

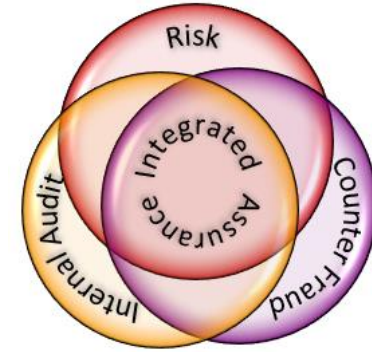


Internal Audit Progress Report 2024-25

Plymouth City Council Audit & Governance Committee

September 2024

Official



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Introduction

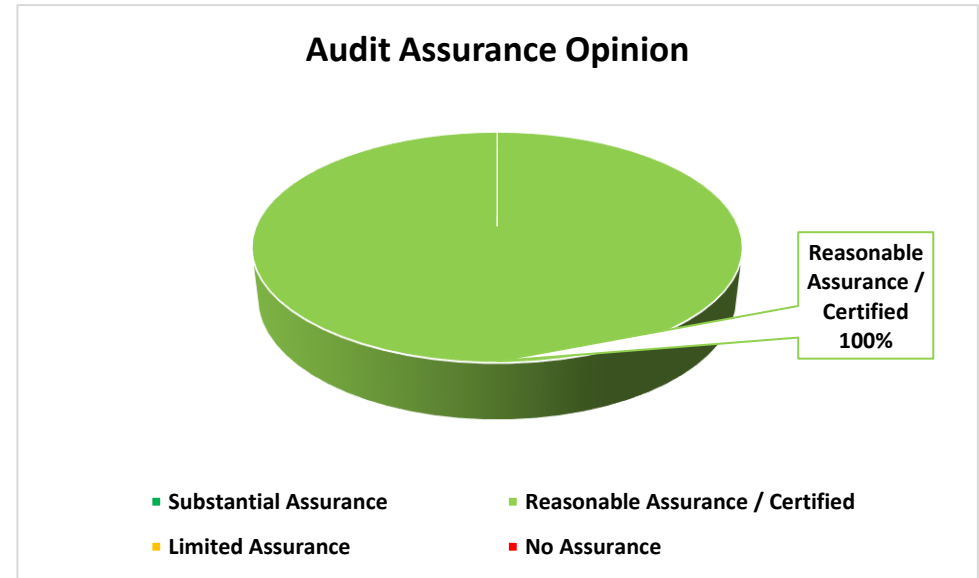
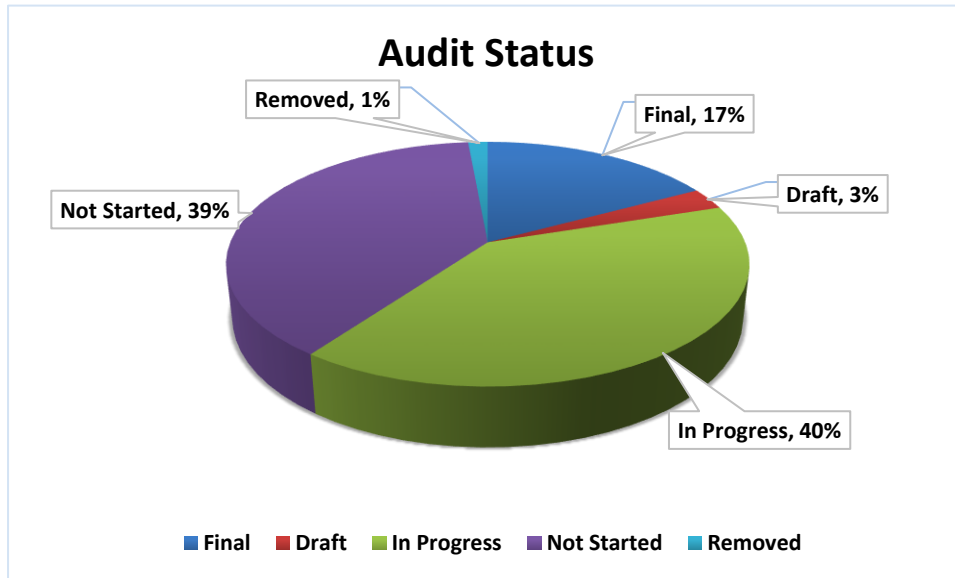
This report provides a summary of performance in the year up to 31st July 2024 against the 2024/25 Internal Audit Plan, below, agreed by Audit and Governance Committee at its meeting on 12th March 2024, highlighting the key areas of work undertaken and summarising our main findings and audit opinions. The key objectives of the Devon Audit Partnership (DAP) are to provide assurance to the Audit and Governance Committee, Section 151 Officer (Service Director for Finance) and senior management on the adequacy and security of the systems and controls operating within the Council and to provide advice and assurance to managers and staff.

