

Internal Audit and Counter Fraud Quarter 3 Progress Report 2023/24

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1. Summary of Completed Audits

Complex Care Placements for Children- Safeguarding and Care

1.1 Residential care placements for children fall under either Safeguarding and Care, or Health, SEN, and Disabilities. This audit considered only those placements within Safeguarding and Care. For the purposes of this work, we have defined complex care as a placement with an above-average weekly cost (as cost and complexity are expected to broadly align). As of June 2023, there were 29 children in placements relating to Safeguarding and Care, with an average cost of £5,757 per week, per placement. Provision of such placements is a statutory requirement, and the service is demand-led, which can therefore lead to budgetary pressures.

1.2 The purpose of the audit was to provide assurance that controls are in place to meet the following objectives:

- Assessments and approvals for complex care placements are determined by clear procedures that are both statutorily compliant and balance appropriate provision of care need with cost;
- Robust gateways for checking and approving complex care placements allow consistency, quality, and value for money to be achieved;
- Within the context of the prevailing market conditions, appropriate arrangements are in place to commission and purchase suitable complex care placements;
- There are effective processes operating to provide management with reliable and accurate information both on incurred and forecast spend; and
- Ongoing review of care packages and placements is mindful of both meeting the care need and maintaining a sustainable budget.

1.3 We were able to provide an opinion of **Reasonable Assurance** in this area, as robust processes to identify suitable residential placements were in place, giving consideration to both the care needs of the child and value for money. Approval, oversight, and review of placements was found to be at a suitable level, including instances where the use of unregistered placements was necessitated.

1.4 We did, however, identify some areas of opportunity to improve the control environment, including the need to:

- Review Provider Response Forms and guidance around them, with consideration given to the appropriateness of scoring mechanisms and thresholds used, particularly for unregistered placements;
- Consider identified errors in relation to placement dates to inform best practice going forward; and,
- Ensure process documentation is regularly reviewed and updated.

1.5 A formal action plan to address the findings of this review has been agreed with management.

Adult Services Data Handling

1.6 Front-line Adult's Services staff have a number of tools available to them to obtain records relating to the service users in a digital format. Data handling and data integrity controls are important to ensure data is managed appropriately, is accurate and up to date and is held securely.

1.7 The purpose of our audit was to provide assurance that controls are in place to meet the following objectives:

- Clear roles and responsibilities are in place to ensure the accountability for data access;
- There are documented retention and disposal procedures to include provision for permanent preservation of archival material and secure disposal of information at the end of its life;
- Processes and procedures are in place to ensure information is secure from accidental alteration or erasure, and the accuracy and reliability of data provided to management that will be used to inform decisions; and,
- Clear policy, guidance and training is available to I officers in relation to the information/data handling of personal and/or sensitive information and keeping responsibilities through learning or awareness programmes and guidance.

1.8 We were able to provide an opinion of **Reasonable Assurance** in this area. We found that the Eclipse case management system used by Adult Services, tracks changes and amendments made to service user records and a retention schedule is in place for digital records. We also found robust controls around the access to systems through the Business Solutions Team.

1.9 We did, however, find some areas where improvement was required in order to strengthen the controls already in place, including the need to:

- Review the retention schedule and disposal guidance, updating it to include photographs, videos or voice recordings held by the service; and,
- Review recording data standards guidance in relation to the use and sharing of photographs, videos, or voice recordings to support case work.

1.10 A formal action plan to address the findings of this review has been agreed with management.

School Meals Contract Management Follow-up

1.11 The four-year Primary & Special School meals contract, currently with Caterlink Ltd was awarded in August 2018. The option to extend the contract by two years has been applied and the contract will therefore end on 31 July 2024.

