



**Report to**

Audit and Procurement Committee

27<sup>th</sup> June 2022

**Name of Cabinet Member:**

Cabinet Member for Policy and Leadership – Councillor G Duggins

**Director approving submission of the report:**

Chief Operating Officer (Section 151 Officer)

**Ward(s) affected:**

City Wide

**Title:**

Internal Audit Annual Report 2021-22

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**Is this a key decision?**

No

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**Executive summary:**

This report to the Audit and Procurement Committee has two purposes:

- To summarise the Council's Internal Audit activity for the period April 2021 to March 2022 against the agreed Audit Plan for 2021-22 and the Public Sector Internal Audit Standards.
- To provide the Audit and Procurement Committee with the Chief Internal Auditor's opinion on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control and governance arrangements for the financial year 2021-22 (as documented in section 2.3 of this report).

**Recommendations:**

Audit and Procurement Committee is recommended to note and consider:

1. The performance of Internal Audit against the Audit Plan for 2021-22.
2. The results of the Quality Assurance and Improvement Programme and the Chief Internal Auditor's statement on conformance with the Public Sector Internal Audit Standards.
3. The summary findings of key audit reviews (attached at appendix two) that have not already been reported to Audit and Procurement Committee during municipal year 2021-22 and which are relevant to the opinion on the overall adequacy and effectiveness of Coventry City Council's internal control environment.

4. The opinion of the Chief Internal Auditor on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control and governance arrangements.

**List of Appendices included:**

Appendix One - Audits completed in 2021-22

Appendix Two - Summary findings from key audit reports

**Background papers:**

None

**Other useful documents:**

Internal Audit Plan 2021-22 – Quarter Three Progress Report

<https://edemocracy.coventry.gov.uk/ieListDocuments.aspx?CId=553&MId=12576&Ver=4>

**Has it or will it be considered by scrutiny?**

No other scrutiny consideration other than the Audit and Procurement Committee.

