December 2014

Isle of Wight Council
FINAL Audit Committee Internal Audit Progress Report

Contents

1) Introduction and Internal Audit Overview

Introduction

This report presents a summary of the activities of Internal Audit for the period September to December 2014. It provides executive summaries for the five 2014/15 reports issued as final since the last meeting of the Audit Committee; it also details progress regarding the wider 2014/15 Plan.

Internal Audit Overview

Summary of progress against Plan

Following September's Audit Committee meeting, four Quarter 2 and one Quarter 3 reports have been issued as final. One Quarter 2 report is pending finalisation, two of our Quarter 2 reviews were delayed until Quarter 3 due to client availability, with fieldwork now underway. Fieldwork is complete for four Quarter 3 reviews, with the reports currently being quality assured prior to issue as draft. One Quarter 3 review has been postponed until Quarter 4, fieldwork is underway or due to start imminently for the remaining six Quarter 3 reviews. Scoping has also been completed for all bar two Quarter 4 reviews.

The two Quarter 2 reviews which have been delayed to Quarter 3 are Housing / Safe & Secure Homes and our review of the Hampshire Strategic Partnership covering Children's Services. Both of these reviews were postponed at the request of the audit sponsors, to avoid adversely impacting on service delivery. We have also delayed our scheduled Quarter 3 review of the Highways PFI, Delivery Phase Client Relationship, due to the unexpected departure of the Contract Manager and postponed our scheduled Quarter 4 review of PCI DSS (Payment Card Industry Data Security Standard) to Quarter 1 2015/16, to enable extra time to be allocated to the Highways PFI review to include additional objectives in our scope of work at the request of the audit sponsor.

We reported to September's meeting of the Audit Committee our intention to report follow-up statistics from the TrAction agreed audit action follow-up tool to this meeting of the Audit Committee. Following consultation with the Head of Internal Audit we have delayed reporting to the February 2015 meeting of the Audit Committee, to enable additional work to be carried out, to ensure that reported agreed action status of each audit finding is as accurate and up to date as possible.

Full details regarding progress against the 2014/15 Plan is set out in Appendix 1 of this report.

Summary of performance against key performance indicators

We have met the key performance indicators which were within internal audit's control in relation to providing a high quality internal audit service to the Council.

Full details of performance against key performance indicators for 2014/15 can be found in Appendix 2 within this report.

Preparation for 2015/16

Our preparation for our 2015/16 programme of internal audit work started with the Audit Committee Effectiveness Day, held on the 24th September 2014. This is the third year we have hosted this in our Southampton office and it provides a valuable opportunity for the Audit Committee to feed into the annual planning cycle, highlighting areas of potential risk where our input and review would be welcomed, a specific session on 2015/16 planning being held in the afternoon. The Audit Committee also received presentations from our experts on what the medium term may hold for Local Government and how the Council's Audit Committee can be effective on risk in the morning, with a further session in the afternoon on softer skills, focussing on applying the knowledge gained from the morning's sessions to a specific case study. Feedback we have received from the Audit Committee has been overwhelmingly positive.

The next phase of our planning for 2015/16 was a series of individual consultation with the Council's senior and key middle managers. Senior officer meetings were attended by both the Engagement Leader and Engagement Manager, with middle manager meetings led by the Engagement Manager. These meetings gave an opportunity for us to update our understanding of the Council, key service risks and potential areas where our review would add value.

The output from the process above is an initial draft plan and updated audit universe, provided to the Committee under a separate agenda item at today's meeting. Following refinement the draft Internal Audit Plan for 2015/16 will be presented to the Audit Committee at their next meeting, in February 2015.

2) Executive Summaries from Internal Audit Reports

In this Section we provide the executive summaries for the five reports which have been issued as final since the Audit Committee last met, in September 2014.

