

Internal Audit and Counter Fraud Quarter 2 Progress Report 2024/25

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1. Summary of Completed Audits

Payroll

1.1 Employees' salary payments account for a large proportion of the organisation's expenditure. The gross salary payments for ESCC for the 2023/24 financial year averaged £22.9 million per month, with average net salary payments to employees of £17.1 million per month. The Council's Payroll Service is responsible for paying employees accurate amounts, on time, in accordance with organisational and regulatory policies.

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

- Only genuine starters are set up, approved, and pay accurately calculated from the correct date;
- Leavers are removed from the payroll in a timely manner and paid correctly and accurately to the correct dates;
- Permanent variations to pay accurately reflect employees' grades and/or changes to their contracts, calculated and paid from the correct dates;
- Payruns and BACS transmissions are correct and authorised;
- 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; and
- Changes to standing data are reviewed, authorised and input accurately.

1.3 In providing an opinion of **reasonable assurance**, we found that controls over starters, leavers, payruns and BACS transmissions were generally in place and operating as expected, with appropriate segregation of duties and authorisation controls. We also found that payroll data is regularly reconciled to the general ledger, and that changes to payroll standing data were subject to thorough review and testing prior to changes being made.

1.4 We did, however identify some areas where improvement was required, including the need to ensure that:

- Where new starters provide identification documents, copies taken are signed by the officer completing the check to confirm that they have seen the original documentation;
- Access to Council IT systems is removed promptly when staff leave; and
- Where staff secondments take place, there are appropriate agreements in place that can be referred to in the event of disputes.

1.5 Actions to address these issues were agreed with management within a formal management action plan.

Accounts Receivable

1.6 The Accounts Receivable function is responsible for ensuring that all income due to the Council is collected effectively and efficiently, banked promptly and is correctly accounted for.

1.7 This audit aimed to provide assurance over the key controls operating within the Accounts Receivable system, including those in place for ensuring the accuracy of customer details, the

timeliness and accuracy of invoicing, the recording and matching of payments to invoices, and completeness of debt recovery.

1.8 Overall, we were able to provide an opinion of **reasonable assurance** in this area. Based on our work, we found that:

- Proof of debt is provided in order to support the raising of invoices and increase the likelihood of recovery should non-payment occur;
- Invoice requests are subject to quality review and reasonableness checks prior to issue;
- Aged debt reports are regularly reviewed and used to identify areas of debt which may require additional focus;
- Credit note, write-off and refund processes operate as expected; and
- Unallocated income held in the Council's suspense accounts is regularly reviewed and investigated to help ensure that money is allocated to the correct accounts.

1.9 A few areas for improvement were, however, identified and agreed with management, including the need to ensure that invoices are raised promptly, the Income Collection Policy is updated to reflect changes in process, and approval of the reconciliation between SAP and the General Ledger is completed in a timely manner.

Cyber Security Response and Resilience

1.10 Cyber resilience is the ability for an organisation to protect, detect, respond, and recover from cyber-attacks. Through being resilient, organisations have the ability to reduce the impact of an attack and ensure that they are able to continue to operate effectively.

1.11 Organisations can take several steps to improve their overall cyber resilience, including:

- Enhancing overall Information Security measures;
- Implementing measures to be able to detect attacks quickly;
- Having plans in place to minimise the damage following an attack being detected; and
- Being able to recover systems and data once an attack has been successfully dealt with.

1.12 The objective of this audit was to provide assurance that controls are in place to allow the Council to respond effectively to a cyber-attack and that suitable business resilience arrangements have been implemented.

1.13 In completing this review, we were able to provide an opinion of **reasonable assurance** over the controls in place and operating in respect of cyber security response and resilience. We found that:

- In the event of a major incident being declared such as a cyber-attack, the major incident response process is initiated. This includes a template for a resilient response and includes key information such as actions for responsible nominated officers, a communications plan and actions to take following resolution;
- The Council is kept informed and updated on new and emerging cyber threats through updates and alerts received by the Information Security Team; and
- Post incident reviews for all major incidents are conducted in order to evaluate the incident management process, the recovery efforts made and to document any lessons learnt.

1.14 Opportunities for improvement were, however, identified. These were discussed with management and actions were agreed to strengthen the control environment, including the need to:

- Regularly review and update (as necessary) the Council's Major Incident Response process; and
- Ensure the Council's Cyber Incident Response Plan is up-to-date and includes all necessary information, including key contacts.