**Has it, or will it be considered by any other council committee, advisory panel or other body?**

No

**Will this report go to Council?**

No

**Report title:**

Internal Audit Annual Report 2021-22

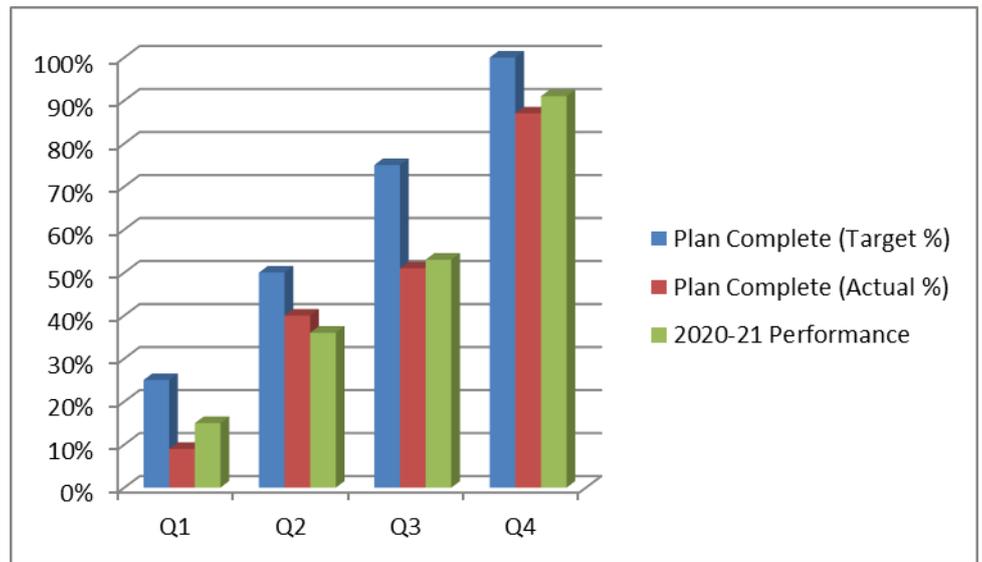
**1. Context (or background)**

- 1.1 The Audit and Procurement Committee approved the Council's Internal Audit Plan for 2021-22 at its meeting on the 28<sup>th</sup> June 2021. During the last financial year, the Committee received progress reports summarising completed audit activity in November 2021 and March 2022.
- 1.2 This report details the performance of the Internal Audit Service against the Plan for 2021-22, which is presented in order for the Audit and Procurement Committee to discharge its responsibility, as reflected in its term of reference - *“To consider the Head of Internal Audit's Annual Report and Opinion, and a summary of internal audit activities (actual and proposed) and the level of assurance given within the Annual Governance Statement incorporated in the Annual Accounts”*.
- 1.3 The report is split into the following sections:
- Assessment of the performance of the Internal Audit Service against its key targets.
  - The results of the Quality Assurance and Improvement Programme and the Chief Internal Auditor's statement on conformance with the Public Sector Internal Audit Standards.
  - A summary of the audit activity in 2021-22 and highlighting issues that have not been reported to the Audit and Procurement Committee previously and are relevant to the overall opinion.
  - The Chief Internal Auditor's opinion on the overall adequacy and effectiveness of Coventry City Council's risk management, internal control and governance arrangements.

**2. Options considered and recommended proposal****2.1 Performance of the Internal Audit Service**

- 2.1.1 The key target for the Internal Audit Service is to complete 90% of its agreed work plan by the 31<sup>st</sup> March 2022. Whilst the plan was originally developed on the basis of an estimate of 650 available audit days, this was subsequently amended to 470 days following a reassessment of available resources in quarter four and reflects the fact that establishing an accurate resource position is more difficult when changes in staffing occur during the year. As a result, the performance of the Service has been assessed against the revised audit plan of 470 days. As illustrated by the chart overleaf, the service delivered 87% of this plan.

**Chart One: Performance of Internal Audit 2021-22**



Whilst it is recognised that performance is slightly below target, it is not viewed that this materially impacts on the ability to provide an annual audit opinion. In addition, the Service have continued to respond to priorities arising from Covid-19, including business grants assurance, which was time critical. Of the seven audits which formed part of the 2021-22 audit plan and which were not completed by the end of March 2022, one has now been finalised, three are at draft report stage and the remaining three are ongoing / have been rescheduled.

2.1.2 In addition to the delivery of the Plan, the Service has a number of other key performance indicators (KPIs) which underpin its delivery. These KPIs are aimed at ensuring that the audit process is completed on a timely basis. The table below details the performance of Internal Audit for 2021-22, compared with performance in 2020-21.

**Table One: KPIs for the Internal Audit Service**

Performance Measure	Target	Performance 2021-22	Performance 2020-21
<b>Planned Days Delivered</b>	100%	93%	89%
<b>Productive Time of Team</b> (% of work time spent on audit work)	90%	91%	90%
<b>Draft Report to Deadline</b> (Draft issued in line with date agreed)	80%	47%	67%
<b>Final Report to Deadline</b> (Final issued within 4 weeks of draft)	80%	88%	90%

<b>Audits Delivered within Budget Days</b>	80%	64%	76%
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Whilst performance in two areas is significantly below target, there are a number of reasons behind this and it should be born in mind that these figures do not show the extent by which targets have been missed, which in some cases is minor. Notwithstanding this, performance management remains a key focus for management within Internal Audit as part of the Quality Assurance and Improvement Programme (see 2.2 below).

## **2.2 Quality Assurance Improvement Programme**

2.2.1 The Public Sector Internal Audit Standards require that the Internal Audit Service develops and maintains a quality assurance programme that covers all aspects of the internal audit activity. In 2021-22, the Programme included the following:

- On-going supervision and review of audit work including use of a tool to support supervision and quality review checklists to provide a formal assessment of the quality of the work undertaken and identify areas for improvement.
- Results of staff performance appraisals.
- Support and induction for new members of staff.
- Continued focus on planning and time management to deliver audits in budget days through team meetings and one to ones.

