



City of Westminster

Audit and Performance Committee Report

Meeting:	Audit and Performance Committee
Date:	4 February 2015
Classification:	For General Release
Title:	Internal Audit & Counter Fraud 2014/15 – Progress Report
Wards Affected:	All
Financial Summary:	Appx Value of audited areas included in this report: £105m
Report of:	Steven Mair, City Treasurer (Section 151 Officer)
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1. Executive Summary

Key outcomes from the Internal Audit & Counter Fraud work in the year to date:

- Audit work carried out by the Council's Internal Audit & Counter Fraud contractor, Baker Tilly Risk Advisory Services LLP (Baker Tilly), since the last report to the Committee found that in the areas audited, internal control systems were generally effective with 80% of the audits undertaken receiving a positive assurance opinion. There are a few areas where control improvements are required and compliance with agreed systems should be improved. In each case, action plans are in place to remedy the weaknesses identified and these will be followed up until they are considered to be complete.
- In addition to the audit work undertaken by Baker Tilly, three audits have been completed in the period in respect of services provided within RB Kensington & Chelsea (RBKC), LB Hammersmith and Fulham (LBHF) and Westminster City Council (WCC). These were in respect of the Meals Service (limited assurance), Mobile Device Security (satisfactory assurance) and Direct Payments (limited assurance). The first two of these audits were undertaken by

the in-house internal auditors at RBKC and last one was undertaken by the contractor to LBHF/RBKC.

- In the period since the last report to the Committee, Housing Benefit investigations have resulted in one prosecution which related to an overpayment of £6.3k.
- General fraud investigation work in the period has resulted in ten housing properties being recovered.

2. Recommendation

That the Committee consider and comment on the internal audit and counter fraud work carried out during the period.

3. Background, including Policy Context

Baker Tilly Risk Advisory Services LLP (Baker Tilly) is the Council's appointed internal audit and counter fraud specialist. Detailed reports on the performance of the Internal Audit and Anti-Fraud contract and the outcomes of the work undertaken by Baker Tilly are presented monthly to the Section 151 Officer. These can be made available to the Committee on request. Some of the audits in the annual plan are undertaken on a tri-borough basis by either Baker Tilly, the external contractor to RBK&C/LBHF or RBK&C's in house audit team. These audits are managed by the Tri-Borough Director of Audit. The Audit & Performance Committee are provided with updates at each meeting on all RED or AMBER RAG limited assurance audits issued in the period.

4. Internal Audit Opinion

As the provider of the internal audit service to Westminster City Council, Baker Tilly are required to provide the Section 151 Officer and the Audit & Performance Committee an opinion on the adequacy and effectiveness of the Council's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

Our opinion is that at the time of preparing this report, the Council's internal control systems in the areas audited in the year to date were adequate with the exception of those areas detailed as "amber" (paragraphs 5.1 1 & 5.1.2 below). This is a positive opinion which means that the Council generally has effective internal control systems with 80% of the audits issued in the period receiving a positive assurance opinion.

In the above context we stress that:

- This opinion is based solely upon the areas reviewed and the progress made by the Council to action our recommendations;
- Assurance can never be absolute neither can our work be designed to identify or address all weaknesses that might exist;
- Responsibility for maintaining adequate and appropriate systems of internal control resides with council management, not internal audit;
- We have not placed reliance on other agencies' work in carrying out our audits.

Follow up reviews confirmed that the implementation of “fundamental” (high) and “significant” (medium) recommendations has generally been consistent.

Appendix 1 to this report contains a summary of the performance indicators for the internal audit and fraud investigation service;

Appendix 2 to this report details of the schools audited during 2014/15; and

Appendix 3 contains a Glossary of Terms and additional information.

