



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

CRAWLEY BOROUGH COUNCIL
INTERNAL AUDIT ANNUAL REPORT & OPINION 2022 /23

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May 2023

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1. Role of Internal Audit

The Council is required by the Accounts and Audit (England) Regulations 2015, to

‘undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

In fulfilling this requirement, the Council should have regard to the Public Sector Internal Audit Standards (PSIAS), as the internal audit standards set for local government. In addition, the Statement on the Role of the Head of Internal Audit in Public Service Organisations issued by CIPFA sets out best practice and should be used to assess arrangements to drive up audit quality and governance arrangements.

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.



2. Internal Audit Approach

To enable effective outcomes, internal audit provides a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary. A full range of internal audit services is provided in forming the annual opinion.

As the Chief Internal Auditor, I review the approach to each audit, considering the following key points:

- Level of assurance required.
- Significance of the objectives under review to the organisations' success.
- Risks inherent in the achievement of objectives.
- Level of confidence required that controls are well designed and operating as intended.

All formal internal audit assignments will result in a published report. The primary purpose of the audit report is to provide an independent and objective opinion to the Council on the framework of internal control, risk management and governance in operation and to stimulate improvement.



The Southern Internal Audit Partnership (SIAP) maintain an agile approach to audit, seeking to maximise efficiencies and effectiveness in balancing the time and resource commitments of our clients, with the necessity to provide comprehensive, compliant and value adding assurance.

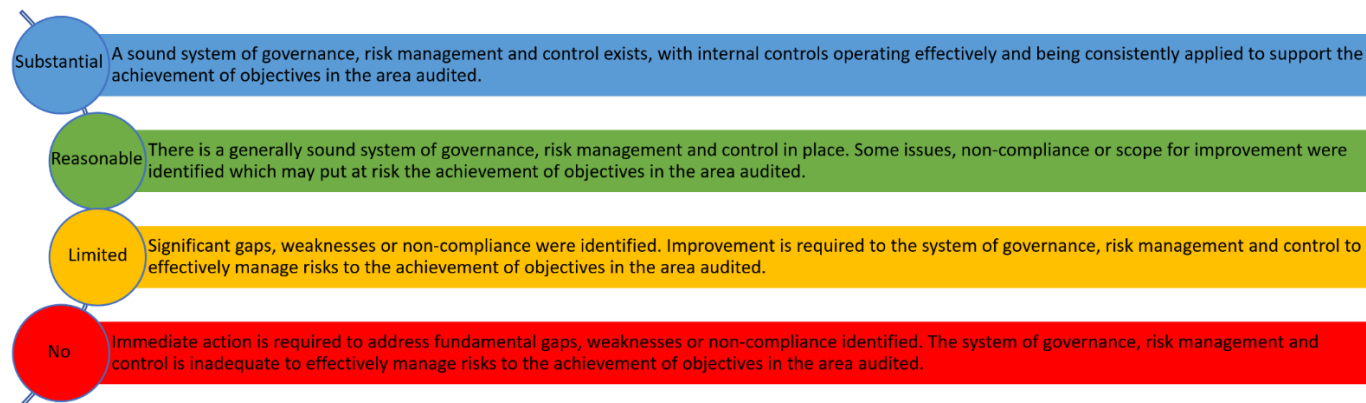
Working practices have been reviewed, modified and agreed with all partners following the impact and lessons learned from the COVID-19 pandemic and as a result we have sought to optimise the use of virtual technologies to communicate with key contacts and in completion of our fieldwork. However, the need for site visits to complete elements of testing continues to be assessed and agreed on a case-by-case basis.

3. Internal Audit Coverage

The annual internal audit plan was prepared to take account of the characteristics and relative risks of the Council's activities and to support the preparation of the Annual Governance Statement. Work has been planned and performed to obtain sufficient evidence to provide reasonable assurance that the internal control system is operating effectively.