Domestic Violence and Abuse Refuge Contract - Contract Management

1.15 The Domestic Abuse Act 2021 places a statutory duty on tier one local authorities relating to the provision of support to victims of domestic abuse and their children residing within refuges and other safe accommodation. To meet this statutory duty, the Council contract out this service to a strategic partner who is contracted to make use of housing related funding streams (Housing Benefit and/or Universal Credit) to enable people to live within the refuge accommodation they manage and maintain. The contract price is for general support and running costs, and to ensure sufficiently trained personnel are available to provide assistance and support to residents.

1.16 Clarion Housing Group (the strategic partner) were awarded the contract to provide specialist support in 56 units of safe accommodation, across East Sussex, for people experiencing domestic abuse and violence, and their children. The contract commenced 1 November 2021 for five-years with an option to extend until 31 October 2028, at an initial cost of circa £535k per annum, with an agreed uplift of 2% per annum from April 2023.

1.17 This review considered the effectiveness of controls within the contract management arrangements in place, including in relation to oversight and reporting, financial controls, variations, the financial viability of the contractor and data protection.

1.18 In providing an opinion of **reasonable assurance**, we found various areas of good practice, including that:

- There are appropriate arrangements and controls in place over budget monitoring and expenditure;
- The one material contract variation that had happened since the contract was let was made in accordance with the Council's Procurement and Contract Standing Orders; and
- Roles and responsibilities for data protection are clearly outlined within the contract, are robust and are actioned.

1.19 In addition, we also found that improvement actions were in progress to strengthen communication with the contractor.

1.20 Some further areas for improvement were, however, identified, including the need:

- For a formal contract management plan to help provide a consistent approach to the delivery and monitoring of service provision, and to provide guidance in the event of absence of key staff;
- For the contract management team to independently validate key performance indicator results provided by the contractor; and
- To improve risk management arrangements through ensuring risk management is a standing agenda item at quarterly contract management meetings, to help ensure that all potential risks to

the delivery of this service are identified and documented, and actions to mitigate these are in place and owned.

1.21 Actions to address these issues were agreed with management within a formal management action plan.

Health Visiting Contract – Contract Management

1.22 Under the Health and Social Care Act (2012), the Council has a responsibility for improving the health of the local population, with regulations requiring all families to be offered five mandated health visitor reviews before their child reaches two and a half years old. The Council entered into a contract with East Sussex Healthcare NHS Trust (ESHT) for the provision of the Healthy Child Programme, and other services in relation to health visiting for three years from April 2020. A deed of extension was granted in 2023 for a further three years, to March 2026, and there is scope for an additional extension should both parties agree to this at the end of the current contract period.

1.23 The contract also covers the provision of health visiting services which will contribute towards a range of public health, wellbeing and troubled families programme outcomes, as well as working to promote the outcomes set out in the national Supporting Families Outcome Framework and the '6 high impact areas,' for early years. There is a particular focus within this contract on the most disadvantaged families, and working together to improve the health, wellbeing and care of these children and families.

1.24 The objective of the audit was to provide assurance that contract management controls are in place and are operating as expected to manage key risks and ensure service delivery in relation to the provision of health visiting services to children and families, up to the point where the child reaches two and a half years old.

1.25 Overall, we were able to provide an opinion of **reasonable assurance** in this area, with aspects of good practice including:

- Clear performance standards are set at a level which, if met, will result in the service delivering high-quality and timely provision of health visiting services to families and children;
- Payment rates within the partnership are reviewed and agreed on an annual basis; and
- No changes or amendments to the contract have taken place outside of the permitted contract terms.

1.26 Some areas were, however, identified where improvements could be made to the contract management process. These included the need to ensure that:

- There is a clearly defined contract owner and formal contract monitoring plan in place to help ensure that sufficient monitoring occurs, and that service delivery is in line with organisational requirements and expectations;
- Contract risks are visible to both parties to help ensure these are properly mitigated, and that risk is a standard agenda item at partnership group meetings; and
- Discussions in relation to financial matters are appropriately documented, and more detailed financial information is provided to assist decision-making.