5. Audit Outcomes

5.1 Since the last report to members ten audits have been completed, eight of which did not identify any key areas of concern:

- Grosvenor Agreement (satisfactory assurance, Green RAG)*;
- Housing Capital Expenditure – Project Management (satisfactory assurance, Green RAG)*;
- Welfare Reform (satisfactory assurance, Green RAG)*;
- Parking Bay Sensors (satisfactory assurance, Green RAG)*;
- Tachbrook Street Nursery (substantial assurance, Green RAG);
- Portman Early Childhood Centre (substantial assurance, Green RAG);
- Tri-borough – Public Health Procurement (satisfactory assurance, Green RAG)*;
- Tri-borough – Mobile Device Security (satisfactory assurance, Green RAG)*.

*Further information on these areas is contained in the Glossary in Appendix 3

Two limited assurance audits were issued in respect of the contract management of the Home Meals & Frozen Food Service and Direct Payments to Clients. The findings of these audits are summarised in paragraphs 5.1.1 and 5.1.2 below:

5.1.1 Home Meals & Frozen Food Service – Contract Management (Amber)

An audit of the contract management of the Home Meals & Frozen Food Service was undertaken by the in-house audit team at RBKC. This service was jointly

commissioned by a team of procurement specialists from the Tri-borough councils and the London Boroughs of Hounslow, Haringey and Richmond. A five year Framework Agreement for the provision of the service was awarded which commenced in April 2013. All service users contribute to the cost of the meals provided with the contribution set independently by each tri-borough council. Each council is invoiced monthly for the cost of the meals provided less the service user's contribution.

A review of the contract management arrangements in place has been undertaken. Two high and ten medium priority recommendations have been made all of which were accepted by management for implementation by December 2014. A follow up review is due to be undertaken before the end of March, to confirm the implementation of the recommendations.

Recommended improvements to the contract monitoring arrangements included:

- Ensuring the service provider is monitored against the key performance indicators contained in the call off contracts;
- Ensuring that the contractor led customer survey is undertaken in line with the contract and that it continues to meet the councils' needs;
- Implementing a pro-active contract monitoring regime which includes compliance with contract conditions such as confirming Disclosure & Barring Service (DBS*) and employment status for the contractor's staff;
- Periodically reviewing the contractor's insurance arrangements to ensure that they are appropriate for the contract;
- Ensuring that the contractor maintains an appropriate Emergency & Disaster Recovery plan with evidence provided of resilience testing;
- Ensuring that the contractor's data protection arrangements are compliant with the requirements of the contract.

Recommendations were also made to:

- Ensure that there was a standard process for referring service users to the contractor across the tri-borough councils using Frameworki*;
- Review the original 2011 Business Plan associated with original commissioning of services so that it reflects revised costing information as the number of councils using the Framework has expanded;
- Undertake appropriate reconciliations to agree the number of meals ordered to the number invoiced by the contractor;
- Ensure that contracts or orders under the Framework have been formally drawn up and sealed where appropriate.

5.1.2 Direct Payments (Amber)

An audit of the existing Direct Payments process and the management of the project to implement a new Direct Payment system has been undertaken by the

internal audit providers to LBHF (Mazars). A Direct Payment (DP) is a cash payment to a service user instead of providing a service to the client. Payment is made directly into a DP user's dedicated bank account or via a pre-paid card. DPs can be used to meet all support needs or mixed with services provided by community services such as the provision of home meals, attendance at day care or home care services. The benefits of a DP for a service user are increased independence, control over their own support arrangements and more flexibility and choice in how and when support is provided.

DPs for Adult Social Care clients are managed differently across the three boroughs by separate teams. RBKC and WCC both have pre-paid cards. However, the current product is not considered to be satisfactory and take up by clients is limited. A new system for DPs is currently being reviewed.

An audit has been completed which was split between:

- reviewing the controls and processes around the current arrangements for managing DP payments to clients which was given limited assurance; and
- reviewing the management of the project for implementing a new system, which was given satisfactory assurance.

Two high and one medium priority recommendations were made to address weaknesses in the current system for managing DPs including:

- Reminding staff that there should be a clear link between the client's Support Plan and the DP made and changes should be updated accordingly;
- Undertaking regular checks of expenditure to confirm that expenditure is appropriate; and
- Reviewing the functionality of the Frameworki system to establish why staff can input orders and authorise them on behalf of another officer.