1.12 In 2022/23 we conducted an audit of the school meals contract to review the adequacy of contract management arrangements. At that time, we were only able to provide an audit opinion of Partial Assurance with a number of areas identified for improvement including a need to:

- Review and update procedure notes and file in a central location;
- Restart monitoring visits for the contract;
- Develop specific, meaningful and time bound key performance indicators for the next school meals contract, by which the contractor can be measured and held accountable;

- Sealing outstanding Deeds of Variation for the current contract; and,
- Improving information to parents around credit balances and refunds.

1.13 We have undertaken a follow up review to assess the extent that actions to improve controls, agreed with management in the original audit, had been implemented. In completing this follow-up review, we are pleased to be able to provide a revised opinion of **Reasonable Assurance**. Many of the agreed actions had been fully implemented and sufficient progress has been made on the remaining actions.

1.14 We did, however, find some areas where improvement was still required in order to strengthen the controls already in place and in preparation for a new contract, including the need to:

- Restart monitoring visits for the contract, which have been delayed due to the need to recruit;
- Include developed key performance indicators in tender documents for the new school meals contract, following expiry of the current contract in July 2024. This will include a social value key performance indicator; and,
- Include advice regarding informing parents of credit balances in the annual reminder to schools.

1.15 A formal action plan to address the findings of this review has been agreed with management.

Business Continuity Planning

1.16 As a category one responder, the Council has a statutory duty under the Civil Contingencies Act 2004, to develop, maintain and test business continuity plans. Effective business continuity planning provides a controlled resumption of prioritised services within expected timescales, ensuring an organisation can deliver a satisfactory and pre-defined level of business operations in response to a disruption to business as usual.

1.17 The purpose of our audit was to provide assurance that controls are in place to meet the following objectives:

- Adequate governance arrangements are in place in relation to business continuity planning;
- A business impact assessment (risk assessment) has been completed across the Council to prioritise service continuation;
- Adequate and effective continuity plans have been developed, maintained, kept up to date, communicated and tested for all services; and,
- Business continuity plans for business-critical partner organisations are regularly reviewed to ensure they are adequate and up to date.

1.18 It should be noted that, business continuity does link to disaster recovery planning and emergency planning, however, these were not considered or reviewed as part of this audit.

1.19 In completing this work, we were only able to prove an opinion of **Partial Assurance**. Whilst we acknowledge there is a system in place for business continuity, during our review we identified a number of weaknesses.

1.20 In response to this audit an action plan was agreed with management that included measures to:

- Document and communicate the business continuity framework, this includes roles and responsibilities for business continuity being defined and known, and invocation of business continuity at various levels is clear to officers;
- Review and update the Business Continuity Policy, Business Continuity Plans (at all levels), and business impact analysis to ensure that they are consistent, outline interdependencies with other plans, and contain relevant information for the effective and efficient response to a business continuity incident;
- Develop a testing schedule for all business continuity plans, at all levels;
- Review the business continuity training offer to confirm that this is adequate and delivered to appropriate officers;
- Request and review business critical contractor and/or third-party business continuity plans. These should be reviewed annually by the appropriate manager and reported to the Corporate Business Continuity Group; and
- Ensure that business continuity documentation is appropriately and securely stored.

1.21 A follow up audit is scheduled for 2024/25 to provide assurance that the agreed actions have been implemented.

Council Tax

1.22 Council Tax is a key financial information system, dealing with the calculation, billing, and collection of the revenue. The funds received from Council Tax form an integral part of the Council's budget. Brighton & Hove City Council's 2023/24 total budget is £891.1 million, with £170.3 million (19.1%) of this coming from collection of Council Tax. For 2023/24, Full Council agreed an increase of 4.99% in the Brighton & Hove City Council element of Council Tax, inclusive of a 2% increase in the Adult Social Care Precept.