The 2022-23 internal audit plan was considered by the Audit Committee in March 2022. It was informed by internal audit's own assessment of risk and materiality in addition to consultation with management to ensure it aligned to key risks facing the organisation. The plan has remained fluid throughout the year to maintain an effective focus and ensure that it continues to provide assurance, as required, over new or emerging challenges and risks that management need to consider, manage, and mitigate. Changes made to the plan were agreed with the Senior Management Team and reported in detail to the Audit Committee in the internal audit progress reports which were reviewed at each meeting.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:



4. Internal Audit Opinion

As Chief Internal Auditor, I am responsible for the delivery of an annual audit opinion and report that can be used by the Council to inform their annual governance statement. The annual opinion concludes on the overall adequacy and effectiveness of the organisations' framework of governance, risk management and control.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance can be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- written reports on all internal audit work completed during the course of the year (assurance & consultancy);
- results of any follow up exercises undertaken in respect of previous years' internal audit work;
- the results of work of other review bodies where appropriate;
- the extent of resources available to deliver the internal audit work;
- the quality and performance of the internal audit service and the extent of compliance with the Standards; and
- the proportion of the Council's audit need that has been covered within the period.

We enjoy an open and honest working relationship with the Council. Our planning discussions and risk-based approach to internal audit ensure that the internal audit plan includes areas of significance raised by management to ensure that ongoing organisational improvements can be achieved. I feel that the maturity of this relationship and the Council's effective use of internal audit has assisted in identifying and putting in place action to mitigate weaknesses impacting on organisational governance, risk and control over the 2022-23 financial year.

Annual Internal Audit Opinion 2022-23

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of the internal control environment.

In my opinion frameworks of governance, risk management and management control are **reasonable** and audit testing has demonstrated controls to be working in practice.

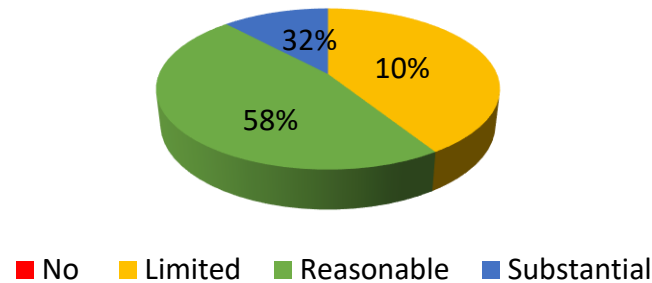
Where weaknesses have been identified through internal audit review, we have worked with management to agree appropriate corrective actions and a timescale for improvement.

5. Governance, Risk Management & Control – Overview & Key Observations

Assurance opinions for 2022-23 reviews

The outcomes from our reviews have been reported to the Audit Committee throughout the year and a summary of the assurance opinions is outlined below.

Assurance Opinions



As at the time of reporting, one audit review (contract management) remains in progress whilst we are awaiting requested documentation required to complete testing. The outcome of this review will be reported in our next progress report to the Audit Committee and incorporated in the annual opinion for 2023/24.

Governance

Governance arrangements are considered during the planning and scoping of each review and in most cases, the scope of our work includes an overview of:

- the governance structure in place, including respective roles, responsibilities and reporting arrangements
- relevant policies and procedures to ensure that they are in line with requirements, regularly reviewed, approved and appropriately publicised and accessible to officers and staff.

During 2022-23 a review of Decision Making & Accountability was undertaken concluding in a substantial assurance opinion. Previously (2021-22) we undertook a review of the framework and process in place to support the compilation of the Annual Governance Statement, which concluded with a reasonable assurance opinion.

Based on the work completed during the year and observations through our attendance at a variety of management and governance meetings, in our opinion the governance frameworks in place across the Council are robust, fit for purpose and subject to regular review. There is also appropriate reporting to the Audit Committee to provide the opportunity for independent consideration and challenge including the Annual Governance Statement.

Risk management

We reviewed risk management arrangements in the Council during 2021/22 which resulted in a reasonable assurance opinion. The audit focussed on the controls and processes that support the maintenance of the Council's Corporate Risk Register, together with the governance framework for monitoring and reporting on risk mitigation. Risk Management responsibilities during the course of the year were transferred to the Head of Corporate Finance following the retirement of the Internal Audit Manager who previously had responsibility for risk management.

