List of audits completed as part of the 2016-17 Audit Plan (April – August 2016)

Audit	Audit Objective & Opinion
PSN 2016-17	**Control Objectives (CO):** 1. The 2015/16 PSN code of compliance renewal has been completed in advance of its expiry, has been authorised by an appropriate officer and there is evidence to support compliance. **Audit opinion**

CO	Assurance Level	Opinion
1	Satisfactory	Tewkesbury Borough Council's 2015/16 PSN code of compliance submission was found to have been appropriately signed off by the Deputy Chief Executive in their role as the council's Senior Information Risk Owner (SIRO). The initial submission for the 2015/16 PSN connection was made in advance of its expiry, the council was however required to make two further submissions and the accepted submission came after the expiry date. There were however no implications as a result of this. A sample of key requirements from the code of compliance were reviewed during the audit; these included: ☐ Vulnerability management (patch management). ☐ Secure accommodation, supporting policies and practices. ☐ Security incident response. ☐ Authentication and access control to devices and services. ☐ Administrative privileges of users. ☐ Supporting network diagram and ICT health checks. This identified that appropriate supporting documentation was provided as part of the submission, there are however a number of ICT policies and procedures supporting the PSN which require reviewing and updating. In this connection, it is recommended that testing of the Security Incident Management Plan is carried out. Personal commitment statements were found to have been signed and returned for all PSN users, with the exception of two. These two commitment statements have been issued by ICT who were awaiting their return at the time of the audit.

Tree Inspections 2016-17	**Control Objectives (CO):** 1. Trees owned by TBC are being inspected 2. Trees are being accurately recorded according to their age, status and location 3. Findings identified are being resolved as appropriate **Audit Opinion**

CO	Assurance Level	Opinion
1	Limited	Prior to the audit the Asset Manager (AM), who has now taken on responsibility for tree maintenance, was aware that in the winter round of 2015/16 tree inspections, some trees had been inspected that were not owned by the authority. Maps used for the inspection process were incomplete in respect of identifying land owned by the council and the inspectors relied on historic grounds maintenance maps and officer's own knowledge of grass cutting areas to locate the trees for inspection. The audit has quantified that out of the 672 trees inspected, 191 of these are not formally owned by TBC. The AM has indicated that some of the land areas inspected are unadopted and have historically been maintained by TBC. These unadopted areas will be reviewed by the AM and outcomes to resolve the issue of ongoing maintenance/inspection will be presented to council members. The audit noted that trees on non-council land have now been removed from any future inspection rotas and the AM confirmed that their ongoing maintenance is being managed through customer intervention and through the use of legislation concerning dangerous trees. In respect of ensuring that trees on council land are only inspected in future, the AM demonstrated that maps showing current council land have now been updated and this together with instructions being issued directly from the asset management team to UBICO (the service deliverer) and a plot positioning check on newly inspected trees will give assurance of that only TBC owned trees will in future be inspected.
2	Satisfactory	Tree records are maintained on the PSS Live system, which is a cloud based system. Through the checking of several of the tree site areas, a satisfactory level of assurance was obtained that accurate information concerning the type, age and condition of the tree is being recorded. Tree plotting positions were also found to be accurate. However, it was noted that the risk scoring of the tree in respect of setting future inspection regimes was not followed and the AM acknowledged that further training support needs to be offered to the inspecting officers. Further processes in relation to the recording tree service requests raised by customer services and dealt with by UBICO need to be established to ensure that a comprehensive history of actions carried out on any council tree is logged with the PSS system. This includes the identification and handling to handmade play equipment being attached to council owned trees.

			A review of the contract with PSS identified that the council was responsible for providing data recovery and this system needs to be developed in order to ensure that the council's tree data is maintained and accessible at all times. The tree information that is collected during an inspection process is entered onto a handheld device and data is uploaded to the PSS system by the inspecting officer. There has been limited control in confirming that the expected inspections have taken place, however, this will be mitigated in future by the assigning of routes for inspectors to follow and a time frame in which to conduct the inspections. However, consideration does need to be given to verifying actual tree inspections carried to those being uploaded into the PSS Live system to ensure that all tree inspections have been received.
	3	Good	Findings from tree inspections are being resolved appropriately. It was noted that delays may incur with completion of works to trees where trees are cited in conservation areas or if the tree has a preservation order (TPO), as applications have to be made to the planning department. To enhance working practices it is the intention to note TPOs and conservation areas where appropriate within the PSS live system.