In addition, five medium and one low priority recommendations have been made to improve the controls within the Project for implementing a new DP system including:

- Formalising the terms of reference for the Project Working Group which should specify that the Group reports to the Project Board;
- Ensuring that Project Highlight Reports to the Project Board consistently and clearly identify relevant information including risks and actions taken to mitigate the risks;
- Implementing an appropriate procedure to record and manage changes;
- Ensuring that the risk and issues log is updated on a regular basis;
- The PID did not identify the controls and contingency plans to manage the risks identified in the PID

*Further information on these areas is contained in the Glossary in Appendix 3

5.2 Implementation of Audit Recommendations

Twelve follow up audits were undertaken in the period (October to December 2014):

Audit	No of Recs Made	No of Recs Implemented
Commercial Waste	23	21
CWH – Financial Accountabilities	7	6
Corporate Property Investment Portfolio	9	8
Westmead/Carlton Dene	9	7
Temporary Accommodation	3	2
Tri-borough Public Health – Financial Accounting	11	10
Tri-borough Public Health – Governance	13	8
St Gabriel’s Primary School	7	7
Robinsfield Primary School	9	9
St Barnabas’ Primary School	12	11
St Mary’s Bryanston Square	18	12
Westminster Cathedral Primary School	14	11
	135	112

Progress is being made on the twenty-three recommendations not yet fully implemented. Follow up audit work in the year to date indicates that the implementation of recommendations was generally good with 95% of high and medium priority recommendations implemented by their due date.

5.3 Performance of the Internal Audit Contractor

The key performance indicators for the internal audit contractor are contained in Appendix 2. As shown by the performance indicators, the recommendations made are accepted and implemented in a timely manner and positive satisfaction surveys received from auditees. Performance in the following areas is still below target but has improved since the last report to the Committee:

- Percentage of audit plan complete;
- Delivery of draft report within 10 days of the exit meeting.

The contractor anticipates that these performance indicators will continue to improve during the next quarter.

6. Anti-Fraud Work Outcomes

6.1 Summary of Housing Benefit Fraud Investigations

6.1.1 Since the last report to Committee, one-hundred and thirty-one investigations have been completed with one successful prosecution.

6.1.2 The table below illustrates the sanctions achieved in the year to date. From a total of three-hundred and sixty-three investigated cases twenty-four sanctions have been achieved with £134.4k in overpaid Housing Benefit identified, of which approximately 34% has been recovered to date. The remaining amounts are subject to continuing recovery action. It has always been the case that recovery has been slow due to the constraints on the action that can be taken, although eventually the majority of the money will be recovered. .

Year 2014/15 Sanction	No of Cases	Overpayments/ Fine	Recovered to Date	Recovery Rate	2013/14 Recovery Rate	
Prosecution	9	£90,104	£20,897	23.19%	16.89%	↑ + 6%
Official Cautions	10	£ 19,413	£ 12,250	63.10%	7.87%	↑ + 55%
Administrative Penalties (overpayments & fines)	5	£24,906	£12,068	48.45%	24.92%	↑ + 23%
Totals	24	£134,423	£ 45,215	33.64%	16.76%	

6.1.3 The outcome for the one prosecution case is as follows:

- A benefit claimant living in W2 was sentenced to a 2 year conditional discharge after pleading guilty to two benefit fraud offences in relation to her claims for Housing Benefit and Income Support. The defendant failed to declare that she started work as a sales assistant which had resulted in the claimant fraudulently obtaining £1.3k Housing Benefit and nearly £5k in Income Support. The claimant was also ordered to pay £50 costs.

6.2 Single Fraud Investigation Service (SFIS) - Update

- 6.2.1 The team is working with the Tri-borough Head of Fraud to enable a smooth transition of the Housing Benefit Fraud Investigation Service to the Department for Work and Pensions (DWP) by the 1 March 2015. An engagement workshop has taken place and processes are being implemented to address:
- New referrals;
 - Case migration; and
 - The Management of Housing Benefit/Council Tax Benefit data requests from the DWP post 1 March 2015.