Following this transfer the Head of Corporate Finance undertook, with input from the wider Senior Management Team, a root and branch review of the risk management strategy and the format of the risk registers to align these with the recommended CIPFA best practice guidance. Following this review operational risk registers were to be re-introduced which we will review as part of our next scheduled review of risk management, currently due for 2023-24.

The Strategic Risk Register is formally reported to each meeting of the Audit Committee which we have evidenced through attendance at and review of Committee minutes.

Control

In general, internal audit work found there to be a sound control environment in place across the majority of review areas included in the 2022-23 audit plan that were working effectively to support the delivery of corporate objectives.

We generally found officers and staff to be aware of the importance of effective control frameworks and compliance, and also open to our suggestion for improvements or enhancements where needed. Management actions agreed as a result of each review are monitored to completion to ensure that the identified risks and issues are addressed. The key areas of challenge identified or confirmed through our work are outlined below:

Driver Safety Checks

A review of this area was specifically included within the 2022/23 audit plan by management as there were general concerns regarding the level of compliance with established process.

The Council's Vehicle Policy requires a manager or Supervisor to complete a form for drivers using their own vehicle/s during any Council business to ensure the vehicles are 'fit for purpose', taxed and roadworthy. For all 11 drivers sampled that used their own vehicle, no form had not been completed and discussions with Service Managers indicated they were not aware of the requirement to complete this form. Additionally, the Policy refers to vehicle tax discs which were abolished in 2014.

All employees driving on Council business, whether they are operating personal, or fleet vehicles are subject to driver risk assessments completed by line management. Our testing identified one instance where a risk assessment had not been undertaken and a number of occasions where the risk score had been incorrectly calculated resulting in the wrong risk rating attached to the driver.

From April 2011, employees driving Council owned vehicles are required to complete a driving assessment with a competent driver within the Service. Evidence to demonstrate that an assessment has been undertaken is not routinely recorded or readily available for inspection.

In reviewing the Council's Vehicle Policy it was found that it did not reflect the findings from the 2020-21 audit. Furthermore, multiple references through the document to appendices were incorrect.

Documents required to be evidenced as part of the checking process had not always been obtained and/or retained in accordance with the Council's 'Vehicle Policy'.

Taxi and Private Hire Licensing – New Driver Applications

The Terms of Reference for the Licensing Committee include that they should annually approve private hire and hackney carriage license fees (whether there is a change or not). No such approval was evident for 2022/23 and 2023/24.

There was inconsistency across the Council's website and supporting documentation for new drivers regarding fees payable. In particular the 'Guidance Notes for New Drivers' states the fees that were set for 2021/22, which could lead to the Council having to honour this lower rate.

In comparing the Council's Private Hire and Hackney Carriage Policy to the Guidance Notes for New Drivers conflicting requirements on documentation required for identity checks, the type of driving licence required and information on licence penalty points was identified. Additionally, the Policy did not include reference to the HMRC tax check requirement that came into effect April 2022, testing also found that passports were not being checked using the Keesing machine which is part of the Council's own procedure.

Licence applications are administered and processed on the Uniform System with licences issued once every item on the checklist is marked as 'satisfactory'. The team also use 'Temporary' within the checklist to denote where information is still required, however, this does not prevent the ability to generate a licence and could potentially result in a licence being issued without all checks being completed. Furthermore, the authorisation to issue a licence is done manually and not part of a built in system control. There is no process in place to reconcile manually authorised applications to actual licences issued to ensure no errors have occurred.

Management actions

Where our work identified risks that we considered fell outside the parameters acceptable to the Council, we agreed appropriate corrective actions and a timescale for improvement with the responsible managers. Progress is reported to the Audit Committee throughout the year through the quarterly internal audit progress reports.

6. Quality Assurance and Improvement

The Standards require the Head of the Southern Internal Audit Partnership to develop and maintain a Quality Assurance and Improvement Programme (QAIP) to enable the internal audit service to be assessed against the Standards and the Local Government Application Note (LGAN) for conformance.

The QAIP must include provision for both internal and external assessments: internal assessments are both on-going and periodical and external assessment must be undertaken at least once every five years. In addition to evaluating compliance with the Standards, the QAIP also assesses the efficiency and effectiveness of the internal audit activity, identifying areas for improvement.