Playground Inspections 2016-17	**Control Objectives (CO):**

1.   Playground inspections are undertaken in accordance with the council's inspection plan, conform to EN1176 standards, are carried out by competent officers, and faults are rectified in a timely manner

Audit Opinion

CO	Assurance Level	Opinion
1	Satisfactory	The British Standards EN1176 'best practice guide' recommends that an appropriate inspection schedule and plan should be established in order to mitigate risk of harm. It was found that the council possesses both of these documents and it was noted that the risk assessment schedule was updated to include all current playgrounds during the audit process. With regard to the playground inspection plan this needs to be updated to reflect the optional approach to inspecting newly acquired playgrounds. An annual review of both documents should then be demonstrated.

Playgrounds are being inspected in accordance with the council's risk assessment schedule, although newly adopted playgrounds should demonstrate a twice weekly inspection regime for the first 6 weeks. Inspections are undertaken by a number of council officers from both Environmental Health and Property Services, a log is maintained for inspections carried out by Environmental Health and as this is a useful tool for ensuring that all inspections are undertaken on time – the log should be extended to include all playgrounds and be placed on the public drive so that the review by property services of the |

completeness of the inspection process can by undertaken promptly.

Inspection data is retained on the cloud based PSS live system, and a review of this data found that details retained on individuals inspections are adequate and include details concerning condition of equipment and also site particulars. The syncing of inspection reports from mobile phones was found on occasions to be lengthy in particular for the quarterly operational inspections and this potentially could lead to data being lost if the syncing fails. It was agreed with the Asset Manager that the proposed review of risks to inspection data using the PSS live system will now also consider loss through syncing.

The British Standards state that inspectors should be "competent", however, the standards does not then define competency. The council has provided training for all its inspectors and this was evidenced through the Register of Play Inspectors International. During the audit it was established that this training is to be provided on a regular three yearly basis to all inspectors. This forms the basis of the council's definition of competency and as such will need to be included within the playground inspection plan.

The process for reporting faults was identified and evidence was obtained that gives assurance that faults are being reported, recorded and generally being resolved in accordance with the time frame outlined in the risk matrix used for scoring fault risk levels. The time frame for resolving faults is generated through the risk scoring process and to ensure that a consistent approach is maintained to this scoring it is noted that the inspector training will include this process and feedback of any scoring inconsistencies will be feedback to the relevant inspector. With regard to the resolution of faults, whilst there is no recorded process for reviewing repairs, photographic evidence is maintained of repairs completed by internal staff. Where a contractor is employed to carry out works on faulty equipment, the completion of these works is documented through the following scheduled inspection.

Litigation claims of injury through the use of council playgrounds are covered under council's general public liability insurance. There is reasonable assurance that there are appropriate insurance arrangements in place, and that inspection records and schedules will provide evidence to defend against a potential claim.

	Control Objectives (CO):
Tells Us Once 2016-17	**Control Objectives (CO):** 1. Tell Us Once notifications are processed in a timely manner. 2. Data relating to Tell Us Once notifications is processed and retained in accordance with Data Protection laws. **Audit Opinion**

CO	Assurance Level	Opinion
1	Satisfactory	A review of performance reports provided by DWP established that all notifications sent to Tewkesbury Borough Council had been picked up from the Tell Us Once portal in the first instance, with the longest time taken for a notification to be read being just 1 day and 19 hours. Through reviewing a sample of notifications, assurance was obtained that appropriate systems and records had been updated accurately and promptly following receipt. It is however recommended that consideration be given to Housing Services and the volunteer litter picker scheme administrator receiving notifications, provided that it is acceptable to share this information under Data Protection. Through observation and discussions with staff, assurance was obtained that roles and responsibilities in respect of processing Tell Us Once notifications are clear and that staff within receiving areas are aware of their responsibilities. In respect of the Tell Us Once sponsors; arrangements are now in place for them to receive the four-weekly performance reports. It has also been recommended that the End User Tracker (EUT) which records access to the Tell Us Once portal and is currently out of date, be updated.
2	Satisfactory	A memorandum of Understanding exists between DWP, Gloucestershire County Council and Tewkesbury Borough Council in respect of the Tell Us Once service. Appropriate Customer Service staff have been issued with a token to access the Tell Us Once portal through a two-factor authentication process. Allocated token numbers were found to correspond to the physical token numbers held by staff. The audit established that data retention schedules for the service areas concerned do not currently exist and there is a lack of consistency with how long, or in which form the notifications are retained. It's important that the council ensures it is protecting any personal information it receives and that it is retained appropriately. It has therefore been recommended that a review be carried out to include: • Appropriate retention periods- supported by retention policy • Level of information held • Identification of appropriate user training • Development of a Privacy Policy