1.23 The purpose of our audit was to provide assurance that controls are in place to meet the following objectives:

- All taxable domestic properties have been identified and records are regularly reconciled to the Valuation List;
- The annual billing process is effectively conducted and documented;
- Discounts and exemptions are correctly awarded;
- Arrears are dealt with efficiently; write-offs are valid and authorised; and all refunds are approved and accurate;
- All payments are posted promptly to the correct accounts, reconciliations to the main accounting system are undertaken and suspense accounts are regularly cleared;
- Processes are completed in a reasonable timeframe. Customer enquiries are responded to in a reasonable timeframe; and,
- All "Agreed Actions" from previous audits report have now been implemented.

1.24 Although instances of good practice were identified, we were only able to give an opinion of **Partial Assurance**. This is primarily due to a significant backlog of Council Tax processes leading to the risk of prolonged periods of incorrect billing and collection resulting in financial loss, as well as inaccurate forecasting of income collection rates. Many of the weaknesses identified were known by the service but the service had not had sufficient capacity to be able to resolve them.

1.25 Following our review, actions to improve the control environment have been agreed with management and include the need to:

- Reduce the significant backlog of processes through appropriate resourcing, identifying opportunities for increased efficiencies and productivity, and exploring digital and automation functionality. Metrics for measuring the backlog will also be refined, to allow the accurate measure of progress;
- Ensure reviews of discounts, disregards and exemptions take place (with reference to the backlog) and appropriate evidence in support of these is requested and retained;
- Review and update procedure documentation;
- Ensure correspondence is sent to the correct liable party, with technical controls around this explored, and a reminder sent to staff; and,
- Reduce arrears on accounts where BHCC is the liable party.

1.26 A follow up audit is scheduled for Q4 of 2023/24 to provide assurance that the agreed actions have been implemented.

Payroll

1.27 The payroll and HR processes are hosted on the Personal Information and Employment Resource (PIER) system. The system covers salary, overtime, and other employment-related payments such as travel and subsistence, and some system data can be input by individual employees on a self-service basis. Employee expenditure accounts for a significant element of the Council's budget. The April 2023 pay run value was £9.3 million (excluding schools) in relation to 4,894 staff. It is essential that effective control and management is exercised over the payroll function to ensure that records are accurate and up to date and staff are paid correctly and on time.

1.28 The purpose of our audit was to provide assurance that controls are in place to meet the following objectives:

- Only genuine new starters are set up, approved, and are paid accurately from the correct starting date;
- Leavers are removed from the payroll in a timely manner and paid correctly and accurately;
- Permanent variations to pay accurately reflect employees' grades and/or changes to their contracts, and are calculated and paid from the correct dates;
- Pay runs and BACS transmissions are checked for accuracy and authorised;
- Accurate data is passed to the East Sussex Pension Fund in line with the requirements of the Fund;
- Payroll data is accurately reflected in the General Ledger;
- Temporary payments (including additional hours, expense claims and payment to casual staff) are only made for hours worked and expenses incurred legitimately as a result of employment;
- Changes to standing data are reviewed, authorised, and input accurately.
- Enquiries are responded to in a reasonable timeframe; and,
- Actions from the previous audit have been implemented as expected.

1.29 Control weaknesses were identified during our review and as a result we were only able to provide an opinion of **Partial Assurance**. Many of the weaknesses identified were known by the management but the service had not had sufficient capacity to be able to resolve them.

1.30 A robust action plan has been agreed with management to address these issues, including the need to ensure that:

- Up-to-date and accurate data is shared with the East Sussex Pension Fund via the i-Connect system, with the appropriate resource and expertise in place to facilitate this on an ongoing basis;
- The backlog of Payroll work is addressed. This is largely reliant on a new system, the options for which are being explored, and the resolution of ongoing capacity issues via recruitment. Improved metrics around the backlog will allow for optimal monitoring and resourcing of the situation;
- Levels of overpayments are kept to a minimum via use of technical solutions and staff awareness;
- Review and revision of vetting reports and processes relating to these takes place;
- Changes to standing data are recorded and signed off appropriately;
- PIER system updates are applied, subject to technical review;
- Action is taken to ensure that an identified variance of £79k from the April 2021 payroll control account reconciliation, impacting around 80 records and arising from transferring weekly pay to monthly, is resolved;
- Outstanding debt, including unrecovered salary advances, is reviewed and appropriate action taken, as capacity allows; and,
- Variances in relation to pay overs, and actions needed to resolve these and minimise such instances going forward will be explored, as capacity allows.