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020.

In considering all sources of evidence the external assessment team concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

7. Disclosure of Non-Conformance

In accordance with Public Sector Internal Audit Standard 1312 [External Assessments], I can confirm through endorsement from the Institute of Internal Auditors that:

'the Southern Internal Audit Partnership conforms to the Definition of Internal Auditing; the Code of Ethics; and the Standards'.

There are no disclosures of Non-Conformance to report.

8. Quality Control

Our aim is to provide a service that remains responsive to the needs of the Council and maintains consistently high standards. In complementing the QAIP this was achieved in 2022-23 through the following internal processes:

- On-going liaison with management to ascertain the risk management, control and governance arrangements, key to corporate success.
- On-going development of a constructive working relationship with the External Auditors to maintain a cooperative assurance approach.

- A tailored audit approach using a defined methodology and assignment control documentation.
- Review and quality control of all internal audit work by professional qualified senior staff members.
- A self assessment against the Public Sector Internal Audit Standards.

9. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery:

Performance Indicator	Target	Actual
Percentage of internal audit plan delivered (to draft report)	95%	95%
Positive customer survey response		
<ul style="list-style-type: none"> • Crawley Borough Council 	90%	99%
<ul style="list-style-type: none"> • SIAP – all Partners 	90%	99%
Public Sector Internal Audit Standards	Compliant	Compliant

Customer satisfaction is an assessment of responses to questionnaires issued to a wide range of stakeholders including members, senior officers and key contacts involved in the audit process (survey date April 2023).

10. Acknowledgement

I would like to take this opportunity to thank all those staff throughout the Council with whom we have made contact in the year. Our relationship has been positive, and management were responsive to the comments we made both informally and through our formal reporting.

Neil Pitman
Head of Southern Internal Audit Partnership

May 2023

Annex 1

Summary of Audit Reviews Completed 2022-23

Substantial

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Review area	Summary
Decision Making and Accountability	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Roles and responsibilities for decision making for Members and officers are clearly laid out in the Council’s Constitution. • Decisions made at a Member / committee level are transparent with clear accountability and in accordance with the Constitution. • Decisions made at a senior officer level are transparent with clear accountability and in accordance with the Constitution or sub delegation scheme held within the service area. <p>A robust control framework was found to be operating and no issues were identified.</p>
Transformation – Governance	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities for the Transformation Programme are clearly defined and, where appropriate, supported by a documented strategy and procedures. • Objectives and timescales for each transformation theme are clear and the transformation programme is managed to ensure these are delivered. • Reporting arrangements are in place to ensure effective monitoring, management and progression of the Transformation Programme. <p>A robust control framework was found to be operating and no issues were identified.</p>

Housing Allocations	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities are clearly defined and where appropriate supported by policies and procedures. • The decision making process for applications and allocation of social housing is in line with the Housing Allocation Scheme (which covers application, assessment and priority for the housing register, the appeal process and allocation of properties). • Applications and supporting information is held securely in line with GDPR requirements with access restricted to relevant personnel only. <p>A robust control framework was found to be operating and no issues were identified.</p>
Leisure Contracts – The Hawth	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Effective governance arrangements are in place to ensure effective delivery of the contract and contract risks. • There is sound financial management of the contract. • There is effective performance management to ensure that the contracted service is fully delivered as expected. <p>A robust control framework was found to be operating and no issues were identified.</p>
Leisure Contracts – K2	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Effective governance arrangements are in place to ensure effective delivery of the contract and management of contract risks. • There is sound financial management of the contract. • There is effective performance management to ensure that the contract is fully delivered as expected. <p>A robust control framework was found to be operating and no issues were identified.</p>
District Heat Network	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Appropriate governance arrangements are in place to ensure the effective delivery of the DHN contract(s) and management of contract risks. • The relationship with the contractor is appropriately managed to allow for effective contract management. • There is sound financial management of the network to ensure robust price setting and accurate metering and billing. • There are effective performance management arrangements to ensure the contracted service is delivered as expected <p>A robust control framework was found to be operating with one observation made regarding the consideration of whether a risk register would be beneficial to monitor risks to the ongoing delivery of the contract in place.</p>