2.2.2 As a result of the pandemic and the need to prioritise work which has been required to support the Council's on-going response to Covid-19 throughout 2021-22, the Service have been unable to progress all of the improvement actions from the 2021-22 improvement plan. Consequently, these actions, alongside new actions identified during the course of the year, have been carried forward to the 2022-23 plan which is presented in Table Two overleaf. Forthcoming progress against these actions will be included in future reports to the Audit and Procurement Committee.

Improvement actions which have been delivered during 2021-22 are:

- Delivery of in-house training sessions on the audit process and soft skills for internal auditors.
- Research on available data analysis techniques to perform audit work.
- Development of a tool to support on-going supervision of audits.

**Table Two: Internal Audit Improvement Actions 2022-23**

<b>Public Sector Internal Audit Standards</b>	<b>Specific Standard</b>	<b>Improvement Action</b>
Code of Ethics	Competency	Development of a formal training strategy for Internal Audit and skills matrix
Attribute standards	Purpose, authority and responsibility	Review and update of the Internal Audit Charter
Attribute standards	Proficiency and due professional care	Development and application of a data-analytics strategy
Attribute standards	Quality Assurance and Improvement Programme	Planning for a full external assessment against the Public Sector Internal Audit Standards to be undertaken
Attribute standards	Quality Assurance and Improvement Programme	Introduction of a formal mechanism for capturing customer feedback
Performance standards	Managing the Internal Audit activity	Review and update of the Internal Audit Manual
Performance standards	Managing the Internal Audit activity	Development of an audit universe to support the audit planning process
Performance standards	Managing the Internal Audit activity	Introduction of weekly performance management meetings
Performance standards	Managing the Internal Audit activity	Review and update of audit report template

2.2.3 In considering the results of the quality assurance and improvement programme, it has been concluded that the Internal Audit Service partially conforms with the Public Sector Internal Audit Standards, and it is recognised that there are improvement opportunities to achieve full conformance. Where improvements have been identified, it is not considered that this materially impacts on the overall scope or operation of the internal audit activity.

**2.3 Audit Activity 2021-22**

2.3.1 Appendix One details the audit reviews that have been carried out in the financial year 2021-22 along with the level of assurance provided. Table three below provides definitions to support the level of assurance applied to audit reviews carried out by the Service.

**Table Three: Definitions of Assurance Levels**

<b>Assurance Opinion</b>	<b>What does this mean?</b>
<b>Significant</b>	There is an appropriate level of control for managing all the significant inherent risks within the system. Testing shows that the controls are being applied consistently and system objectives are being achieved efficiently, effectively and economically.
<b>Moderate</b>	There are generally appropriate levels of control for managing the majority of the significant inherent risks within the system. Some control failings have been identified from the systems evaluation and testing that need to be corrected. The control failings do not put at risk achievement of the system's objectives.

Assurance Opinion	What does this mean?
<b>Limited</b>	There are weaknesses in the level of control for managing the significant inherent risks within the system. A number of control failings have been identified from the systems evaluation and testing. These failings show that the system is clearly at risk of not being able to meet its objectives and significant improvements are required to improve the adequacy and effectiveness of control.
<b>No</b>	There are major, fundamental weaknesses in the level of control for managing the significant inherent risks within the system. The weaknesses identified from the systems evaluation and testing are such that the system is open to substantial and significant error or abuse and is not capable of meeting its objectives.

2.3.2 **Other** – A summary of the findings of key audits that have not already been reported to the Committee during municipal year 2021-22 are included at Appendix Two. In all cases, the relevant managers have agreed to address the issues raised in line with the timescale stated. These reviews will be followed up in due course and the outcome reported to the Audit and Procurement Committee.

2.3.3 **Follow up of Disclosures made in the Internal Audit Annual Report 2021-22** – In the previous annual report, the Chief Internal Auditor identified two areas where she believed significant control improvements were required. An update on each of these areas is provided below:

- **Information risk management** – This disclosure was based on the findings of a review of the Council’s arrangements for managing information risks. In 2021-22 regular meetings of the Information Management Strategy Group have been taking place which are chaired by the Director of Law and Governance as the Senior Information Risk Owner. The Internal Audit Service are due to conduct a formal follow up review of the agreed actions in the near future and the results of this will be used to inform the preparation of the Annual Governance Statement for 2021-22.
- **IT / Cyber Security** – This disclosure reflected the findings from a number of reviews undertaken linked to the security of the IT environment and cyber resilience. During 2021-22, ICT and Digital have undertaken a series of campaigns to raise awareness around cyber security across the Council and have taken action to increase the assurance position through the allocation of additional resources to support a range of enhancements. As these improvements will continue to be implemented throughout 2022-23, this issue will be considered in the preparation of the Annual Governance Statement for 2021-22.