1.31 As this is a key financial system a full audit is scheduled for 2024/25 and this will include providing assurance that previously agreed actions have been implemented.

CareLink

1.32 CareLink is the Council's telecare alarm service. Telecare provides a range of services and equipment that allows an individual to call for help in an emergency, which could be inside or outside of the home. The service is available 24 hours a day, seven days a week, all year round. The Council has in-house provision for this service and in recent years, the CareLink Team has been able to provide out of hours telephone services to other teams across the Council, where they also require an out of hours telephone service.

1.33 This audit aimed to provide assurance over the governance and key controls in CareLink in relation to:

- Robust governance arrangements are in place to manage the provision of the CareLink service effectively;
- Adequate contractual/ service level agreements are in place to ensure requirements of the service are well defined, known, and charges can cover the service provided;
- Appropriate financial arrangements are in place to ensure value for money is achieved; and,
- The quality of the service provided is aligned to Council customer standards as well as regulatory/ statutory standards, which are supported by clear and robust procedures covering these requirements.

1.34 In completing this work, whilst we identified some areas of good practice, we also found weaknesses in control in a number of areas and were only able to provide an opinion of **Partial Assurance**.

1.35 Following our review, actions to improve the control environment have been agreed with management and include the need to;

- Improve and document governance processes across the service to demonstrate compliance with the Council's corporate policies and procedures, legislative requirements, and to evidence that key processes have been followed to ensure the safety of officers performing their duties;
- Develop and implement a fee policy that will include documented roles and responsibilities and a consistent mechanism for the evaluation of new requests of work made to the service;
- Ensure that financial management and monitoring is undertaken to ensure all income due is received and potential overspends against the budget are identified as soon as possible to be managed and mitigated;
- Document completion of physical stock checks ensuring they are comprehensively recorded, and a reconciliation is completed with the information recorded on the electronic system, and any variations being subject to review;
- Document and test the business continuity plan, including lessons learned being actioned and recorded;
- Ensure reviews are completed of the risk assessments, procedures, and guidance documents available in the service to ensure these are appropriate, relevant and in date;
- Review key performance indicators to ensure these are meaningful to the service and are an accurate measure to determine whether the service is meeting its objectives; and,
- Capture all feedback from customers, through all different avenues, to inform and improve the future service delivery.

1.36 A follow up audit is scheduled for 2024/25 to provide assurance that the agreed actions have been implemented.

Housing Rents Follow-up

1.37 In 2021/22, an audit was conducted to assess the adequacy of arrangements in place to calculate, collect and recover rental income due to the Council. In completing this work, we were only able to provide an audit opinion of Partial Assurance, with a number of areas for improvement being identified, including the need to:

- Ensure that direct debits are calculated correctly within the system to ensure debt does not accrue from an under-collection of rent through direct debits;
- Monitor, manage and recover housing rents debts and accounts in arrears;
- Review the pause in issuing Notices of Seeking Possession (NOSP);
- Identify the training needs of officers and develop guides of how to use the new system and deliver key training;
- Evaluate whether additional reports are required from the system to allow officers to undertake their roles more efficiently and effectively; and,
- Introduce a process for regularly reviewing procedures and updating the Rent Arrears & Income Collection Policy and aligning this to the Corporate Debt Policy.

1.38 We have, therefore, undertaken a follow up review to assess the extent that actions to improve control, agreed with management in the original audit, had been implemented. In completing this follow-up review, we were only able to provide an unchanged opinion of **Partial Assurance**.