Reasonable There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Review area	Summary
Fraud Framework	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • The Council has a robust framework in place to prevent, detect and investigate fraud and irregularities including clear accountabilities, policies, and procedures. • There are effective reporting arrangements in place, both internally and externally, for anti-fraud and fraud activity. • Policies and procedures are readily available to staff and, where relevant, members of the public. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to updating, review and sign off of key anti fraud policies. It was also identified that the Council did not have an Anti Bribery Policy.</p>
Housing Benefits	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Roles and responsibilities are defined and supported by documented policies and procedures. • Housing Benefit claims and change of circumstances are accurately assessed and in a timely manner and supported by appropriate information and documentation. • Housing Benefit payments are accurately calculated, paid correctly, and in a timely manner. • Housing Benefit overpayments are identified, calculated, and processed by the Benefits Team in a timely manner. • Effective monitoring and reporting arrangements are in place to assess performance. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to putting in place a requirement for staff to annually make a formal declaration on any conflict of interests, ensuring all application/entitlement forms where relevant include a statement on GDR and to review the procedures on staff work checks (accuracy of processing).</p>

Payroll	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities have been clearly defined and where appropriate are supported by documented procedures. • Payments are only made to bona fide staff and starters, leavers and adjustments to payroll are valid, authorised and supported by documentation. • Payrolls are run accurately, completely and at the correct time and with effective authorisation controls. • System access is restricted, parameters for salary rates and deductions are updated as required and signed off appropriately. • Effective management reporting arrangements are in place. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to housekeeping of systems access to remove leavers, updating information on the staff intranet regarding staff expenses and ensuring cover arrangements/procedure notes provide resilience for payroll processing.</p>
Financial Resilience	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • The Medium Term Financial Plan is aligned to the Administration’s Manifesto and Council’s Transformation Plan. • Budget setting processes and assumptions made when setting the Medium Term Financial Plan are robust. • The impact of significant over / underspends on the Medium Term Financial Plan and associated budgets are managed and reported. • Risks impacting on the delivery of the Medium Term Financial Plan, and the financial resilience of the Council are monitored, managed and reported. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to measuring the performance of the Plan and budget against key financial indicators, applied sensitivity analysis and scenario planning reviewing the approach to consultation on budget proposals with Members, and introducing a Reserves Policy.</p>

HMO's /Enforcement	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities are clearly assigned to appropriate staff and supported by policies and procedures. • Applications are processed and licences are issued in line with legislative requirements. • Management information is complete, accurate and reported at an appropriate level. <p>Overall a sound framework of control was found to be in place with some observations for improvement made relating to ensuring that draft licenses issued allow for the required 14 day consultation period and updating of procedures notes.</p>
Environmental Health – Pollution (Air Quality Monitoring)	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities for continuous and non-continuous air quality monitoring are appropriately assigned and supported where necessary by documented policies and procedures. • Air quality data is accurately collected, validated, and retained in accordance with DEFRA guidelines. • Continuous monitoring machines are appropriately monitored and maintained to ensure the data captured is accurate and to prevent down time. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to ensuring that roles and responsibilities are clearly defined within operational procedures and for all diffusion tube locations recorded making sure that supporting photographic evidence is complete in order that the tube can be readily located.</p>
The Play Service	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities are clearly defined and documented and supported by appropriate policies and procedures. • Staff are appropriately trained and are suitably vetted to undertake the Mobile Outreach programme. • Sites are appropriately risk assessed for safety and security before facilitating events. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to ensuring that daily reports kept for each activity have been fully completed and consideration to be given to documenting operational procedures to ensure consistency of operation across all team members/activities.</p>