Thematic Overview of Audit Coverage for 2024/25							
	Resources	Children's Services	Adults, Health and Communities	Executive Office	Office of Director for Public Health	Place	Client & Audit Governance
Thematic Overview Audit Coverage	Capital Programme		CQC Improvement Plan				
	Management of Grants		ASC Debt Management	Risk Management			Corporate Governance
	Budget Management	Childrens Improvement Plan	ASC Provider Viability	Performance Management	Public Health Grants	Tree Management Policy and Processes	Audit Planning & Co-ordination
	Income Collection	Childrens Independent Placements	People Business Support	Constitutional Review Group	Coroners	PASD Freeport	Liaison with External Auditor
	Declarations of Interest	Supporting Families	ASC Income	Purchasing / Procurement Systems	Bereavement services	Grant Certification	Tracking of Audit Actions Agreed by Management
	IR35	Transitions	Transitions	Fuel Cards	PHSE/RHSE		Advice
	DBS		Eclipse Phase 3 - Finance Module				
	Fully Catered		The Plymouth Alliance				
		Homelessness					
		Emergency Accommodation Payments					
Core Assurance	Key Financial Systems – Payroll, Creditors, Debtors, Main Accounting System, Council Tax, Business Rates, Housing Benefits, Treasury Management.						
	ICT – Cyber Assessment Framework, Corporate Establishment User Access and Licencing.						
	Grants – 30+ Grants for Certification, including Disabled Facilities Grants.						

The above diagram shows the thematic approach to audit coverage in the coming year underpinned by defined, core assurance work.

Review of Audit Progress

Overall, good progress has been made against the plan agreed with management for the 2024/25 financial year. Of the work in the current audit plan 60% is in progress or has been completed, with 100% of final reports providing Reasonable Assurance/Certified without amendment. We continue to work with management to ensure that the Councils audit need requirements are reflected in our audit plan, an agile audit plan will ensure our audit work is focused on the Councils key objectives and their associated risks and opportunities. Final audit reports include an action plan which identifies responsible officers, and target dates to address, any control issues or recommendations for efficiencies, identified during each review.



All Internal Audit reports issued since the 1st April 2024 provide a 'Reasonable Assurance' opinion. Financial assurance audits of Fully CaterEd and Plymouth Active Leisure, and a governance audit of On Course South West have been completed. An audit of Purchasing Cards, that commenced in 2023/24, has been extended to include further data analysis and card holder surveys, this work is currently being quality assured prior to a draft report being issued. Audit work has commenced on areas linked to Council risks including Capital Programme, ASC Service Provider Viability, ASC Debt Management, Freeport Governance and Decision Making and Income Collection. There has been one change to the plan so far with Performance Management replaced with PCC Company Governance. The ICT audit plan of work has been refined to three distinct audits Cyber Assessment Framework, User Access Management and Asset Management and audit of the Councils Key Financial Systems has commenced with a focus on Cyber Security arrangements. Further information on these audits and a summary of Internal Audit's progress against the 2023/24 Internal Audit Plan, including all work carried out or concluded since 1 April 2024 and planned work is detailed in the following pages.

Audit work in the period up to 31st July 2024 has included completion of work ongoing from 2023/24 and regulatory grant certification work in relation to £15m of grant funding received by the Council across six projects. This is in addition to four monthly claims and certification of the first quarterly claim for payment by results (PBRs) under the National Supporting Families Outcomes Framework.