1.27 Formal actions to make improvements in these areas were agreed with management.

Ukraine Funding Follow-Up

1.28 In March 2022, the Government launched the Homes for Ukraine Sponsorship Scheme, which gave Ukrainians the right to apply for a VISA if they had a named eligible sponsor who could provide accommodation in the UK. The Council has several obligations under the scheme, including conducting appropriate checks in respect of the sponsor and accommodation, making 'one-off' £200 subsistence payments to each guest (guest payments), making 'thank you' payments to the host (host payments) and assisting guests to access relevant services. To fulfil these obligations, the Council receives grant funding from the Department for Levelling Up, Housing and Communities (DLUHC). In two tier areas such as East Sussex, funding is provided to the upper-tier authority. However, a condition of the funding is that a plan is agreed locally for prompt payments to lower-tier district and borough councils (D&BCs) to enable them to pay upfront costs and provide services for guests under the scheme.

1.29 In 2023/24, we assessed the adequacy of arrangements in place for managing grant money received and allocated by the Council under the Homes for Ukraine Scheme, providing an opinion of partial assurance due to weaknesses in the control environment with regards to the recording of completed safeguarding checks, the administration of payments made and the ongoing monitoring of those payments. As a result, we completed a follow-up audit to assess the extent to which the agreed actions for improvement have been implemented.

1.30 In completing this follow-up, we were able to provide a revised opinion of **substantial assurance**, finding that all previously agreed actions had been implemented, including that:

- Contracts and/or service level agreements are now in place between the Council and partner organisations that clearly define roles, responsibilities and accountabilities, therefore reducing the risk that safeguarding checks are not completed and of scheme monies being misappropriated;
- Processes have been introduced to reconcile payments made by the district and borough councils with Council records, helping to ensure that payments have only been made where instructed and enabling the identification and recovering of any overpayments made to hosts;
- A monthly process has been introduced to reconcile Council records with those held on the DLUHC system, helping to ensure the accuracy of data held and to reduce the potential risk of overclaiming grant funding; and
- Appropriate risk management arrangements are now in place.

1.31 No further actions for improvement were identified as part of this follow-up review.

Grangemead Establishment Review

1.32 Grangemead offers a hotel-style planned and emergency respite service for people with learning disabilities, sensory impairment and mental health conditions. The service offers a range of activities for guests, including outdoor games, arts and crafts, beauty/manicure sessions, themed nights an in-house cookery and living skills learning opportunities.

1.33 The objective of this audit was to provide assurance that management and financial controls are in place and operating effectively within the home, assessing compliance with key Council policies and procedures.

1.34 Based on the work completed, we were able to provide an opinion of **reasonable assurance** over the controls in place. We found that:

- Payments are subject to appropriate controls;
- For cash that is held and managed on site, monthly reconciliations take place to ensure funds held are accurate;
- There is a robust process for managing client money, with signing-in and checking controls in place;
- A comprehensive Information Asset Register is in place which details all of the information held along with the appropriate retention periods;
- All new starter information is collected and checked prior to the commencement of employment, such as Disclosure Barring Service (DBS) checks, and identification checks; and
- Annual leave requests are made through the appropriate channels, with all requests receiving approval from line management.

1.35 There were, however, some areas where controls could be strengthened, including ensuring that:

- Whilst appropriate budget monitoring takes place, there is a formal action plan to reduce the in-year (23/24) overspend and to ensure future budgets set are appropriate and take into account larger, one-off items of expenditure;
- All staff complete declarations of interest in accordance with the Council's Code of Conduct and Conflict of Interest policy;
- There is an adequate separation of duties within the petty cash process; and
- A leavers checklist is introduced to ensure relevant tasks are completed when someone leaves.

1.36 Actions to address these issues were agreed with management within a formal management action plan.

Registration Service

1.37 Under the Registration Service Act 1953 and overseen by the General Register Office (GRO), the primary role of the East Sussex Registration Service is to carry out the statutory registration of births, deaths, marriages and civil partnerships. The service provides other statutory functions such as citizenship ceremonies, taking notices of marriage and civil partnerships, having custody of all East Sussex registers dating back to 1837 and the issuing of copy certificates from those registers on demand. For the 2023/24 financial year, the service had an annual expenditure budget of £1.8m and generated £2.6m of income.