Bulky Waste Collection 2016-17	**Control Objectives (CO):**
	1. Bulky Waste Charges have been formally approved and are reviewed on a regular basis
	2. Customer's requests to collect bulky items are dealt with in a timely manner
	3. Bulky Waste payments are collected for the correct charge and are allocated to the general ledger

Audit Opinion:

CO	Assurance Level	Opinion
1	Limited	This audit identified that the bulky waste current charge of £20 has been in operation since April 2011. In addition, a 50% discount of the charge was approved by Executive Committee in September 2011 for customers on housing and council tax benefits. It was agreed with the interim Head of Environment and Housing that a review of the current fee should be undertaken.
2	Limited	Customer access to the booking of bulky collections is through either an online or phone service. The booking process gathers sufficient customer and job information to demonstrate that collections are undertaken. Additional advertised information to support the customer experience is required in relation to providing service terms of reference which should include the conditions on when a refund is provided. The retention of customer data needs to be reviewed to ensure compliance with data protection guidelines. The functionality of the database is adequate for the purpose of recording collection details, however, it does not provide for a refund history on the customer account or show availability of next collection time slots prior to ordering the collection. A review of available time slots found that in some geographical areas customers were waiting 7 weeks before collections, whereas the anticipated service delivery is 10 working days. Factors influencing this delay were, the number of time slots could not meet demand and that time slots were also being used for the delivery of domestic bins. A short term solution had been identified; however, continued monitoring of the time slot availability is required to support the development of a long term remedy to ensuring that service delivery is achieved in a timely manner.
3	Satisfactory	Using a test sample, it was established that bulky waste payments are collected for the correct charge according to any discounts, and are allocated to the general ledger promptly and to the correct code. Currently, refunds are authorised by Customer Services (CS) of which four members of the CS team are authorising refunds. However, according to the authorised signatory list, only one member is authorised to do so. This should be verified and amended accordingly.

ICT Environmental Controls 2016-17	**Control Objectives (CO):**
	1. The council's ICT infrastructure is supported by a Security Policy and adequate business continuity arrangements are in place.
	2. Adequate physical and environmental controls are in place within the ICT server room.
	3. Appropriate insurance cover is maintained in respect of the council's ICT infrastructure.

4. To follow up the recommendations made as part of the 2015/16 ICT asset inventory audit.

Audit Opinion:

CO	Assurance Level	Opinion
1	Satisfactory	The council has an ICT policy which provides high level coverage of general security issues. This is currently in the process of being updated as it was originally approved in 2010. In order to ensure that all aspects of ICT security have been recognised, it has been recommended that a corporate approach be taken to ensuring that appropriate council policies are developed/ updated to incorporate all physical and environmental information security risks which in addition to ICT security should include building security, non-electronic information, computer equipment storage etc. An ICT business continuity plan exists which was last updated in December 2015. This is soon to become obsolete a work is currently underway to develop new business continuity plans for all service areas, which will feed into a corporate business continuity plan for the council. The ICT Operations Manager has been involved in the discussions with individual services to develop their business continuity plans which will inform ICT's plan. In respect of disaster recovery, this is incorporated within ICT's business continuity plan and an agreement is in place with Phoenix Services Ltd to provide a recovery facility; the process of which is tested for two days per annum.
2	Satisfactory	All staff working within Tewkesbury Borough Public Services Centre currently have access to all areas of the building between the hours of 9am to 5pm (with the exception of the ICT server room and Police offices). Although only a small number of staff regularly access the areas occupied by our partner organisations through integrated working, there is a need for a wider awareness of this arrangement in order to manage the security and data protection risks associated with open access to the building. It has therefore been recommended that appropriate action be taken in this respect. The audit confirmed that adequate environmental controls are in place within the ICT server room; these include a fire suppression system, fire extinguishers, fire alarm, air conditioning and uninterrupted power supply; protecting the ICT equipment from risk of fire, water damage and extremes of temperature. Verbal assurance was obtained that this equipment is regularly maintained.
3	Good	The council has a specific insurance policy in place in respect of its computer equipment; this was found to be up to date and provides adequate coverage for the council's needs based on its ICT infrastructure. Valuations in respect of the insured equipment are carried out by the relevant manager on an annual basis to ensure that coverage remains appropriate and these are now also supported by an up to date asset inventory. Furthermore, conditions placed on the council under the policy were found to be met.