Internal Audit Progress 2024/25 - Audit Status and Assurance Opinion

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
Main Accounting System 2023/24	Final	Reasonable	The Main Accounting System internal control framework continues to operate effectively with processes operating as expected and in accordance with Financial Regulations. A balanced budget was set, approved, accurately input to the MAS and regular routine reconciliation, monitoring and reporting ensure the accuracy and completeness of financial information.	5	0	3	2	0
Treasury Management 2023/24	Final	Reasonable	Plymouth City Councils (PCC) Treasury Management system is effective with strong governance arrangements and operational processes in place. 2023/24 has been a very difficult year due to uncertainty around a money market that has been difficult to predict with fluctuating interest rates. However, despite these challenges, the robust Treasury Management arrangements have enabled ongoing effective financial management.	4	1	2	1	0
Risk Management 2023/24	Final	Reasonable	Plymouth City Councils overall Risk Management Framework continues to provide Reasonable Assurance that risks to the achievement of its corporate and service plan objectives are identified, evaluated, monitored and appropriately managed. The Council have a robust Risk and Opportunity Management Strategy that continues to be updated and approved by Audit and Governance Committee to ensure it remains fit for purpose.	4	0	3	0	1
Deprivation of Liberty Safeguards (DoLS) Eclipse Module	Final	Reasonable	Migration of DoLS data to Eclipse was completed in August 2023. Migration spreadsheets were made available to audit and demonstrated testing had been carried out after the migration to ensure the accuracy and completeness of DoLS data in Eclipse. Further random cases were also selected, checked and the accuracy and completeness of DoLS information verified on Eclipse to source documentation. Input of new DoLS referrals to Eclipse was successfully implemented in July 2023, however, some functionality issues have been highlighted that need to be resolved or	4	0	4	0	0

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			<p>there is a risk that reliance will continue to be placed on inefficient manual systems and the full benefits of implementing Eclipse not realised.</p> <p>Devon Audit Partnership were unable to provide assurance in relation to the automated DoLS statutory return as the 2023/24 return has been compiled manually from data in the DoLS spreadsheet rather than run from Eclipse. This is likely to continue for the 2024/25 return with further tests required on the DoLS statutory return tool on Eclipse before the team have full confidence in its data capture.</p>					
Fully Catered	Final	Reasonable	<p>Reasonable assurance is provided that Fully Catered LTD accounts for 2022/23 and 2023/24 are accurate and complete. This is demonstrated by:</p> <ul style="list-style-type: none"> • Keeping appropriate financial records throughout the year. • Keeping appropriate expenditure records and maintaining VAT records. • Expected income is fully received, properly recorded and promptly banked. • Year end and periodic bank reconciliations are undertaken promptly. • Fixed assets valuations are supported by accurate, complete and timely supporting Fixed Asset Registers and Inventories. • Accruals and prepayments are correctly identified, accounted for and stated at year end. <p>A couple of observations have been made that with appropriate management action will strengthen overall financial management.</p>	5	0	3	1	1
Supporting Families PBR Claim Quarter 1 (April - June 2024)	Final	Certified	<p>In accordance with MHCLG programme guidance three monthly payment by results claims have been checked and verified prior to submission and we certified the first quarterly claim by the 26th June 2024 deadline. The Council target for 2024/25 is to achieve successful outcomes for 609 families, PBR's were claimed for 80</p>	N/A Mandatory Grant Certification				

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			(13%) families, resulting in £64,000 of funding to the Council.					
SWLEP Growth Deal, Charles Cross	Final	Certified	In accordance with South West LEP Growth Deal grant conditions we undertook the annual audit of the statement of grant usage. Growth Deal funding of £2.1m was awarded to this project.	N/A Mandatory Grant Certification				
SWLEP Growth Deal Northern Corridor Traffic Signals	Final	Certified	In accordance with Growth Deal grant conditions, we undertook the annual audit of the statement of grant usage. Growth Deal funding of £2.1m was awarded to this project, the project is now complete, and this was the final audit.	N/A Mandatory Grant Certification				
SWLEP Growth Deal Eastern Corridor Strategic Cycle Network	Final	Certified	In accordance with Growth Deal grant conditions, we undertook the annual audit of the statement of grant usage. Growth Deal funding of £3.4m was awarded to this project.	N/A Mandatory Grant Certification				
SWLEP Growth Deal Plymouth Railway Station	Final	Certified	In accordance with Growth Deal grant conditions, we undertook the annual audit of the statement of grant usage. Growth Deal funding of £4.7m was awarded to this project.	N/A Mandatory Grant Certification				
SWLEP Get Building Fund Plymouth Business Parks	Final	Certified	In accordance with Get Building funding grant conditions we undertook the annual audit of the statement of grant usage. Get Building funding of £1.9m was awarded to this project.	N/A Mandatory Grant Certification				
SWLEP Growth Deal Oceansgate Phase 1	Final	Certified	In accordance with Growth Deal grant conditions, we undertook the annual audit of the statement of grant usage. Growth Deal funding of £1.5m was awarded to this project.	N/A Mandatory Grant Certification				
Plymouth Active Leisure (PAL) Financial Reconciliations 2024/25	Draft	Reasonable	<p>Financial reconciliation procedures provide 'Reasonable Assurance' that Plymouth Active Leisure's income and payments are accurately and completely stated in Civica General Ledger from which Financial Statements are produced. This was demonstrated by:</p> <ul style="list-style-type: none"> • Defined roles and responsibilities of PCC Accountants and Plymouth Active Leisure in processing, recording and reconciling income and payments. • Comprehensive procedures in place for the reconciliation of income and payments. • Reconciliation of income and payments undertaken regularly, promptly and subject to review. • Retention of supporting financial information. 	Draft	1	1	1	0