The location of the team with responsibility for investigating the Council's Housing Benefit fraud is expected to be identified shortly.

6.3 Summary of General Fraud Investigations

- 6.3.1 Since the last report to the Committee, thirty-one general fraud investigations were completed:

Type of of Investigation	Oct 2014	Nov 2014	Dec 2014	Total
Housing	4	6	6	16
Parking	6	4	5	15
Totals	10	10	11	31

- 6.3.2 Parking Fraud Investigation Outcomes (October to December 2014):

- Seven residents' parking permits were cancelled;
- One formal was caution issued in respect of disabled badge misuse; and
- A blue and a white disabled badge was recovered from an individual who had moved from Westminster to Hammersmith and Fulham where they had applied for another disabled badge but had failed to surrender the Westminster badges.

6.3.3 Housing Fraud Investigation Outcomes (October to December 2014)

During the period, ten social housing properties have been recovered, eight Council properties and two housing association properties:

- Two-bedroom flat in W2, referred for investigation by an informant. Tenant found to be living in another London borough and keys to the property were surrendered;
- One-bedroom flat on the Soho Estate, referred for investigation by the estate office. Tenant found to be living in the USA. A civil hearing granted possession of the property to the Council;
- Two-bedroom flat in W1, referred for investigation by the estate office. Tenant found to be living in another London Borough and the keys were surrendered;
- Two-bedroom flat in SW1, referred for investigation by the estate office. The tenant believed to be living in Eire and the keys were surrendered;
- One-bedroom flat in NW8, referred for investigation by the estate office. Only contact had been with the tenant's son and the tenant's connection with the property were minimal. The property was surrendered by the tenant's son but civil proceedings were still necessary as he wasn't the legal tenant. Possession of the property was granted to the Council;
- Two-bedroom flat in SW1, referred for investigation by the estate office. The tenant was found to be living in Greece. Civil proceedings resulted in the Council being awarded possession of the property;
- Three-bedroom property in W9, referred for investigation by the estate office. The tenant was found to be living in Sussex in private rented accommodation. The tenant was interviewed and didn't want to surrender the property as they maintained the absence was only temporary. Civil proceedings resulted in the Council being awarded possession of the property. Criminal proceedings are being considered in this case;
- Two-bedroom property in Lisson Grove was referred for investigation by the estate office as they were concerned by an application for succession rights. The deceased tenant's son was questioned and the succession application was withdrawn and the keys to the property returned. Criminal proceedings are being considered in this case;
- Two-bedroom housing association property in W2, referred for investigation following reports from neighbours of subletting. The tenant was found to be living at another property which they own. The tenant was interviewed and surrendered the keys to the property;
- Two-bedroom housing association in W9, referred for investigation by the housing association who suspected it was being sublet. Investigations identified that the tenant had moved to Eire. Civil proceedings resulted in the housing association being awarded possession of the property.

If you have any queries about this Report or wish to inspect any of the Background Papers please contact:

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BACKGROUND PAPERS

Internal Audit Reports;
Monthly monitoring reports.

Performance Indicators & Fraud Outcomes

Internal audit performance:

Performance Indicators	Target	Actual	Comments
Delivery			
Percentage of audit plan completed by 31 December 2014	64%	53%	This is slightly behind target as some audits were not progressed as quickly as they should have been. Additional resource has been provided to address this and the performance has improved and the plan is expected to be completed by the end of March 2015.
Percentage of draft reports issued within 10 working days of fieldwork being completed	90%	77%	Performance was affected by delays in the quality review process due to staff leave but this is improving.
Percentage of audits finalised within 10 days of a satisfactory response	95%	100%	
Quality			
External audit conclude they can place reliance on Internal Audit work (annual)	Yes	Yes	On-going liaison with external audit and key issues discussed to inform their work.
Percentage of jobs with positive feedback from client satisfaction surveys	90%	100%	All scored 3 or above.
Percentage of priority 1 & 2 recommendations accepted by management	95%	100%	
Percentage of priority 1 & 2 recommendations implemented by management	95%	95%	Small number of recs not fully implemented at time of follow up.