Community Support Grants 2016-17	**Control Objectives (CO):** 1. The community grant scheme has been appropriately approved 2. Applications have been appropriately approved and payments have been made in accordance with the scheme 3. There is adequate monitoring of the scheme **Audit Opinion:**

CO	Assurance Level	Opinion
1	Good	Evidence was obtained that the Community Grant Scheme and associated criteria has been appropriately approved at Executive Committee. It was recognised in a report to Exec Committee that the Council has agreed to a budgeted £180,000 allocated to community grants and the community funding officer's post, although at the time of audit, the Council's decision to approve the 2016/2017 budget remains at the status 'for determination'.
2	Good	Using a sample of both successful and unsuccessful applications, a review was completed which identified that these applications had been appropriately approved or rejected at the Community Grants Working Group, according to the criteria set out in the grant scheme guidelines. In addition, testing found that the successful applications had been paid accurately in regards to the approved grant amount, the personal and bank details of the applicant, and appropriately allocated to the General Ledger.
3	Satisfactory	Evidence of monitoring systems was obtained demonstrating that recording of approved grants and allocated funds are documented in the Community Funding Officer's (CFO) monitoring spreadsheet. This monitoring spreadsheet is taken to the quarterly Working Group meetings to keep members informed of the available budget. The CFO confirmed that a visual reconciliation between the monitoring spreadsheet and the general ledger is completed on a regular basis with support from Financial Services. The reconciliation is currently not documented and it is recommended that the monitoring spreadsheet be amended to demonstrate this process and that the CFO receives training on the financial ledger system in order to independently undertake the reconciliation. The monitoring spreadsheet could also be developed to include further information in regards to individual applications, including returned unspent funds, to provide a comprehensive view of the application process.

Corporate Improvement Work	**Post Opening** Identifying posting opening process for social services 'ICT referral service' to ensure that the postal receipts are managed in a confidential manner. **Planning Statistics** Collation of planning bench marking statistics for Corporate Leadership Team. This includes service cost, processing times, team structures and staffing numbers.

The level of internal control operating within systems will be classified in accordance with the following definitions:-

LEVEL OF CONTROL	DEFINITION
Good	Robust framework of controls – provides substantial assurance.
Satisfactory	Sufficient framework of controls – provides satisfactory assurance – minimal risk. Probably no more than one or two 'Necessary' (Rank 2) recommendations.
Limited	Some lapses in framework of controls – provides limited assurance. A number of areas identified for improvement. A number of 'Necessary' (Rank 2) recommendations, and one or two 'Essential' (Rank 1) recommendations.
Unsatisfactory	Significant breakdown in framework of controls – provides unsatisfactory assurance. Unacceptable risks identified – fundamental changes required. A number of 'Essential' (Rank 1) recommendations.

Recommendations/Assurance Statement

CATEGORY		DEFINITION
1	Essential	Essential due to statutory obligation, legal requirement, Council policy or major risk of loss or damage to Council assets, information or reputation. Where possible it should be addressed as a matter of urgency.
2	Necessary	Could cause limited loss of assets or information or adverse publicity or embarrassment. Necessary for sound internal control and confidence in the system to exist and should be pursued in the short term, ideally within 6 months.