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			<ul style="list-style-type: none"> Discrepancies identified, investigated and action taken. <p>At the time of the audit the Gladstone Control Account never fully reconciles, action is being taken with the support of Corporate Service Accountants to resolve this. In addition, there is a £3bn balance on Plymouth Active Leisure suspense, this is due to a known system error where the Gladstone system is recognising the member id/sales id number as the value of a session. Action is being taken to resolve this with software supplier Gladstone.</p>					
On Course South West 2024/25	Draft	Reasonable	<p>On Course South West's overall governance, risk and financial management arrangements provide reasonable assurance that risks to the achievement of its objectives are mitigated, supporting its ongoing viability, sustainability and effectiveness in the medium to long term. This was demonstrated through:</p> <ul style="list-style-type: none"> Defined governance structures, accountability and roles and responsibilities. Clear strategy, policy and plans, linking to Plymouth City Councils Corporate Priorities, Strategy 4 Skills and the City's wider growth agenda. Risk management arrangements that identify, assess, mitigate, manage, monitor and report risks and opportunities associated with adult education activities including potential threats and uncertainties. Adult Education Service delivery provided internally or subcontracted is in accordance with AEB, (ASF from 01/08/2024) and ESFA funding requirements. Subcontracted service delivery is procured in accordance with ESFA requirements and contract standing orders, with procurement regulations, procedures and processes adhered to in the selection of education providers. 	Draft	0	3	0	1

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
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			<ul style="list-style-type: none"> Robust contracts are awarded following appropriate due diligence and effective contract management arrangements are in place to monitor performance and compliance. Payment for subcontracted service delivery is subject to control and agreement, and made in accordance with Financial Regulations, Standing Orders and financial system requirements. Financial management arrangements ensure compliance with financial regulations and grant funding terms and conditions. <p>Our opinion is based on revised governance arrangements which are still in their infancy in terms of it being fully integrated practice, however it is recognised that action continues to implement this and once embedded and integrated should provide substantial assurance that governance and operational delivery is effective and efficient.</p> <p>Opportunities should be taken to ensure appropriate and consistent oversight at DMT and elected member level and to develop robust performance reporting that includes KPI metrics aligned with the wider skills and growth agenda that can be used to support strategic decisions and inform future delivery plans.</p>					
Purchasing Cards 2023/24	In Progress	-	The objective of this audit is to provide an assurance opinion on the effectiveness of the Purchasing Card system within Plymouth Council and evaluate the internal control framework to mitigate the overall risk of inappropriate, inaccurate, untimely, unauthorised, or fraudulent purchase of goods and services or unreliable financial data.	Currently In Progress				
Fuel Cards 2024/25	In Progress	-	To provide assurance on effectiveness of the control framework to manage fuel cards used by the council and mitigate the following risk areas:	Currently In Progress				

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			<ul style="list-style-type: none"> Central oversight and direction on the use of fuel cards is not sufficient resulting in additional costs or failure to achieve savings. Procedures to use fuel cards are not comprehensive or clearly defined or are not followed increasing risk related to misuse or incorrect use. Line Management checks and counter Fraud reviews are not undertaken increasing risk related to fraud and error. 					
Supporting Families PBR Claim Quarter 2 (July - September 2024)	In Progress	-	In accordance with MHCLG programme guidance the first of two monthly payment by results claims expected this quarter have been checked and verified prior to submission. The Council target for 2024/25 is to achieve successful outcomes for 609 families, a further 35 PBR's were successfully identified taking the overall number of families successfully supported to 115 (19%).		Currently In Progress			
ASC Service Provider Viability 2024/25	In Progress	-	To assess the effectiveness of the internal control framework implemented by the local authority to identify and manage the risks associated with potential adult social care provider failure, closure, administration, or bankruptcy.		Currently In Progress			
ASC Debt Management 2024/25	In Progress	-	To provide the Council with an opinion on the internal control arrangements to mitigate the risk of accumulating ASC debt leading to budget deficits, affecting the ability to provide essential services and meet other financial obligations. This will consider processes in place to pursue debts within Adult Social Care (ASC) to maximise income for the Council whilst supporting vulnerable service users who struggle to pay and addressing those who "won't pay".		Currently In Progress			
Freeport (Plymouth & S.Devon) - Governance and Decision Making 2024/25	In Progress	-	To provide assurance that the processes and procedures for managing the governance structures and meetings established by the Plymouth and South Devon Freeport (PSDF) are in place, operating effectively and that the risk of weak governance structure leading to ineffective decision making and organisational outcomes not being achieved as intended is sufficiently mitigated.		Currently In Progress			
PCC Capital Programme 2024/25	In Progress	-	To assess and evaluate the effectiveness of governance structures, risk management arrangements, stakeholder		Currently In Progress			