1.39 Two of the key actions agreed in the original audit were to identify a way in which arrears can be managed within the housing rents system, removing the use of spreadsheets outside of the system, and reviewing accounts with arrears regularly and retaining this evidence on the system. However, our work found that addressing these actions, to reduce the potential risk, had not been able to progress as expected, and were still awaiting implementation.

1.40 In discussing these issues with management, further action was in the process of being taken through the implementation of the 'Escalation Policy' in the system, which enables the monitoring and management of rent arrears within the system. In addition, training would be provided to officers on the recent updates to the system and policies and procedures would be created, updated, and reviewed on a regular basis to ensure they are appropriate.

1.41 As this is a follow up audit of a key financial system, a full audit is scheduled for 2024/25 and will include providing assurance that the previous agreed actions have been implemented.

Schools

1.42 We have a standard audit programme in place for all school audits, with the scope of our work designed to provide assurance over key controls operating within schools. The objectives of our work are to ensure that:

- Governance structures are in place and operate to ensure there was independent oversight and challenge by the Governing Body;
- Decision making is transparent, well documented, and free from bias;
- The school is able to operate within its budget through effective financial planning;
- Unauthorised or inappropriate people do not have access to pupils, systems, or the site;
- Staff are paid in accordance with the schools pay policy;
- Expenditure is controlled and funds used for an educational purpose;
- The school ensures value for money on contracts and larger purchases; and,
- All voluntary funds are held securely and used in accordance with the agreed purpose.

1.43 One school audit was finalised in quarter 3. The table below shows details of the school we audited, together with the final level of assurance reported to them.

Name of School	Audit Opinion
Hill Park School	Reasonable Assurance

1.44 We aim to undertake follow-up audits at all schools with Minimal Assurance opinions. For Partial Assurance opinions we will write to the Chair of Governors to obtain confirmation that recommendations have been implemented.

1.45 The core financial role of the LA is to set and monitor a local framework, including provision of budgetary information, provision of a financial oversight and ultimately intervening where schools are causing financial concerns. Schools (the governing body and the Headteacher) are required to manage their delegated budget effectively ensuring the school meets all its statutory obligations, and through the Headteacher comply with the LA's Financial Regulations and Standing Orders.

Grant Certifications and Non-Opinion Work

Transport Capital Grant

1.46 This is capital funding provided by the Department of Transport towards local transport from the Pothole Fund, Integrated Transport Block and Highways Maintenance Block. The amount of £6,357,000 was provided to the Council for 2022/23. The grant expenditure requires certification by Internal Audit.

1.47 No significant issues were identified in the grant certification. The 2022/23 underspend will be carried forward to the 2023/24 capital programme to meet planned and re-profiled Local Transport capital expenditure, in line with the terms of the grant.

Modernisation of Data and Information Systems (Modis) formerly the Enterprise Resource Planning (ERP) Programme

1.48 In July 2022, Policy and Resources Committee agreed to commence procurement of a corporate Enterprise Resource Planning system to replace the current Finance and HR/Payroll systems which have been used by the Council for 16 and 12 years, respectively.

1.49 Internal Audit have been attending Programme Board meetings to provide independent and objective advice, support, and challenge as the programme develops.

1.50 A package of deliverable internal audit work has been agreed with the Board, designed to provide the Programme Board with assurance when making critical decisions, including the provision of assurance over the design of the control environment within the new system.

1.51 The programme is currently paused and a 'reset' is taking place to address a number of risks and issues identified by the Programme Board. The Programme Board are working through several different options in relation to how to move forward in terms of improving current processes and systems and will align this against potential costs and timelines.

1.52 It is not clear if our planned audit work in this area will need to change, however, we will continue to provide independent and objective advice, support and challenge to the Programme Board and will continue to update the Audit and Standards Committee on our work as the programme progresses.

Housing Repairs Works Management System Replacement Programme

1.53 It was agreed by the Housing & New Homes Committee and the Policy, Resources & Growth Committee in 2018 to bring the responsive repairs and empty property refurbishments service in house on 1st April 2020. This service includes emergency repairs, and the procurement of suppliers to provide specialist works, where the in-house team do not have the skills to complete them.