Executive summary – Information Management

Report classification	Trend	Total number of findings					

<table>
<tr><td rowspan="2">Report classification

⬤ (green)

Low Risk</td><td rowspan="2">Trend

⬌

This is the first year we have reviewed Information Management</td><td colspan="6">Total number of findings</td></tr>
<tr><td></td><td>Critical</td><td>High</td><td>Medium</td><td>Low</td><td>Advisory</td></tr>
<tr><td colspan="2"></td><td>Control design</td><td>0</td><td>0</td><td>1</td><td>3</td><td>0</td></tr>
<tr><td colspan="2"></td><td>Operating effectiveness</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr>
<tr><td colspan="2"></td><td>Total</td><td>0</td><td>0</td><td>1</td><td>3</td><td>0</td></tr>
</table>

Summary of findings:

The purpose of this audit was to review current arrangements to support compliance with the NHS Information Governance (IG) Toolkit; compliance with this standard (at level two for in scope areas) is required to enable the Council to host Public Health, responsibility for which moved to the Council from the NHS from the 1st April 2013.

IG Toolkit compliance is on a sliding scale, from one to four (four being the highest level of compliance), based on an annual self-assessment, completed for the first time by the Council in 2014/15. The Council already has a remediation plan in place, with a number of actions planned to refine its information management arrangements and increase its level of compliance with the standard (currently self-assessed at level two); specifically the Council aspires to comply with the IG Toolkit across the Council, recognising it as setting out good information management practice. Progressing the actions set out below will help further this aspiration:

- *Confidentiality and Data Protection*: quantifying, documenting and promoting expectations of staff regarding 'clear desk' and 'clear screen'; progressing an automated solution to enforce 'authorise to release' printing; ensuring audit trails and review feed into Paris implementation (pending new Adult Social Care System); documenting the procedure regarding information management spot checks; and recording spot checks undertaken and identifying the best way to implement audit trails and review, to support the aspiration to comply with the IG Toolkit across all personal information held by the Council. We have raised this as a **medium risk** finding.
- *Roles and Responsibilities*: identifying the responsibility to complete and submit the annual IG Toolkit assessment and support any external regulatory inspection visits in the Senior Information Manager's job description; ensuring that the IG Lead and staff directly responsible for information management have had equivalent training to that linked to from the IG Toolkit; carrying out a gap analysis of training provided to wider staff against that linked to from the IG Toolkit; and ensuring that all staff have completed appropriate training which is refreshed at least every five years. We have raised this as a **low risk** finding.
- *Information Governance Policy*: revising the Policy to make it clear where elements of the standard are covered by supporting procedures, for example actions to be taken if the policy is breached; clearly documented authority, covering authorship, consultation, approval and ongoing review; updating the Policy to be reflective of current roles in place at the Authority and promoting it to staff, to ensure they are aware of requirements. We have raised this as a **low risk** finding.
- *Information Security Assurance*: progressing the current draft Flexible Working Policy to final, addressing minor inaccuracies regarding referenced policies; finalising guidance for staff, covering pseudonymisation and anonymisation (techniques to ensure that information is not personally identifiable); finalising the current draft Physical Access Policy and risk assessing; and confirming the current access levels to different zones within Council buildings, specifically access to Children's Services. We have raised this as a **low risk** finding.

Executive summary – Software Development

	Report classification	Trend						

Report classification

🟡

Medium Risk

Trend

⟷

This is the first year we have reviewed Software Development

Total number of findings

	Critical	High	Medium	Low	Advisory
Control design	0	0	3	1	0
Operating effectiveness	0	0	0	0	0
Total	**0**	**0**	**3**	**1**	**0**

Summary of findings:

The focus of our review was on the Council's in-house development team, ensuring that it is working efficiently, effectively and maximising the value it offers to the Council. Over the last five years the Team has made significant progress towards implementing a good practice approach and supporting the Council's transformation agenda, for example:

- The Team has standardised on one programming language, C#, reducing the skillset which needs to be maintained and supporting a standardised approach to development.
- All applications are technically owned by the Team, not individual developers. This removes any reliance on individual developers, for example if any queries come in regarding an application these can be handled by any member of the Team.
- Team Foundation Server (TFS) is used to manage the whole development process. A specific example of where this is a significant enhancement is the process of migrating to live. Separate test, development and live systems are in place, the migration between these is managed through TFS and is fully reversible.
- Building on CRM (Customer Relationship Management), the website and the intranet, the Team is at the forefront of supporting the Council's ongoing channel shift of services, for example from 'face to face' to self-service, normally the cheapest of the potential delivery channels.