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			engagement strategies, and contingency planning within the capital programme. The audit aims to ensure that these elements are robustly implemented to enhance the resilience and success of the capital programme and prevent the loss of financial control of the programme and/or non-delivery of strategic objectives and services.					
Income Collection 2024/25	In Progress	-	To assess the adequacy of income collection arrangements in ensuring that all income due is received accurately, completely, and on time and to provide assurance that the internal control framework mitigates the risk of failing to maximise income collection, increasing the pressure on budgets, the uncertainty over financial sustainability and impacting the Council's ability to deliver its services.		Currently In Progress			
Business Rates System 2024/25	In Progress	-	To assess and evaluate the internal control frameworks in place to mitigate the risk of: <ul style="list-style-type: none"> Failing to maximise Business Rates collection, increasing the pressure on budgets, the uncertainty over financial sustainability and impacting the Council's ability to deliver its services. Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data. 		Currently In Progress			
Council Tax System 2024/25	In Progress	-	To assess and evaluate the internal control frameworks in place to mitigate the risk of: <ul style="list-style-type: none"> Failing to maximise Council Tax collection, increasing the pressure on budgets, the uncertainty over financial sustainability and impacting the Council's ability to deliver its services. Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data. 		Currently In Progress			
Creditors System 2024/25	In Progress	-	To assess and evaluate the internal control frameworks in place to mitigate the risk of: <ul style="list-style-type: none"> Inappropriate, inaccurate, untimely or unauthorised payments, fraud or unreliable financial data, leading to an increase in budget pressures, 		Currently In Progress			

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			<p>expenditure exceeds resources in the Medium Term Financial Plan, inability to deliver Council Service and non-compliance with procurement and payment legislation.</p> <ul style="list-style-type: none"> Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data. 					
Debtors System 2024/25	In Progress	-	<p>To assess and evaluate the internal control frameworks in place to mitigate the risk of:</p> <ul style="list-style-type: none"> Failing to ensure all sundry debt due to the Council is recovered, increasing the pressure on budgets, the uncertainty over financial sustainability and impacting the Council's ability to deliver its services. Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data. 		Currently In Progress			
Housing Benefits 2024/25	In Progress	-	<p>To assess and evaluate the internal control frameworks in place to mitigate the risks of:</p> <ul style="list-style-type: none"> Housing Benefit and Council Tax Support paid inappropriately and, in an untimely manner. Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data. 		Currently In Progress			
Main Accounting System 2024/25	In Progress	-	<p>To evaluate and report on the adequacy and effectiveness of the internal control framework of the Main Accounting System (MAS) to mitigate the risk if:</p> <ul style="list-style-type: none"> Ineffective financial management, failing to ensure PCC remains viable, stable and effective in the medium to long term. Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data. 		Currently In Progress			

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Cyber Assessment Framework 2024/25	In Progress	-	To provide assurance on the effectiveness of arrangements to mitigate the risk of a successful Cyber-attack, including the Councils cyber security and resilience arrangements not being aligned with industry good practice to minimise the impacts of adverse cyber events.		Currently In Progress			
Plymouth Local Authority Companies - Governance Review 2024/25	In Progress	-	To evaluate the effectiveness of governance and financial management within local authority companies. This audit aims to assess the adequacy and effectiveness of the internal control framework in place to mitigate: <ul style="list-style-type: none"> Ineffective governance, leading to non-compliance with laws and regulations, reputational damage, strategic misalignment, and operational inefficiencies. Poor financial management, leading to financial instability and inaccurate financial reporting. 		Currently In Progress			
Procurement / Purchasing Systems 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Risk Management 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Supporting Families PBR Claim Quarter 3 (October - December 2024)	Not Started	-	Planned quarter 3		Not Yet Started			
Supporting Families PBR Claim Quarter 4 January - March 2025)	Not Started	-	Planned quarter 4		Not Yet Started			
Children's Independent Placements 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
SEND 2024/25 Follow Ups	Not Started	-	Planned quarter 4		Not Yet Started			
The Plymouth Alliance	Not Started	-	Planned quarter 4		Not Yet Started			
Homelessness	Not Started	-	Planned quarter 4		Not Yet Started			
Emergency Accommodation Payments 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Disabled Facilities Grant 2023-24	Not Started	-	Planned quarter 3		Not Yet Started			