1.54 We have agreed to attend programme board meetings and provide ad-hoc advice, support, and challenge as appropriate to support the procurement of a Works Management System that works alongside and interfaces with the NEC Housing Management System.

1.55 Whilst no specific internal audit work has yet been required on the new system to date, internal audit work will be provided to support the programme as and when appropriate, in agreement with the Board.

Shared Prosperity Fund

1.56 The Council has been allocated £1,766,076 from the Department of Levelling Up, Housing and Communities, as part of the UK Shared Prosperity Fund. Some of this funding is being made available to local community organisations and small businesses via five grant programmes.

1.57 Internal Audit have reviewed and provided advice on processes and documentation associated with applications for these grants and reporting back to DLUHC.

2. Proactive Counter Fraud Work

Counter Fraud Activity

2.1 Internal Audit have been liaising with the relevant services to provide advice and support in processing the matches received as part of the National Fraud Initiative. The team are currently working with the relevant services to upload the data for the next National Fraud Initiative Single Person Discount exercise, which is due to take place in early 2024.

2.2 The team continue to monitor intel alerts and share information with relevant services when appropriate.

2.3 Advise and support was provided to services in several cases that did not require internal audit investigation.

Housing Tenancy Fraud

2.4 The Tenancy Fraud Team continue to investigate allegations of potential sublet. They work closely with Housing Managers and officers for a joined-up approach to allegations of abandonment with an increasing emphasis on visits and communication with tenants to increase awareness and reiterate a tenant's responsibility under their tenancy agreements.

2.5 The Tenancy Fraud Team are currently working with the Housing and Legal Team with court papers drafted for submission to the courts for a property to be recovered.

Council Tax Fraud

2.6 The Team continues to investigate allegations of false claims for Single Person Discount (SPD) and Council Tax Reduction Support (CTRS). An improved process is in place whereby errors and discrepancies with Council Tax liability are identified and adjusted in a timely manner to make savings, but also to ensure accounts are correct to minimise any ongoing loss.

2.7 The results for the 2023/24 financial year, to the end of quarter 3, are summarised in the table below:

Fraud Area	Number YTD 2023/24	Savings YTD (£) 2023/24
Social Housing Recovered	3	279,000
Succession Prevented	2	186,000
Housing Application withdrawn		
Homeless Application withdrawn		
RTB Withdrawn		
SPD Removed	12	7,758
CTRS	1	440
Business Rates		
Total		473,198

3. Action Tracking

3.1 All high priority actions agreed with management as part of individual audit reviews are subject to action tracking. When high priority actions become due, we seek confirmation from service management that actions have been implemented. At the end of quarter 3, we can report that 96% of high priority actions due, have been confirmed as implemented by management.

3.2 There was one high priority action which was overdue at the end of Q3. Details are provided below.

Details of Audit Issue	Due date	Revised date	Agreed Action
Council Tax Backlog of Council Tax Processes	31/12/23	N/A	<p>We have been given permission (16/11/23) to utilise a TBM underspend funding of £180,000 to plan and manage increased resources from external partner (NEC) and overtime opportunities to help partially mitigate the backlog situation.</p> <p>With the aim of reducing the backlog, we will continue ongoing work to:</p> <ul style="list-style-type: none"> Analyse demand, productivity, capacity, and system processes to identify opportunities for developing efficiencies and increases in productivity based on evidence led decisions. Focus available resources on priority work so that the impact of the backlog on income collection is minimised. Work with IT&D to try to reduce the impact that the delays to the CTAX

Details of Audit Issue	Due date	Revised date	Agreed Action
			digital service implementation have on our workload, to improve the current digital and automation service and identify opportunity for further development or functionality.