The overarching finding of our review is that, while the trend is one of improvement, practice is inconsistent between developments and can be quite informal, for example regarding how information such as requirements are captured and generally how documents are stored and managed. It was also not possible for us to identify a population of developments carried out since 1st April 2014, as these are managed through a 'rolling list', without request dates, developments falling off the list once they are complete. Due to this it was not possible for us to undertake testing of a sample of developments, the aim of which was to ensure that a consistent process is being followed. Our review makes a number of recommendations for further enhancements which will help to ensure that the Council achieves maximum value from its in-house development team and that a more consistent approach to development is taken in future:

- *Development Prioritisation*: work coming into Software Development is mainly from existing clients, for example new e-forms or developments to existing systems such as Care Billing. Potentially the Council is not fully realising the benefits offered through in-house development. The first step should be to agree and document the Council's approach to acquiring software and when in-house development should be considered. Potential developments should be reviewed, to confirm in-house development is the best option and prioritised; specifically cost savings versus cost of development should be included in the assessment made. We have raised this as a **medium risk** finding.
- *Development Management*: key deliverables in the development process are captured, for example client sign off of scope and authority to go live but this is largely informal, often freeform, with deliverables spread across a number of repositories; for example client sign offs archived as e-mails in Exchange and documents split between shared and personal network drives. A more structured approach, both in terms of how information is captured

and stored, would help to ensure consistency and enable greater performance management, for example monitoring of actual against projected development costs. We have raised this as a **medium risk** finding.

- *Approach to Development/Technical Documentation*: Software Development has recently adopted the Scrum approach to managing development (where development is carried out iteratively through a series of 'sprints', focussed on delivering a discreet set of functionality, which is complete in its own right and immediately put live at the end of each sprint). This has helped to address long standing issues, for example evolving requirements and overreliance on individual developers. Methodologies are rarely implemented in their pure form, how Scrum is implemented by the Council now needs to be documented to ensure that a consistent approach is followed. Other areas, where work has already started within the Team, where a standardised approach would make for more efficient working include documenting coding standards and further developing shared class libraries to ensure that code is reused wherever possible. We have raised this as a **medium risk** finding.

- *Support*: support 'calls' mainly come in on the generic Software Development e-mail address. A more efficient approach would be to use LANDesk, the Council's Service Desk software, to manage support calls. The long term aspiration is for as much support as possible to move to self-service. In the short term the focus needs to be on building the knowledgebase in LANDesk for in-house applications and implementing a level of performance management to help ensure a consistent service. We have raised this as a **low risk** finding.

Executive summary – Medina Leisure Centre and Theatre

Report classification	Trend	Total number of findings					
			Critical	**High**	**Medium**	**Low**	**Advisory**
🟢 **Low Risk**	↔ This is the first year we have reviewed Medina Leisure Centre and Theatre	Control design	0	0	1	2	1
		Operating effectiveness	0	0	0	0	0
		Total	**0**	**0**	**1**	**2**	**1**

Summary of findings:

The purpose of this audit was to review the efficiency and effectiveness of the management of Medina Leisure Centre. Generally the conclusion of our review is positive, identifying a number of examples of good practice:

- *Clear job descriptions and well documented processes*: for example comprehensive documentation covering till management, reconciliation and cashing up.
- *An agreed schedule of rates*: consistently applied, with receipts issued.
- *Financial management*: production of regular reports, profiling actual costs and income against that projected for the year.
- *Clear segregation of duties*: for example the assignment of the various responsibilities associated with payment processing to different roles within leisure services.