## 2.4 **Annual Report - Opinion on the Overall Adequacy and Effectiveness of Coventry City Council's Risk Management, Internal Control and Governance Arrangements**

2.4.1 The Public Sector Internal Audit Standards (PSIAS) highlights that a key responsibility of Internal Audit is to provide an objective evaluation of, and assurance on, the effectiveness of the organisation’s risk management, internal control and governance arrangements. It requires that the annual internal audit opinion provided by the Chief Internal Auditor is a key element of the framework of assurance that informs the Annual Governance Statement.

2.4.2 Given the above, an Internal Audit Charter was approved in April 2013, requiring the Internal Audit Annual Report to include the following information:

- An opinion on the overall adequacy and effectiveness of Coventry City Council's internal control environment.
- Disclosure of any qualifications to that opinion, together with the reason for the qualification.
- Present a summary of the audit work undertaken to formulate the opinion, including reliance placed on the work of other assurance bodies.
- Draw to the attention of the Audit and Procurement Committee any issues particularly relevant to the preparation of the Annual Governance Statement.

2.4.3 **Audit Opinion / Disclosures** – In the Chief Internal Auditor's view, sufficient assurance has been obtained to form a reasonable conclusion on the adequacy and effectiveness of Coventry City Council's risk management, internal control and governance arrangements. This takes into account the internal audit work performed during 2021-22 and other sources of assurance, specifically:

- The work of the Corporate Governance Steering Board of which the Chief Internal Auditor is a member of.
- The Corporate Risk Register and the Covid-19 risk register.

It is the Chief Internal Auditor's opinion that **moderate assurance** can be provided that there is generally an effective and adequate framework of governance, risk management and internal control in place designed to meet the Council's objectives. This means that there is generally an appropriate level of control for managing the majority of the significant inherent risks to the Council's objectives to a reasonable level. Through Internal Audit work, actions are agreed to improve the governance, risk management and internal control environment and assist the Council in achieving its objectives. A defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis.

In giving this opinion, assurance can never be absolute. It cannot eliminate all risk and can therefore only provide reasonable and not absolute assurance of effectiveness.

2.4.4 Notwithstanding the above, during 2021-22, the Internal Audit Service have not been able to undertake the full remit of follow up work that would normally occur to gain assurance that audit recommendations have been implemented. This was due to the priority given to providing assurance on the Covid-19 business grant schemes, which continued throughout 2021-22. However, in the view of the Chief Internal Auditor, this does not impact on the ability to provide an annual opinion and the outstanding work will be completed during 2022-23.

2.4.5 **Audit work undertaken** – Appendix One details the audit reviews that have been carried out in the financial year 2021-22 along with the level of assurance provided. In considering the outcome of audit activity for 2021-22, an assessment is initially made of the number of 'limited' or 'no' assurance audits (as these require immediate improvements) in comparison with the results from the previous two years.

**Table Four: Comparison of Audit Assurance Levels**

<b>Financial Year</b>	<b>Number of Audits</b>	<b>Number of Audits With 'limited' or 'no' Assurance</b>	<b>Percentage of Audits with 'limited' or 'no' Assurance</b>
2021-22	47	2	4%
2020-21	49	6	12%
2019-20	49	8	16%

Table four above indicates that the percentage of audits with “limited” or “no” assurance in 2021-22 is slightly more favourable in comparable to the average of the previous two years. However, it is the Chief Internal Auditor’s opinion that providing an opinion of moderate assurance remains appropriate based on the definition of assurance in table three in section 2.3.1 and other factors that have been considered in the assessment of the control environment which include:

- The impact that the weaknesses identified have on the overall Council control environment.
- Whether there is any specific change in audit focus / approach that may have impacted on the number of ‘*limited*’ or ‘*no*’ assurance audits. Specifically, in 2021-22, the number of grant schemes which required verification by Internal Audit as part of the grant terms and conditions was higher than normal, due to several additional Covid-19 specific grants being provided to the Council. Given that this work has to be delivered by the deadline set by the grant funder in order to avoid the risk of clawback, these reviews were given priority when the audit plan was revised, resulting in a smaller number of reviews being undertaken in 201-22 which received a formal assurance level. Consequently, this may have impacted on the number of “limited” or “no” assurance audits.

**2.4.6 Issues relevant to the preparation of the Annual Governance Statement** – In undertaking the assessment of the Council's arrangements, the Chief Internal Auditor has reviewed whether, in her opinion, there are any areas that need to be considered when the Council produces its Annual Governance Statement for 2021-22.

From a general point of view, whilst any audit where ‘*limited*’ or ‘*no*’ assurance was provided requires attention, an assessment is also made as to whether the review has a significant corporate impact and consequently needs to be considered in the producing the Annual Governance Statement, or whether the review is limited to specific working practices in service areas which do not have a wider bearing on the Council’s control environment.

For 2021-22, no issues have been identified for consideration in preparation of the Annual Governance Statement:

### **3. Results of consultation undertaken**

3.1 None

#### **4. Timetable for implementing this decision**

- 4.1 There is no implementation timetable associated with this report, although the opinion of the Chief Internal Auditor on the adequacy of the Council's risk management, internal control and governance arrangements is a key source in the preparation of the Annual Governance Statement.

#### **5. Comments from the Chief Operating Officer (Section 151 Officer) and the Director of Law and Governance**

##### **5.1 Financial Implications**

There are no specific financial implications associated with this report. Internal audit work has clear and direct effects, through the recommendations made, to help improve value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

##### **5.2 Legal implications**

The City Council is required by the Accounts and Audit Regulations 2015 to approve, and subsequently publish, the Annual Governance Statement alongside the Statement of Accounts. The opinion of the Acting Chief Internal Auditor on the adequacy of the Council's risk management, internal control and governance arrangements as included in the Annual Report is a key source in the preparation of the Annual Governance Statement. Reporting on progress in regards to the delivery of the Annual Audit Plan ensures that the Council meets its statutory obligations in respect of maintaining an internal audit function and represents good governance.

#### **6. Other implications**

##### **6.1 How will this contribute to achievement of the One Coventry Plan?**

Internal Auditing is defined in the Public Sector Internal Audit Standards as "an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes". As such the work of Internal Audit is directly linked to the Council's key objectives / priorities with specific focus agreed on an annual basis and reflected in the annual Internal Audit Plan.

##### **6.2 How is risk being managed?**

In terms of risk management, there are two focuses:

- Internal Audit perspective - The main risks facing the Service are that the planned programme of audits is not completed, and that the quality of audit reviews fails to meet customer expectations. Both these risks are managed through defined processes (i.e. planning and quality assurance) within the Service, with the outcomes included in reports to the Audit and Procurement Committee. Delays in the delivery of individual audits could occur at the request of the customer, which could impact on the delivery of the plan. This risk is managed through on-going communication with customers to agree timing and identify issues at an early stage to allow for remedial action to be taken.

- Wider Council perspective - The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit and Procurement Committee. Where progress has not been made, further action is agreed and overseen by the Audit and Procurement Committee to ensure action is taken.