1.38 The purpose of this review was to assess the arrangements in place within the service in relation to ensuring:

- Compliance with legislative requirements;
- Records and valuable stock are handled and stored securely;
- All income due is identified, collected and banked securely; and
- Employees are managed in line with organisational policies and procedures.

1.39 In providing an opinion of **reasonable assurance**, we generally found adequate controls in these areas. There were, however, some instances where controls could be improved, including:

- That 90% of deaths are registered with a 'medical certificate of cause of death' (MCCD), within the General Register Office key performance target of five days;
- Strengthening of the point-of-sale system, where sales (e.g. ceremony and certificate fees, venue hire etc.) are recorded on spreadsheets which are not integrated with the Council's main financial system, SAP, therefore increasing the risk of misappropriation of income through fraud and error;
- Ensuring employees complete annual declarations of interest in accordance with the Council's Code of Conduct and Conflict of Interest policy; and
- That pre-employment checks for Registrars include a check for bankruptcy in accordance with the Registration of Births, Deaths and Marriage Regulations 1968.

1.40 Formal actions to address these areas were agreed with the service within a formal management action plan.

School Audit Work

1.41 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 key objectives of our work include seeking assurance that:

- Decision making is transparent, well documented and free from bias;
- The school is able to operate within its budget through effective planning;
- Staff are paid in accordance with the school pay policy;
- Expenditure is controlled and funds are used for an educational purpose. The school ensures value for money on contracts and larger purchases; and
- All voluntary funds are held securely, and funds are used in accordance with the agreed aims.

1.42 We undertake school audits through a range of both remote and on-site working arrangements.

1.43 The table below shows a summary of the school audits completed in Q2, together with the level of assurance received and areas for improvement.

Name of School	Audit Opinion	Areas Requiring Improvement
Ashdown Primary School	Reasonable Assurance	Including to ensure that: <ul style="list-style-type: none"> • There is appropriate review and documented approval of key documents and processes, including the school's Scheme of Delegation and Local Financial Procedures; • There is ongoing review and oversight of budgets, including oversight of staffing costs; • The business continuity plan is up-to-date; • Where positive declarations of interest are made, appropriate mitigation measures are agreed where necessary; and • VAT receipts are obtained for purchases made.

Name of School	Audit Opinion	Areas Requiring Improvement
Claverham Community College	Reasonable Assurance	<p>Including to ensure that:</p> <ul style="list-style-type: none"> • The School Fund balance is reduced; • There is ongoing review and oversight of staffing costs; • Where positive declarations of interest are made, appropriate mitigation measures are agreed where necessary; and • VAT receipts are obtained for purchases made.

Grant Related Audit Work

Supporting Families Programme 2024/25 Quarter 2

1.44 The Supporting Families (SF) programme has been running in East Sussex since January 2015 and is an extension of the original Troubled Families scheme that began in 2012/13. The programme is intended to support families who experience problems in certain areas, with funding for the local authority received from the Department for Levelling Up, Housing and Communities (DLUHC), based on the level of engagement and evidence of appropriate progress and improvement.

1.45 Children’s Services submit periodic claims to the DLUHC to claim grant funding under its ‘payment by results’ scheme. DLUHC requires Internal Audit to verify 10% of claims (capped at 20) prior to the Local Authority’s submission of its claim. We therefore reviewed 20 of the 232 families included in the July to September 2024 grant cohort.

1.46 In completing this work, we found that valid ‘payment by results’ (PbR) claims had been made and outcome plans had been achieved and evidenced. All the families in the sample of claims reviewed had, firstly, met the criteria to be eligible for the SF programme and had achieved significant and sustained progress. We therefore concluded that the conditions attached to the SF grant determination programme had been complied with.

Local Authority Bus Subsidy (Revenue) Grant

1.47 Payments from the Department of Transport (DfT) are made to local authorities for the running of local and community bus services. This ringfenced grant is to support local authorities to maintain or improve current service levels, and to invest in alternative services or bus infrastructure provision.

1.48 We were required to undertake sample testing across a number of routes and payments made to operators on an annual basis, to ensure that payments are calculated accurately and that conditions attached to the grant are complied with. Based on our sample testing, we were able to confirm that payments were correct, and that the Council had complied with the terms of the grant. A signed declaration was returned to the DfT within the required timescales.

Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance Blocks) Grant

1.49 Payments from DfT are made to local authorities in relation to highway maintenance and infrastructure through the above grant. This includes five elements:

- Integrated Transport Block;
- Highways Maintenance Block needs element;
- Highways Maintenance Block incentive element;
- Network North; and
- Pothole Fund

1.50 We were required to confirm that the grant conditions had been complied with. A sample of transactions was tested which confirmed this, and a signed declaration was returned to the DfT within the required timescales.

2. Counter Fraud and Investigation Activities

Counter Fraud Activities

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

2.2 In addition, we are currently working with services to ensure that the relevant data extracts are uploaded for the 2024 National Fraud Initiative data matching exercise. The matches from the exercise will be available to review from late January 2025.

Summary of Completed Investigations

Multiple Employment

2.3 Following an external referral regarding an employee having made a false application for employment, we undertook an investigation and identified multiple employment and confirmed a false application. The contract of employment was terminated in the probationary period and final salary withheld. The Council has provided a witness statement and is supporting a criminal prosecution against the individual.

False Representation

2.4 We received an allegation that a member of staff had made a false representation to secure an employee car loan. The investigation upheld the allegation, and the employee resigned pending disciplinary action. An invoice has been raised to recover the outstanding loan amount.

Conflict of Interest

2.5 We received an allegation that a former employee had established a company supplying services to the Council and was unfairly favoured for the award of work. The investigation found that

work had been awarded to the company by an existing member of staff in conflict with Council policy. Actions were agreed to improve the control environment and disciplinary taken against a member of staff concerned. The supplier has been blocked from any future use.

Unfair Recruitment

2.6 We received an allegation that a Council interview process was unfair in that it did not follow the correct process and had favoured a preferred candidate. The investigation found evidence that good practice had not been followed and not all candidates were given reasonable notice of interview dates, resulting in disciplinary action being taken against the recruiting manager.

School Admissions

2.7 We received an allegation of false representation in relation to a school admissions application, with the applicant alleged not to be residing at the address given. The application was in relation to an in-year application for an individual returning to the UK. No evidence of fraud was found, and the allegation was not upheld.

3. Action Tracking

3.1 All high priority actions agreed with management as part of individual audit reviews are subject to action tracking, whereby we seek written confirmation from services that these have been implemented. As at the end of quarter 2, all high priority actions due had been implemented.

4. Amendments to the Audit Plan

4.1 In accordance with proper professional practice, the internal audit plan for the year remains 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 reviews have been added to the audit plan so far this year:

Review	Rationale for Addition
Registration Service	Identified as an area for review after the audit plan had been agreed (see 1.37 above).
Declaration of Interest System Upgrade Project	Advice on risk and control in relation to the upgraded declaration of interest system.
SAP Support Costs	Requested by IT&D management to investigate the implications of removing the SAP security and access role (as reported in Q1).
Civica Property Management (CPM) system - Payment Controls	To review internal controls in the system following the identification of potential duplicate payments.
Oracle Programme Governance and Risk Management Arrangements	To review programme governance and risk management arrangements.
Oracle Implementation Programme Controls Assurance	To assess controls within the Enterprise Performance Management module of Oracle.

Review	Rationale for Addition
– Enterprise Performance Management (EPM)	
Early Years Childcare Expansion Grant	New grant requiring certification.
Home to School Transport	Audit requested by the Corporate Management Team due to the continued overspend situation in this area.
Traffic Signal Obsolescence and DfT Green Light Fund	New grant requiring certification.

4.2 To-date, the following audits have been removed or deferred from the audit plan and, where appropriate, will be considered for inclusion in the 2025/26 plan as part of the overall risk assessment completed during the annual audit planning process. These changes are made on the basis of risk prioritisation and/or as a result of developments within the service areas concerned requiring a rescheduling of audits. Of particular significance is the planned go-live of the next phase of Oracle (Finance, Procurement and Recruitment) for April 2025, and the need for internal audit to provide significant resource to support the assurance arrangements ahead of the eventual implementation. As such, further amendments to the audit plan will be required in quarters 3 and 4.

Planned Audit	Rationale for Removal
Financial and Benefit Assessments	New process changes being implemented, so rescheduled for 2025/26.
Broadband Grant	No grant certification required this year.
Organisational Response to Financial Challenges	Replaced with Home to School Transport, as above.
Alternative Education Provision Commissioning for Children	New process changes being implemented, so rescheduled for 2025/26.