Recruitment and Selection, Leavers and Retention	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities for recruitment, selection and leavers processing are clearly defined and, where appropriate, supported by policies and procedures that are readily available to staff. • Recruitment, selection and leavers procedures are effective and consistently applied. • Staff retention data is compiled and regularly reported to management to inform ongoing recruitment and strategies. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to introducing an overall Recruitment Policy, updating recruitment guidance available to managers, ensuring consistency of job adverts in line with the corporate template, introducing a risk assessment process for new starters where all pre-employment checks may not have been completed prior to the agreed start date and review of document retention requirements.</p>
Towns Fund	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Governance arrangements for the management of the Towns Fund ensure compliance with the requirements detailed in government guidance. • Approved projects are appropriately managed in line with governance arrangements. • Financial arrangements for the management and monitoring of Towns Fund awards in place to ensure funds used correctly. • Performance management monitoring and reporting arrangements for the programme and projects are in place to ensure progression is as expected and compliance with Towns Fund reporting requirements. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to applying a consistent approach to the use, content and frequency of update of project risk registers.</p>
Crawley Growth Programme	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Governance arrangements provide a clear framework for the process of decision making and accountabilities to ensure delivery of the Growth Programme. • Individual projects are appropriately managed in line with governance and programme arrangements. • Financial arrangements for the management and monitoring of the projects are in place to ensure funds have been approved and accounted for correctly. • Performance monitoring and reporting arrangements for the projects are in place to ensure progression is as expected and compliance with programme reporting requirements. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to inclusion of current progress and action logs within project plans and having a documented Terms of Reference for the CBDT.</p>

Gas Safety	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities for the administration of statutory checks are clearly defined and, where appropriate, supported by documented policies and procedures. • There is an up to date and accurate record of properties that require gas safety checks. • There are effective processes in place to ensure statutory gas safety checks are carried out in accordance with the prescribed timescales. Gas safety inspections are scheduled, the contractor is notified and compliance is monitored • Invoices submitted by contractors are promptly verified and approved in accordance with the contract. • Gas safety records are shared with the contractor in line with data protection regulations. <p>Overall, a sound framework of control was found to be in place with some observations for improvement made relating to ensuring the property database is complete and accurate, inspections are completed timely, access to properties is chased and that the data sharing agreement between the Council and the contractor is located or redrawn up.</p>
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Limited Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Review area	Summary
Driver Safety Checks	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • The responsibilities of drivers & Service Managers are clearly defined and documented and supported by appropriate policies and procedures. • Employees driving in the course of Council business are risk assessed to ensure they are suitability qualified and that where personal vehicles are used, they are road worthy and insured. • Safety checks are routinely reviewed to determine the ongoing suitability of drivers. <p>Areas where the framework of governance, risk management and control could be improved were identified relating to completion, evidencing and retention of documents required to be checked as defined within the Vehicle Policy, completion of driver risk assessments and training and the need to further check the Vehicle Policy to ensure it is up to date and continues to reflect the Council’s requirements.</p>

Taxi and Private Hire Licensing – New Driver Applications	<p>The scope of this review focussed on those controls in place designed to mitigate risk in achieving the following key objectives:</p> <ul style="list-style-type: none"> • Management and operational responsibilities for Taxi and Private Hire Licensing are clearly defined and, where appropriate, supported by documented policies and procedures. • Applications received from new drivers are processed, assessed and awarded in accordance with statutory guidance and the Council's policy. <p>Areas where the framework of governance, risk management and control could be improved were identified relating to ensuring that fees and charges are approved in accordance with the Terms of Reference for the Licensing Committee and that approved fees are accurately reflected in all related public documentation and guidance, right to work checks, identity checks and disability awareness training are carried out in line with Council Policy and that management and system controls ensure that licences cannot be issued without all checks and authorisation having been completed.</p>
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The original internal audit plan agreed by the Audit Committee in March 2022 included the following system reviews:

- HR (flexi time)
- Water Neutrality Strategy
- Sustainability
- IT Asset Management
- Community Facilities – Regulatory Compliance
- Compliance – Asbestos (Housing Stock)
- Compliance – Fire Safety Checks (Housing Stock)
- Compliance – Electrical Safety Checks (Housing Stock)
- Health and Safety (New Town Hall)
- Tilgate Park

During the year, with one exception, Officers within the Council requested that these reviews be deferred due to organisational capacity and/or maturity of the changes in business processes within the individual area. The fire safety checks audit was deferred by SIAP. All of the above systems reviews have been included within the 2023-24 audit plan.