**6.3 What is the impact on the organisation?**

None

**6.4 Equalities / EIA**

None

**6.5 Implications for (or impact on) climate change and the environment**

No impact

**6.6 Implications for partner organisations?**

None

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Paul Jennings	Finance Manager Corporate Finance	Finance	25/5/2022	26/5/2022
<b>Names of approvers: (officers and members)</b>				
Barry Hastie	Chief Operating Officer (Section 151 Officer)	-	25/5/2022	26/5/2022
Councillor G Duggins	Cabinet Member for Policy and Leadership	-	25/5/2022	31/5/2022

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## Appendix One – Internal Audit Reviews Completed in 2021-22

Audit Area	Audit Title	Assurance
<b>2020-21 B/Fwd</b>	Remote Access	Moderate
	Repairs and Maintenance	Moderate
	Business Rates *	Limited
	Housing Benefits	Significant
	Compliance with Working Together Standards	Moderate
<b>Corporate Risk</b>	Coventry and Warwickshire Reinvestment Trust loan books	Health Check
	Business rates grant assurance	Verification
	File Storage	Moderate
	Storage Area Network	Moderate
<b>Council / Audit priorities</b>	Purchasing card compliance *	Fact finding
<b>Financial Systems</b>	Accounts Payable	Significant
	Accounts Receivable	Significant
	Council Tax	Significant
	Housing Benefits	Significant
<b>Regularity</b>	Annual Governance Statement	Verification
	Innovate UK Grant – Urban airport	Verification
	Coventry North Regeneration	Significant
	North Coventry Holdings	Significant
	Disabled Facilities Grant	Verification
	Rough Sleeper Grant	Verification
	Community Testing Grant	Verification
	Teachers Pension Statements	Verification
	Bus Subsidy Grant	Verification
	Highways Maintenance / Incentive / Pothole Grant	Verification
	Swanswell Viaduct Phase 2 Grant	Verification
	Growth Hub Peer to Peer Grant	Verification
	Restart Grant	Verification
	Growth Hub Core Grant	Verification
	Growth Hub Additional Grant	Verification
	Growth Hub EU Transition Grant	Verification
	Green Homes Grant	Verification
	Supporting families	Verification
	Declarations of Interest	Verification
	Allesley Primary School	Moderate
	Potters Green Primary School	Moderate
	Wyken Croft Primary School	Moderate
	Allesley Hall Primary School	Moderate
	Homelessness Prevention Grant	Verification
	Innovate UK grant – RESO	Verification
	Special Educational Needs tribunal grant	Verification
<b>Directorate Issues</b>	Broadgate House Payment Kiosks *	Fact finding
	Telecare	Fact finding
	Parking Enforcement	Limited
	Deprivation of liberty safeguards	Moderate
<b>Formal Follow Ups</b>	St Osburg's Primary School *	Moderate

	Access to Council Buildings	Significant
	Sports and Arts Grants process	Significant

(\*) Audit findings reported to Audit and Procurement Committee during municipal year 2021-22

## Appendix Two – Summary Findings from Key Audit Reports

Audit Review / Actions Due / Responsible Officer(s)	Key Findings
<p><b>Parking Enforcement</b></p> <p><b>June 2022</b></p> <p><b>Parking Services Manager</b></p>	<p><b>Overall Objective:</b> To ensure that effective and efficient arrangements are in place to administer penalty charge notices issued and which maximises the rate of recovery to the Council.</p> <p><b>Key controls assessed:</b></p> <ul style="list-style-type: none"> <li>- Processes are in place to ensure that payments received from customers in respect of penalty charge notices are completely and accurately reflected on the system on a timely basis.</li> <li>- Arrangements are in place to obtain vehicle owner details from the DVLA on a timely basis and issue notices to owners / penalty charge notices for bus lane / ANPR enforcement.</li> <li>- Where representations / challenges are made in respect of penalty charge notices, the system is updated and appropriate steps taken to consider the case on a timely basis and action the outcome.</li> <li>- Where a penalty charge notice is successfully challenged / appealed, arrangements are in place to refund any monies paid / update the system.</li> <li>- Where debts remain un-paid, appropriate arrangements exist to issue accurate Charge Certificates on a timely basis and where relevant, register the debt with the County Court.</li> <li>- Debts are referred to bailiffs on a timely basis and payments collected are completely and accurately reflected on the system.</li> <li>- Appropriate management information is available to monitor cases and provide oversight.</li> </ul> <p><b>Opinion:</b> Limited Assurance. The review highlighted a number of control issues which, when considered as a whole, have a significant impact on the effectiveness of arrangements.</p> <p><b>Agreed Actions – risk level high (H) or medium (M):</b></p> <ul style="list-style-type: none"> <li>• Introduce a control record to ensure that all payment files are posted to Taranto completely and accurately and enable any system issues to be resolved on a timely basis. (M)</li> <li>• Raise a ticket with the Taranto helpdesk to clear the failed batches / un-processed items. (M)</li> <li>• Review the “Post Agent Messages” on a weekly basis to identify batches imported by bailiffs which have failed and take appropriate action to resolve these. (M)</li> <li>• Ensure that work to implement payment file processing for EPC files is completed on a timely basis. (M)</li> <li>• Gain assurance from Taranto that procedures are in place to re-submit DVLA enquiries where they are rejected due to an error. (H)</li> </ul>