4.3 The following audit work is currently in progress at the time of writing this report (including those at draft report stage, as indicated) or is scheduled for quarter 3:

In Progress:

- Health and Safety Compliance (draft report)
- Appointee and Deputyship Follow-Up (draft report)
- Contract Management Follow-Up (draft report)
- Oracle Implementation Programme – Programme Governance and Risk Management Arrangements (draft report)
- Oracle Implementation Programme – Controls Assurance – Enterprise Performance Management (EPM) (draft report)
- Procurement Data Analytics Follow-Up (draft report)
- Direct Payments
- Accounts Payable
- Pension Fund - Financial Controls
- Transition of Local Enterprise Partnerships (advisory)

- Home Care Contract Management
- Waivers to Procurement and Contract Standing Orders
- Civica Property Management (CPM) Payment Controls
- Civica Property Management (CPM) IT Application Controls Follow-Up
- Home to School Transport
- Declaration of Interests System Upgrade Project (advisory)
- Workforce Capacity and Working Arrangements
- Mobile Phone Application Management
- IT&D Project Management
- IT Asset Records Management
- Surveillance Cameras
- PAX IT Application Control

Scheduled:

- Pension Fund - Administration of Pension Benefits
- Supporting Families Q3
- Capital Budgetary Control
- Risk Management
- Transition of Young People into Adult Social Care
- Children’s Services Liquidlogic (LCS) and Controcc Systems
- Pension Fund – The Administration of Benefit Payments
- St. Richard’s Catholic College Follow-Up
- Volunteers
- Risk Management
- Accountable Body Status
- Cultural Compliance
- Microsoft Teams – Governance
- Traffic Signals Obsolescence and DfT Green Light Fund
- Contain Outbreak Management Fund

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 (RAG)	Actual Performance
Quality	Annual Audit Plan agreed by Audit Committee	By end April	G	2024/25 Internal Audit Strategy and Annual Audit Plan formally endorsed by Audit Committee on 28 March 2024.

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score (RAG)	Actual Performance
	Annual Audit Report and Opinion	By end July	G	2023/24 Internal Audit Annual Report and Audit Opinion was noted by Audit Committee on 5 July 2024.
	Customer Satisfaction Levels	90% satisfied	G	95.2%
Productivity and Process Efficiency	Audit Plan – completion to draft report stage	90%	G	56.2% achieved to the end of Q2, against a Q2 target of 45%.
	Percentage of audit plan days delivered	90%	G	46.8% achieved to the end of Q2, against a Q2 target of 45%. However, due to required, in-year budget savings, we have agreed to reduce the audit plan for the year by 100 days; this is a one-off reduction, and it is anticipated that future years' audit plans will revert to original levels. Against the adjusted plan, we have delivered 50% against the Q2 target.
Compliance with Professional Standards	Public Sector Internal Audit Standards	Conforms	G	Dec 2022 - External Quality Assurance completed by the Chartered 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: <ul style="list-style-type: none"> • Excellent in: Reflection of the Standards. Focus on performance, risk and adding value. • Good in:

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score (RAG)	Actual Performance
				<p>Operating with efficiency Quality Assurance and Improvement Programme.</p> <ul style="list-style-type: none"> • Satisfactory in: Coordinating and maximising assurance. <p>November 2023 – Updated self-assessment against the Public Sector Internal Audit Standards completed. The service was found to be fully complying with 319 of the standards and partially complying with 2. In both cases, proportionate arrangements remain in place.</p> <p>November 2023 - Quality review exercise completed. No major areas of non-conformance identified. The need to ensure consistency in the quality of the evidence contained within a small number of audit working papers was identified. This was addressed as part of our assignment manager review process and will be further considered at our auditor development days during 2024/25</p>
	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	97% for high priority agreed actions	G	100%

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score (RAG)	Actual Performance
Our staff	Professionally Qualified/Accredited	80%	G	88%*

*Includes part-qualified staff and those undertaking professional training.

Audit Opinions and Definitions

Opinion	Definition
<p>Substantial Assurance</p>	<p>Controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.</p>
<p>Reasonable Assurance</p>	<p>Most controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.</p>
<p>Partial Assurance</p>	<p>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.</p>
<p>Minimal Assurance</p>	<p>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.</p>