Fraud Investigations:

	2014/15 As at Dec 2014	2013/14 As at 31 March 2014
Use of Prevention of Social Housing Fraud Regulations	0	0
Number of Investigators	10	11
Number of professionally accredited counter fraud specialists	9	11
Cost of investigations (excl legal costs)	£411.9k	£692.82k
Number of fraud cases investigated	435	722

School Audits

The internal audit strategy allows for the schools within Westminster to be audited on a three-year cycle. The audit programme has been reviewed by RBKC, LBHF and Westminster with the aim of adopting a common approach to school audits across the three boroughs and a revised programme is being used for school audits at the three boroughs.

During 2014/15, a total of 20 school audits are planned:

- 14 primary schools;
- 4 nursery schools; and
- 2 special schools.

Any school which is given a limited assurance opinion will be reported to the Audit and Performance Committee during the year. Follow up audits are undertaken on all schools where fundamental or significant recommendations have been made, regardless of the assurance opinion given.

The table below shows the schools due to be audited in 2014/15. This will be updated and reported to each meeting of the Committee:

School	Assurance	RAG	No of Recommendations	Follow Up – Recommendations Implemented	Comments/ Further Action
Robinsfield Primary School	Substantial	Green	9	9	n/a
Westminster Cathedral Primary School	Satisfactory	Green	14	8 and 3 in progress	n/a
St Barnabas Primary School	Satisfactory	Green	12	10 and 1 in progress	n/a
Queen's Park Primary School	Substantial	Green	4		
St Mary's Bryanston Square Primary School	Satisfactory	Green	18	12 with 6 in progress	To verify full implementation

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School	Assurance	RAG	No of Recommendations	Follow Up – Recommendations Implemented	Comments/ Further Action
Queen Elizabeth II Special School	Limited	Amber	17		
College Park Special School	Limited	Amber	15		
St Joseph's Primary School	Satisfactory	Green	13		
Our Lady of Dolours Primary School	Substantial	Green	7	None required	n/a
George Eliot Primary School					
St Mary of the Angels Primary School					
Dorothy Gardner Nursery School					
Portman Nursery School	Substantial	Green	7		
Mary Paterson Nursery School					
Tachbrook Street Nursery School	Substantial	Green	7		
St Mary Magdalene Primary School					
Paddington Green Primary School					
St Matthew's Primary School					
St Saviour's Primary School					
St Clement Danes Primary School					

Glossary of Terms & Additional Information

Grosvenor Agreement (Main Report - Paragraph 5.1)

In 2007 the then Leader of the Council agreed 2 reports regarding the proposed Joint Partnership Agreement between the City Council and Grosvenor Limited. The reports set out the details of the joint working between the Council and Grosvenor Limited to implement public realm works in Mayfair and Belgravia through an innovative financing agreement.

The Council planned to invest £10m in three proposed public realm schemes surrounding Grosvenor's holdings. Grosvenor would use this investment to carry out improvements to public streets around its properties which would otherwise not benefit from street improvements with Grosvenor reimbursing the council several years after the work has been carried out.

Three potential public realm schemes were identified, in Mount Street, Duke Street/ Brown Hart Gardens and Elizabeth Street, which were expected to cost in the region of £10million. The cost of each scheme was to be paid by the Council and then repaid by Grosvenor 5 years after the completion of the schemes. Only two schemes were completed under this agreement and due to changes in the financial position of the Council, the Council no longer funds any schemes under the Joint Partnership Agreement.

The table below details the total costs of the only schemes completed under the agreement:

Scheme Name:	Scheme Status:	Total Paid To Grosvenor Ltd:
Elizabeth Street	Completed	£2,762,721.10
Mount Street	Completed	£4,950,653.51
Total Spent:		£7,713,374.61

One medium priority recommendation has been on the timeliness of invoicing Grosvenor Limited. Three low priority recommendations were made which should be considered in future partnership arrangements.