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Business Support Provision 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
ASC Income - Joint Funded Care Packages 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
CSC to ASC Transitions 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Tree Management Policy and Procedures 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Public Health Audit Plan 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Payroll System 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Treasury Management System 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Management of Grant Funding 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Budget Management 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Declarations of Interest 2024/25 (Follow Up)	Not Started	-	Planned quarter 3		Not Yet Started			
Declarations of Interest 2024/25 (Follow Up)	Not Started	-	Planned quarter 3		Not Yet Started			
IR35 (Follow Up) 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
DBS and Independent Safeguarding (Follow Up) 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
ICT User Access Management 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
ICT Asset Management 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
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Constitutional Review 2024/25 - Financial Regulations & Standing Orders	Ongoing	Consultancy and Advice	Advise on the revision of Financial Regulations and Contract Standing Orders.	N/A	Consultancy and Advice			
Chief Executive Advice 2024/25	Ongoing	Consultancy and Advice	Provision of ad hoc real time advice throughout 2024/25 to support mitigate risk and /or transformational change, this has included: <ul style="list-style-type: none"> Proposed changes to the Whistleblowing Policy. 	N/A	Consultancy and Advice			
Children's Improvement Plan 2024/25	Ongoing	Consultancy and Advice	To identify areas for audit assurance in consultation with management and independently as appropriate and inform overall assurance opinion for Children's Services. Manage audit plan to align with CQC Improvement Plan in real time to accommodate highest priority work.	N/A	Consultancy and Advice			
Eclipse Project Board - Phase 3 2024/25	Ongoing	Consultancy and Advice	To attend Eclipse Project Board, to provide advice and assurance as appropriate as the Eclipse Finance module is implemented.	N/A	Consultancy and Advice			
CQC Improvement Plan 2024/25	Ongoing	Consultancy and Advice	To identify areas for audit assurance in consultation with management and independently as appropriate and inform overall assurance opinion for Adults, Health and Communities. Manage audit plan to align with CQC Improvement Plan in real time to accommodate highest priority work.	N/A	Consultancy and Advice			
Place Advice 2024/25	Ongoing	Consultancy and Advice	Provision of ad hoc real time advice throughout 2024/25 to support mitigate risk and /or transformational change, this has included: <ul style="list-style-type: none"> Proposed changes to PEC / PCC Strategic Partnership Agreement. Capital Programme Board Terms of Reference. 	N/A	Consultancy and Advice			
PCC South West Devon Waste Partnership 2024-25	Ongoing	Consultancy and Advice	DAP continue its participation with the Partnership, attending Project Executive meetings.	N/A	Consultancy and Advice			
Resources Advice 2024/25	Ongoing	Consultancy and Advice	Provision of ad hoc real time advice throughout 2024/25 to support mitigate risk and /or transformational change, this has included:	N/A	Consultancy and Advice			

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
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			<ul style="list-style-type: none"> Provision of information to CIPFA Review 					
Grants Advice, Planning, Monitoring 2024/25	Ongoing	Consultancy and Advice	Provision of ad hoc real time advice throughout 2024/25 to support grant funding, management and assurance.		N/A Consultancy and Advice			
Payroll System (iTrent) Implementation 2024/25	Ongoing	Consultancy and Advice	To attend appropriate project board meetings/working groups, to provide advice and assurance as appropriate as the iTrent Payroll System is implemented.		N/A Consultancy and Advice			
Corporate Information Management 2024/25	Ongoing	Consultancy and Advice	Participation with the Partnership, attending Project Executive meetings.		N/A Consultancy and Advice			
Performance Management 24/25	Removed	N/A	In consultation with the Head of Governance, Performance and Risk it was agreed to remove this audit from the plan. This has been replaced with the PCC Companies Governance audit for which a higher audit need assessment was identified with the Head of Finance.		N/A Removed from plan			