Our review identified a number of areas which would benefit from enhancement, these are:

- We were informed that Mini Service Board meetings have not taken place in Leisure Services this financial year, although monitoring of actuals (income and costs) against projections does happen at regular management meetings. Substantively this stems from a lack of capacity. We were informed that the service has lost seven senior managers in the last 12 months. Mini Service Board meetings should be reintroduced to ensure that any issues/underperformance is identified at the earliest opportunity and to bring practice in line with corporate expectations. We also noted an unforeseen cost of £22,000, which should be normalised through a virement. Furthermore, there is an opportunity to enhance the approach to projected income for Medina Theatre, therefore improving accuracy of forecasting for decision making, through a combination of basing the forecast on previous year income and advance bookings. We have raised this as a **medium risk** finding.
- A number of process notes provided for our review name specific individuals. This introduces a reliance on specific members of staff; for example if staff members are absent or staff in post change, it may not be clear who is responsible for all process elements, potentially leading to gaps or an inconsistent approach being taken. Good practice is for these to be replaced with job titles. We have raised this as a **low risk** finding.
- Six instances, out of a sample of 25, were noted, where documentation evidencing the cashing up process was not signed by either the staff member responsible or the manager checking. Signing is an important control, particularly where cash is involved, helping to ensure that actions are uniquely identifiable. In future managers should ensure that staff members always sign the document, with senior managers sample checking to ensure evidence of review of the cashing up process. We have raised this as a **low risk** finding.

We have also raised an advisory finding regarding benchmarking. While internal benchmarking, between the different leisure facilities provided on the Island, is carried out no benchmarking is currently carried out against mainland provision. This should be considered, specifically to help identify any innovative approaches taken by other councils, which could realise efficiencies and / or increase income if applied on the Island.

Executive summary – Public Health

Report classification	Trend	Total number of findings

<table>
<tr><td rowspan="2">Report classification

⬤

Medium Risk</td><td rowspan="2">Trend

⟷

This is the first year we have reviewed Public Health</td><td colspan="6">Total number of findings</td></tr>
<tr><td></td><td>Critical</td><td>High</td><td>Medium</td><td>Low</td><td>Advisory</td></tr>
<tr><td>Control design</td><td>0</td><td>0</td><td>3</td><td>0</td><td>0</td></tr>
<tr><td>Operating effectiveness</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr>
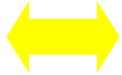<tr><td>Total</td><td>0</td><td>0</td><td>3</td><td>0</td><td>0</td></tr>
</table>

Summary of findings:

The purpose of this audit was to review progress towards Public Health (the Council's responsibility from April 2013) aligning its practice with corporate expectations across five areas:

- Strategic Planning.
- Performance Management.
- Risk Management.
- Procurement.
- Financial Management.

Our review of financial management did not identify any issues. Procurement is also broadly in line with corporate expectations. While we did note that three of the four procurements since 1st April 2014 had been the subject of waivers, this process was correctly managed. We found a number of issues across the other areas reviewed. While most are in the process of being addressed already overall progress has not been as rapid as desired over the last two years. We have raised a number of findings with associated actions which will help to ensure that these areas are aligned with corporate expectations at the earliest opportunity:

- *Joint Strategic Needs Assessment (JSNA)*: prioritising updating datasets/fact sheets to focus effort on the areas of most value; producing an overarching JSNA document to better identify overall conclusions; and actively seeking good practice such as data modelling techniques, for example through benchmarking and carrying out earlier, granular consultation as datasets/fact sheets are updated. We have raised this as a **medium risk** finding.

- *Strategic Plan*: finalising the current Business Plan (strategic plan equivalent) at the earliest opportunity, and implementing robust realisation management, for example through the Mini Service Board mechanism. We have raised this as a **medium risk** finding.

- *Risk and Performance Management and Mini Service Boards*: continue to align Risk and Performance Management with corporate expectations, specifically ensuring that all measures have ownership and link to and support the Business Plan as this is developed, that risks are appropriately mitigated and formalising Mini Service Board meetings, for example by ensuring that agendas and minutes are produced and that the forum is used effectively to manage realisation of the Business Plan. We have raised this as a **medium risk** finding.

Executive summary – Licensing

Report classification	Trend	Total number of findings					

			Critical	High	Medium	Low	Advisory
Medium Risk	This is the first year we have reviewed Licensing	Control design	0	0	0	2	0
		Operating effectiveness	0	0	1	3	1
		Total	**0**	**0**	**1**	**5**	**1**

Summary of findings:

We have undertaken a review of licensing controls at the Council, specifically focusing on testing taxi, street trading and LA03 (incorporating personal, temporary event notice ("TEN") and premises) licenses.

The key findings from this review are set out below.