3.3 A follow up audit of Council Tax is currently underway.

3.4 A number of high priority actions have had their implementation deadlines extended, in agreement with management. Where the revised deadlines are not met, these will be reported to the next meeting of the Audit & Standards Committee.

4. Amendments to the Audit Plan

4.1 In accordance with proper professional practice, the Internal Audit plan for the year has been kept under regular review to ensure that the service continues to focus its resources in the highest priority areas based on an assessment of risk. Through discussions with management the following audits have been added to the audit plan this quarter:

Planned Audit	Rationale for Addition
General Ledger	This audit will provide some assurance around the current main accounting system before any change to back-office systems. This audit will review controls in relation to the Council's general ledger, including year-end procedures, journal transfers and bank reconciliation
Shared Prosperity Fund	To provide advice and support for processes and reporting to DLUHC
Council Tax Follow Up	To review whether actions agreed in the previous audit have been implemented and mitigate the risks identified.

4.2 In order to allow these additional audits to take place, the following audits have been removed or deferred from the audit plan and, where appropriate, will be considered for inclusion in future audit plans as part of the overall risk assessment completed during the annual audit planning process. These changes have been made on the basis of risk prioritisation and/or as a result of developments within the service areas concerned requiring a rescheduling of audits:

Planned Audit	Rationale for Removal
Procurement Contract Standing Orders	This review is deferred until next year. The new regulations are expected to come into force from October 2024, in accordance with the Procurement Act 2023.
Revenue Budget Management	This audit looks at the framework for the budget management process and would be better timed alongside a follow up review of the effectiveness of savings targets in 2024/25

5. Internal Audit Performance

5.1 In addition to the annual assessment of internal audit effectiveness against Public Sector Internal Audit Standards (PSIAS), the performance of the service is monitored on an ongoing basis against a set of agreed key performance indicators as set out in the following table:

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Quality	Annual Audit Plan agreed by Audit Committee	By end April	G	2023/24 Internal Audit Strategy and Annual Audit Plan formally approved by Audit and Standards Committee 18th April 2023.
	Annual Audit Report and Opinion	By end July	G	2022/23 Annual Report and Opinion presented to Audit and Standards Committee 27th June 2023.
	Customer Satisfaction Levels	90% satisfied.	G	100%
Productivity and Process Efficiency	Audit Plan – completion to draft report stage	67.5%	A	60.8% At the end of the quarter a large amount of work was underway that had not reached the draft report stage. We are working towards achieving the end of year target of 90%.
Compliance with Professional Standards	Public Sector Internal Audit Standards	Conforms	G	<p>Dec 2022 - External Quality Assurance completed by the Institute of Internal Auditors (IIA). Orbis Internal Audit assessed as achieving the highest level of conformance available against professional standards with no areas of non-compliance identified, and therefore no formal recommendations for improvement arising. In summary the service was assessed as:</p> <ul style="list-style-type: none"> • Excellent in: Reflection of the Standards Focus on performance, risk and adding value. • Good in: Operating with efficiency Quality Assurance and Improvement Programme • Satisfactory in:

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
				Coordinating and maximising assurance
	Relevant legislation such as the Police and Criminal Evidence Act, Criminal Procedures, and Investigations Act	Conforms	G	No evidence of non-compliance identified
Outcome and degree of influence	Implementation of management actions agreed in response to audit findings	95% for high priority agreed actions	G	96% for high priority agreed actions (see above)
Our staff	Professionally Qualified/Accredited (Includes part-qualified staff and those undertaking professional training)	80%	G	91%

Audit Opinions and Definitions

Opinion	Definition
Substantial Assurance	Controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Reasonable Assurance	Most controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Partial Assurance	There are weaknesses in the system of control and/or the level of non-compliance is such as to put the achievement of the system or service objectives at risk.
Minimal Assurance	Controls are generally weak or non-existent, leaving the system open to the risk of significant error or fraud. There is a high risk to the ability of the system/service to meet its objectives.