Housing Capital Expenditure (Main Report – Paragraph 5.1)

In 2012, Cabinet approval was obtained for the temporary and permanent relocations of the Marylebone Library as a result of its current location, Old Marylebone Town Hall, being leased to the London Business School from August 2013. A temporary library has been established in Macintosh House on Beaumont Street until spring 2015 when the new permanent library will open on Luxborough Street. The report to Cabinet highlighted capital costs of a minimum of £12.65m which are provided for within the Capital Programme. Approximately £7.40m of the spend will relate to construction, fit out and project costs incurred in the development of the new facility along with an estimate of £5.25m to compensate the Housing Revenue Account (HRA) for the use of its facilities. The second element of the financial impact of this is the cost of providing temporary facilities for the Library, Registrars and subsidiary functions. The revenue costs include £0.7m for fitting out the temporary locations for the Library and other current Council House tenants plus additional charges for the rental of a temporary library location for a minimum of 2 years.

This project is being managed by CityWest Homes (CWH) on behalf of the Council and a review was undertaken on the processes in place to manage the Marylebone Library project. Four medium priority recommendations have been made to address the following weaknesses:

- Formal evidence had not been retained to demonstrate that the Project Initiation Document (PID) was appropriately approved;
- Key performance indicators, to enable the effective monitoring of City West Homes, were not included in the PID.

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- A payment was made to a supplier, which differed to the purchase order by £500;
- Costs had been accounted for as revenue expenditure and not capital expenditure.

Welfare Reform (Main Report – Paragraph 5.1)

In 2012 the Welfare Reform Act set out significant changes to welfare benefits. The main changes being:

- Local Housing Allowance (LHA);
- Housing Benefit and Social Sector Under-Occupancy;
- Universal Credit;
- Local Council Tax Support.

Due to the scale of these reforms it is important that the Council monitors and responds to how the welfare reform changes have impacted on the various services that the Council provides as well as on residents in the borough. An audit was undertaken to review the Council's plans for monitoring and assessing the impact of changes in the welfare system and it was noted that:

- A Welfare Reform Working Group has been established which meets every quarter to give updates on Local Housing Allowance (LHA), Housing Benefit and Social Sector Under-Occupancy, Universal Credit and Local Council Tax Support Scheme;
- Supporting information such as statistics, key changes and data matches is provided as part of these meetings;
- Minutes from the previous meeting are reviewed at every meeting;
- Where actions or queries are raised these are generally followed up in subsequent meetings; and
- Reports are provided to senior officers/Members as and when required.

The Welfare Reform Working Group is led by the Executive Director for Growth, Planning & Housing with representation from the following areas:

- Communications;
- Supporting People & Homelessness;
- Benefits;
- Policy;
- Housing Needs;
- Public Health; and
- Business Intelligence.

It was recommended that the Welfare Reform Working Group should establish a risk register in which they should identify, document assess and manage the risks that the Council faces. It was also recommended that an action plan/log should be established by the Working Group to ensure that agreed actions are assigned to a responsible officer in a timely manner.

Parking Bay Sensors (Main Report – Paragraph 5.1)

In response to the significant demand for limited kerbside parking the Council undertook a trial using parking bay sensors in 2012, to ensure that all parking spaces within the borough were being utilised. The trial enabled users to access live data on available parking spaces, using a downloadable app for smartphones, which was directly linked to the parking bay sensors. The trial used 180 sensors covering 5 areas. Following the success of this trial a report was submitted to Cabinet in May 2013, which detailed the Council's Bay Sensor Strategy. In October 2013, a further report was submitted to Cabinet seeking approval to award the Bay Sensor Solution. The total 5 year (3+2) contract value for phases 1 and 2 is £2.2k.

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Phase 1:

This covers the West End (which has approx. 3,000 paid for parking bays) and results from this phase would be analysed and used to identify and areas of weakness or improvement before moving onto Phase 2.

Phase 2:

Using the analysis from the results of Phase 1, the scheme will be expanded to the rest of the Borough on a street by street basis. This stage is predicted to commence in March 2015, however, it is very much dependent on the outcome of the benefits review of Phase 1.