(i)   Roles, Responsibilities and Documentation

Within Regulatory Services, a document is maintained which illustrates the hierarchical structure of departmental positions. For each appointment within licensing, a job description exists which clearly defines the role. It was noted that these job descriptions had not been regularly reviewed; this is raised as a **low risk** finding.

Key licensing processes are well documented and are easily available to applicable personnel. In particular, an area of good practice was noted in relation to the documentation of the application and renewals process; these are described step-by-step in the form of a Flare action template. Our testing identified several minor improvements which could be made to the templates, which have been raised as an **advisory** finding.

(ii)   Applications, Renewals and Fees

Fees for taxi, street trading and LA03 licenses are set using a consistent process which is informed by legislation where applicable. It was ascertained that fees are determined based on administrative, officer and management processing time which is multiplied by a full cost recovery charge-out rate set by Finance. The processing time is estimated based on management expertise, however it was determined that the Council could improve accuracy by performing a time validation exercise; this has been raised as a **low risk** finding and combined with the benchmarking finding (see section v). Upon examination of the Licencing Act Fees document published on the Council's website, several fee areas were noted which were incorrectly excluded; this has been raised as a **low risk** finding

The Council do not benchmark license fees against peer authorities; as a full cost approach is used to calculate fees. This presents the risk that the Council may be either under charging and missing revenue, or over charging and therefore being susceptible to challenge from license payers. This has been incorporated into a finding within section (v) below.

We have tested applications and renewals, examining five street trading, 25 taxi and 25 LA03 licenses which were granted during the period under examination. In general, it was ascertained that applications and renewals are processed in an accurate and complete manner. However, testing identified several control operating effectiveness issues, which have been incorporated into a **low risk** finding.

(iii)   Enforcement Action and Appeals

It was noted that no detailed information was available on the website in relation to the appeals process; however this is provided to applicants on request. We were unable to ascertain whether appeals were processed in a timely, accurate and complete manner as there had been no new appeals in the period under

examination. Our examination of all formal enforcement actions performed during the period under examination confirmed that they were made in line with the documented policy; we have also confirmed that all informal actions taken were appropriate considering the case circumstances.

(iv)   Licenses Register

Licensing use the Flare system to maintain a register of all licenses. This allows the duration of licenses to inform the renewals process and has the capacity to provide sufficient management information reports. The Council also publish a public register on their website which shows all current licenses which have been granted. We inspected the register to validate whether the licenses had been appropriately included; we identified multiple exceptions which have been raised in combination as a **medium risk** finding.

(v)   Management Information and Efficiencies

As noted above, management do not benchmark fees or performance against peer authorities because it perceives factors such as population, geography and socio-economic circumstance would distort comparability, impairing the value of the benchmarking. This has been raised as a **low risk** finding.

Although consultation periods for licenses are set by legislation, the Council do not monitor total processing times. It was ascertained that internal performance monitoring is not occurring through exception reporting, as evidenced by the exceptions noted within our testing. Our work also identified that there are currently no mechanisms in place to actively identify and promote licensing applications to shift to the most cost effective processing channel, such as online. These issues have been combined into a **low risk** finding.

Classification of report findings

Assessment rationale

Finding rating	Effect on Service	Embarrassment/ reputation	Personal Safety	Personal privacy infringement	Failure to provide statutory duties/meet legal obligations	Financial	Effect on Project Objectives/ Schedule Deadlines
Critical	A finding that could result in a: • Major loss of service, including several important areas of service and /or protracted period. Service Disruption 5+ Days	A finding that could result in: • Adverse and persistent national media coverage • Adverse central government response, involving (threat of) removal of delegated powers • Officer(s) and/or Members forced to resign	A finding that could results in: • Death of an individual or several people	A finding that could result in: All personal details compromised/ revealed	A finding that could result in: • Litigation/claims/ fines from Department £250k + • Corporate £500k +	A finding that could result in: • Costs over £500,000	A finding that could result in: • Complete failure of project/ extreme delay – 3 months or more
High	A finding that could result in a: • Complete loss of an important service area for a short period • Major effect to services in one or more areas for a period of weeks Service Disruption 3-5 Days	A finding that could result in: • Adverse publicity in professional/ municipal press, affecting perception/ standing in professional/local government community • Adverse local publicity of a major and persistent nature	A finding that could result in: • Major injury to an individual or several people	A finding that could result in: Many individual personal details compromised/ revealed	A finding that could result in: • Litigation/claims/ fines from • Department£50k to £125k • Corporate £100k to £250k	A finding that could result in: • Costs between £50,000 and £500,000	A finding that could result in: • Significant impact on project or most of expected benefits fail/ major delay – 2-3 months

