Local transport capital block funding							Certified. Management advisory actions raised

2022/23 Internal audit monitoring

Audit	Date of issue	Adequacy of system	Compliance	Essential actions	Important actions	Standard actions	Summary
Disabled facilities grant 2021-22							Certified. Management advisory actions raised
Bus recovery grant 2021-22							Reviewed, certification not required
Green home grant local authority delivery Phase 2							Certified
Adult weight management services 2021-22							Certified
LA bus subsidy (revenue) grant 2021-22							In progress