


Internal Audit

Follow-up Audit Summaries

2022/23



Follow up report: Major Strategic Development Projects


Follow up report: Major Strategic Development Projects						
<p>Original audit assurance rating</p>  <p>Substantial</p>		Extreme	High	Medium	Low	
	Number of actions				1	
	Implemented				1	
	Superseded					
	Progressing					
	Not implemented					

Our previous review of major strategic development projects, reported in October 2022, resulted in a substantial assurance opinion. We reported that:

- An overarching governance structure exists ensuring effective responsibility for strategic development programmes and key projects, and roles and responsibilities are clearly identified and executed by suitably experienced teams/ persons.
- There is a defined communication and reporting regime, and project decisions are undertaken in accordance with the Constitution and Scheme of Delegation, and are transparent, appropriately documented, authorised and communicated.
- Project objectives are clearly stated, and a defined project management life cycle exists, incorporating effective, efficient project monitoring and control processes that facilitate effective and timely decision making.
- Effective risk management regimes exist, with potential risks and their impact on a project's success being continually reviewed throughout the life cycle of the project.

Our original review resulted in one medium priority action regarding the development of a post implementation review process, that we are pleased to report has now been implemented.

Follow up report: Highways Equipment Hire

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<p>Original audit assurance rating</p>  <p>Substantial</p>		Extreme	High	Medium	Low	
	Number of actions			1	3	
	Implemented			1	2	
	Superseded					
	Progressing				1	
	Not implemented					

A follow-up audit has been conducted to determine the progress made by Fleet Services implementing agreed actions from the internal audit report for Highways hire equipment (Ref. 2022-34, January 2023). Our original review provided limited assurance over the adequacy and effectiveness of the control framework to provide challenge and oversight of the Highways procurement and equipment hire arrangements, the accuracy and integrity of the Plant Coordination Team' (PCT) database, the transfer of hire requests from the team mailbox to staff browsers and remind operatives of the procedure and their responsibility to report vehicle damage.

Both heads of services accepted that the oversight function was not operating as originally intended and regular meetings were held with the Director to address the need for improvement. Based on information and evidence provided we are now satisfied that action is being taken to address the issues identified in the audit, and that three actions have been implemented and one is still in progress. The comprehensive process map addresses team roles and responsibilities, and information and document flows, enabling the PCT to validate and check equipment requests, effectively monitoring the hire and off hire process, and provide oversight and challenge.

The PCT database spreadsheet controls have been enhanced, however, our testing established there is still a sizeable percentage of inaccurate or missing data, and we were told that the data accuracy and cleansing exercise is still ongoing. The Team process requests exclusively from the mailbox, the Categorised Outlook field provides enhanced controls, recording hire requests status during the process cycle, eliminating transfers to private browsers and improving service delivery. The Stop, Think and Safety programme delivered from January 2023 reminded Highways operatives of established procedures and their responsibilities for reporting loss and damage of hired equipment and vehicles.