From this review of the control framework, the Parking Bay Sensors project is robustly managed and being delivered in accordance with the project plan. Two medium and one low priority recommendations have been raised to address the following:

- The need to develop a working relationship between the Council and the various third party providers in order to ensure that all works undertaken are communicated and managed effectively;
- A performance management framework was required which should be used to monitor the contractor's performance.

Tri-borough – Public Health Procurement (Main Report – Paragraph 5.1)

In April 2013 local authorities became responsible for Public Health and with it a key role in improving the health and wellbeing of their local population, working in partnership with clinical commissioning groups and other health institutions. This involves commissioning and collaborating on a range of public health services. The total value of Public Health contracts, is in the region of £66.9m. The vast majority of the active contracts and associated payments being made are to providers which were originally commissioned by the NHS. Due to the importance and needs of the service they have predominantly been re-let under direct award arrangements in order to maintain the service. Therefore, they were exempt from the requirements set out in the Procurement Code. Approval for this was sought from Cabinet. Cabinet signed off on the Forward Plan which stated that it would be completed by 2016/17 under the 3-year pathway.

The review established a number of good practices were in place with two Medium priority recommendations:

- To ensure that the contracts register which is part of the procurement system (CapitalEsourcing) was reviewed for completeness and accuracy; and
- To ensure that contracts have been signed by the relevant Director prior to being sent for archiving.

These recommendations were accepted by management for implementation by December 2014.

Tri-borough – Mobile Device Security (Main Report – Paragraph 5.1)

A high level review of the current and future mobile working environments across Tri-borough was undertaken. Currently all three boroughs have different approaches regarding the use of mobile devices and are at various stages in terms of developing a coordinated approach across Tri-Borough. Due to planned changes in the service delivery model for Tri-borough, it is unlikely that a fully aligned and common approach for the use of mobile devices and security will be achieved until 2016 when a single ICT delivery model should be implemented.

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The audit examined the current approaches to mobile device management and in particular security of data and information accessed via mobile phones, tablets, Blackberry's, iPad's and Windows 8 tablets. Laptops were not within the scope of this review.

Four Medium priority recommendations were made to address identified weaknesses all of which were accepted by management for implementation by April 2015:

- An appropriate and specific IT security policy covering mobile device usage for Tri-Borough work should be drafted and communicated to all users;
- An appropriate Mobile Device Asset Management process should be in place across Tri-borough to ensure all mobile devices are registered and traceable;
- Appropriate security settings for mobile devices should be enabled preventing the ability to download documents / attachments directly to the device or only enabling these to be opened and saved within a secure content locker; and
- An appropriate Mobile Device Management solution should be in place across Tri-borough for every device used to process sensitive and confidential data.

Home Meals & Frozen Food Service (Main Report – Paragraph 5.1.1) & Direct Payments (Main Report – Paragraph 5.1.2)

Frameworkki: The summaries for the above reports (paragraphs 5.1.1 and 5.1.2 above) both include reference to Frameworkki. Frameworkki is a case management system which is used by Adult Social Care and Children's Service. Information from Frameworkki is also used to update other systems such as financial management systems so it is essential that information entered onto Frameworkki is accurate and kept up-to-date.

Disclosure and Barring Service (DBS): The summary for Home Meals and Frozen Food Service refers to the need to ensure that the contractor's staff have been checked with the Disclosure and Barring Service (DBS). The National Disclosure Barring Service (DBS) was formed in 2012 by merging the functions of the Criminal Records Bureau (CRB) and the Independent Safeguarding Authority (ISA) under the Protection of Freedoms Act 2012.

As with the CRB checks in the past, certain roles within the Council require a DBS check to be undertaken. These roles tend to be those working with children or vulnerable adults and an appropriate process needs to be in place within the Council to ensure DBS checks are undertaken. Where an external contractor is fulfilling a role which involves working with children or vulnerable adults, the requirement for the contractor's staff to have DBS checks should be included in their contract and compliance should be reviewed as part of the contract monitoring arrangements.