Finding rating	Effect on Service	Embarrassment/ reputation	Personal Safety	Personal privacy infringement	Failure to provide statutory duties/meet legal obligations	Financial	Effect on Project Objectives/ Schedule Deadlines
Medium	A finding that could result in a: • Major effect to an important service area for a short period • Adverse effect to services in one or more areas for a period of weeks Service Disruption 2-3 Days	A finding that could result in: • Adverse local publicity /local public opinion aware • Statutory prosecution of a non-serious nature	A finding that could result in: • Severe injury to an individual or several people	A finding that could result in: • Some individual personal details compromised/ revealed	A finding that could result in: • Litigation/claims/ fines from Department £25k to £50k • Corporate £50k to £100k	A finding that could result in: • Costs between £5,000 and £50,000	A finding that could result in: • Adverse effect on project/ significant slippage – 3 weeks–2 months
Low	A finding that could result in a: • Brief disruption of important service area • Significant effect to non-crucial service area Service Disruption 1 Day	A finding that could result in: • Contained within section/Unit or Directorate • Complaint from individual/small group, of arguable merit	A finding that could result in: • Minor injury or discomfort to an individual or several people	A finding that could result in: • Isolated individual personal detail compromised/ revealed	A finding that could result in: • Litigation/claims/ fines from Department £12k to £25k • Corporate £25k to £50k	A finding that could result in: • Costs less than £5,000	A finding that could result in: • Minimal impact to project/ slight delay less than 2 weeks
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.						

Report classifications

Findings rating	Points
Critical	40 points per finding
High	10 points per finding
Medium	3 points per finding
Low	1 point per finding

Report classification	
	Points
Low risk	6 points or less
Medium risk	7– 15 points
High risk	16– 39 points
Critical risk	40 points and over

Appendix 1 -Progress on the 2014/15 internal audit plan

Audit name	Audit days in plan	Audit days completed at 23rd November 2014	Current Status	Report classification for those audits completed
Adult Safeguarding *	30	-	Suspended	-
Adult Social Care Follow-Up *	30	3	Planning	-
Benefit Payments	30	30	Final Report	Low Risk
Cash and Bank	25	3	Planning	-
Contact Centre	25	3	Fieldwork	-
Corporate Governance	30	20	Fieldwork	-
Creditors	25	3	Planning	-
Custody of funds	30	-	Planning	-
Debtors	25	25	Draft Report	-
Deputyships *	30	30	Final Report	Medium Risk
Development Control	25	3	Fieldwork	-
General Ledger	30	3	Planning	-

Audit name	Audit days in plan	Audit days completed at 23rd November 2014	Current Status	Report classification for those audits completed
Grant Sourced Spend	30	3	Planning	-
Hampshire Strategic Partnership	30	4	Fieldwork	-
Highways PFI - Delivery Phase Client Relationship*	30	4	Planning	-
Housing / Safe & Secure Homes	30	10	Fieldwork	-
Income Generation	30	3	Planning	-
Information Management	30	30	Final Report	Low Risk
ISMS (Information Security Management System)	25	-	Planning	-
IT Change & Configuration Management	30	30	Final Report	Low Risk
Licensing	25	25	Final Report	Medium Risk
Local Taxation	30	30	Draft Report	-
Longer Term Interventions Team *	30	-	Suspended	-
Medina	25	25	Final Report	Low Risk
Payment Card Industry, Data Security Standard (PCI DSS)*	20	-	Suspended	-