Audit Review / Actions Due / Responsible Officer(s)	Key Findings
	<ul style="list-style-type: none"> <li>• As part of the development of documented procedures, ensure that these include processes required when a case is put on hold and the creation of workflows. (H)</li> <li>• Request Taranto to explain why they have not put in place the action requested in relation to scanned post and request that this is implemented as soon as possible. (H)</li> <li>• Take appropriate action to resolve the scanning issue as soon as possible. (H)</li> <li>• Request Taranto to resolve the issue which is affecting the effective production of the appeals management report. In the interim, undertake periodic reconciliations of appeal cases between Taranto and the Traffic Penalty Tribunal to ensure the outcome of all cases is updated. (M)</li> <li>• Make arrangements to re-configure the system to create a workflow where debt registrations and warrant rejections are received via batch processing. (M)</li> <li>• Request Taranto to provide assurance that there are no other warrant requests which have not been sent to the Traffic Enforcement Court due to the system error in generating batch files. (H)</li> <li>• Introduce a control record to monitor the receipt of warrant batch files to ensure that they are returned on a timely basis / take appropriate action. (H)</li> <li>• Ensure that Taranto take action to batch process outstanding cancellation messages and automate this process within the system. (M)</li> <li>• Resolve the issue regarding access to bad messages and ensure that these are reviewed on a regular basis and appropriate action taken on these cases. (M)</li> <li>• Develop documented procedures for officers which cover all aspects of administration of the system by Parking Services and routine checks which should be performed. (H)</li> <li>• Ensure that management information is used effectively to support the administration of the system. (H)</li> </ul>

Audit Review / Actions Due / Responsible Officer(s)	Key Findings
<p><b>Children’s Services – Compliance with Working Together Standards</b></p> <p><b>August 2022</b></p> <p><b>Strategic Lead – Quality Assurance</b></p>	<p><b>Overall Objective:</b> To ensure that the Council has an effective approach to ensure that it is meeting the Working Together Standards, including keeping appropriate records and addressing challenges to drive forward changes.</p> <p><b>Key controls assessed:</b></p> <ul style="list-style-type: none"> <li>- The Council has an appropriate overarching framework in place to underpin compliance with Working Together Standards.</li> <li>- Mechanisms are in place to ensure all referrals are assessed and decisions on the actions required taken on a timely basis with appropriate audit trails maintained to support this.</li> <li>- Effective arrangements are in place to gain assurance over compliance with the Standards and highlight issues / make improvements where required.</li> </ul> <p><b>Opinion:</b> Moderate assurance. The review identified a small number of areas where in our view, there are opportunities to make further improvements to the existing control framework which supports compliance with the Standards.</p> <p><b>Agreed Actions – risk level high (H) or medium (M):</b></p> <ul style="list-style-type: none"> <li>• Develop a process to ensure that where a family withdraws agreement to an Early Help Assessment prior to the case being created / allocated this is safe to do so considering the risk for the child and family. Update guidance to incorporate this process. (H)</li> <li>• Remind staff to ensure that attendance at strategy discussions is fully captured in the attendee’s section of the record of strategy discussion. (M)</li> <li>• Take action to alter the reporting field in Liquid Logic to ensure that for relevant forms, the date the form is closed is used to calculate whether timescales have been met or not. (H)</li> <li>• Introduce monitoring of the completion of core group meetings as part of the performance management dashboard. (M)</li> </ul>