Audit name	Audit days in plan	Audit days completed at 23rd November 2014	Current Status	Report classification for those audits completed
Payroll	35	3	Planning	-
Public Health	30	30	Final Report	Medium Risk
Recruitment and retention	25	25	Draft Report	-
Risk Management	30	30	Final Report	Medium Risk
Schools' Audits	45	45	Draft Report	-
Sickness absence	25	25	Draft Report	-
Software Development	30	30	Final Report	Medium Risk
Tourism/Destination Management Organisation (DMO) *	30	-	Suspended	-
Waste Procurement	30	15	Fieldwork	-
WightNet (Intranet)	25	3	Planning	-

* Our scheduled reviews in Adult Social Services (Adult Safeguarding and the Longer Term Interventions Team), our review of the Destination Management Organisation (DMO) and our PCI DSS review have been suspended, substantively being replaced by reviews of Deputyships, a follow-up of our high level review across the Adult Social Care Service, along with additional time allocated elsewhere within the Audit Plan; context regarding these changes is reported elsewhere in this report.

As of 23rd November 2014 we have delivered 54% of planned audit days (in addition to the above this figure includes audit time spent on support activities, for example contract management).

Appendix 2 - Internal audit performance against key performance indicators, as at 23th November 2014

Key performance indicator	Adult Safeguarding *	Adult Social Care Follow-Up *	Benefit Payments	Cash and Bank	Contact Centre	Corporate Governance	Creditors	Custody of funds	Debtors	Deputyships *	Development Control	General Ledger	Grant Sourced Spend	Hampshire Strategic Partnership	Highways PFI	Housing / Safe & Secure Homes	Income Generation	Information Management	ISMS	IT Change & Configuration	Licensing	Local Taxation	Longer Term Interventions Team *	Medina	PCI DSS*	Payroll
Scope agreed prior to fieldwork commencing?	-	Y	Y	Y	Y	Y	Y	-	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	-	Y	Y	Y	-	Y	-	Y
Exit meeting held?	-	-	Y	-	-	-	-	-	Y	Y	-	-	-	-	-	-	-	Y	-	Y	Y	Y	-	Y	-	-
Draft report issued within 10 working days of completion of exit meeting?	-	-	Y	-	-	-	-	-	-	Y	-	-	-	-	-	-	-	Y	-	Y	Y	-	-	Y	-	-
Draft report issued within 10 working days of receiving documentation from auditee?	-	-	Y	-	-	-	-	-	-	Y	-	-	-	-	-	-	-	Y	-	Y	Y	-	-	Y	-	-
Management response received?	-	-	Y	-	-	-	-	-	-	Y	-	-	-	-	-	-	-	Y	-	Y	Y	-	-	Y	-	-
Final report issued within five working days of agreement of management response?	-	-	Y	-	-	-	-	-	-	Y	-	-	-	-	-	-	-	Y	-	Y	Y	-	-	Y	-	-
Client satisfaction survey score (if received)?	-	-	8.2	-	-	-	-	-	-	8.6	-	-	-	-	-	-	-	-	-	9.8	-	-	-	-	-	-

* Our scheduled reviews in Adult Social Services (Adult Safeguarding and the Longer Term Interventions Team), our review of the Destination Management Organisation (DMO) and our PCI DSS review have been suspended, substantively being replaced by reviews of Deputyships, a follow-up of our high level review across the Adult Social Care Service, along with additional time allocated elsewhere within the Audit Plan; context regarding these changes is reported elsewhere in this report.

Key performance indicator	Public Health	Recruitment and retention	Risk Management	Schools' Audits	Sickness absence	Software Development	Tourism/DMO *	Waste Procurement	WightNet (Intranet)
Scope agreed prior to fieldwork commencing?	Y	Y	Y	Y	Y	Y	-	Y	Y
Exit meeting held?	Y	Y	Y	-	Y	Y	-	-	-
Draft report issued within 10 working days of completion of exit meeting?	Y	-	Y	-	-	Y	-	-	-
Draft report issued within 10 working days of receiving documentation from auditee?	Y	-	Y	-	-	Y	-	-	-
Management response received?	Y	-	Y	-	-	Y	-	-	-
Final report issued within five working days of agreement of management response?	Y	-	Y	-	-	Y	-	-	-
Client satisfaction survey score (if received)?	-	-	10	-	-	-	-	-	-

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