



Internal Audit Report

Transparency

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Contents

Background	page 2
Scope	page 3
Audit Opinion	page 5
Detailed Findings & Action Plan	page 7

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1 Background

- 1.1 This audit was undertaken by the Internal Audit section as part of the agreed 2015/16 Audit Plan. The audit has provided an opinion on whether Craven District Council is publishing non-sensitive information in an open, transparent and reusable format as required by the Transparency Code 2015.
- 1.2 The Local Government Transparency Code 2015 was issued by the Department for Communities and Local Government in February 2015. The Code was first published in May 2014, and has been updated twice. The Code was issued to meet the Government's desire to place more power into citizens' hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services. Therefore the Government believes that in principle all data held and managed by local authorities should be made available to local people unless there are specific sensitivities to doing so. It encourages local authorities to see data as a valuable resource not only to themselves, but also their partners and local people. The Code also measures the method of publication in terms of the data formats used. A five step journey to a fully open format is outlined in Part 3.2, with a minimum of 3 stars being recommended, which requires data to be published with an open license in Excel and CSV format where this is suitable and appropriate.
- 1.3 The following legislation is closely related to compliance with the Transparency Code:
- Publication scheme requirements stated in section 19 of the Freedom of Information Act 2000
 - The new Reuse of Public Sector Information Regulations published in July 2015. The Regulations are designed to help unlock the value held in public sector information by allowing the re-use of these resources for the benefit of commercial exploitation. The Freedom of Information Act and the Environmental Information Regulations both provide a statutory public right of access to information held by the Council, however it does not automatically give an applicant the right to re-use that information. The Regulations are designed to enable the public to apply to re-use public sector information outside of that published under the Open Government Licence (which the Transparency Code falls under). An example would be the re-use of a document which is not listed in the Publication Scheme or published as a dataset on the website.
- The scope of the audit includes a review of this legislation and compliance by the authority.
- 1.4 The Key Control Objectives tested were as follows:
- Information should be published on a timely basis and in the appropriate formats, in line with the Transparency Code 2015
 - An information publication scheme approved by the Information Commissioner should be in place and data published in line with the scheme
 - Data sets published should be complete and accurate
 - Procedures are in place in order to respond to requests under the new Reuse of Public Sector Information Regulations published in July 2015

- 1.5 Internal auditing is 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.

2 Audit Scope

2.1 The following testing was undertaken:

KCO	Test	Sample size
Information should be published on a timely basis and in the appropriate formats, in line with the Transparency Code 2015	Determine all information categories required to be published from services provided by Craven District Council	All 14 information categories relevant to the Council: expenditure exceeding £500, procurement card transactions, procurement information, local authority land, grants to voluntary, community and social enterprise organisations, organisation chart, trade union facility time, parking account, parking spaces, senior salaries, constitution, pay multiple, fraud and waste contracts
	Review Craven District Council website, Data North Yorkshire and data.gov.uk to determine where information is published for the relevant information categories	
	Determine the frequency of data publishing on these websites from January to August 2015 and ascertain compliance with the Transparency Code	
	Determine the formats of data publishing on these websites from January to August 2015, and number of stars achieved on the five step journey outlined in the Transparency Code Part 3.2	
	Select a sample of 3 prominent information categories and determine whether other Councils publish their data at the minimum or recommended levels of detail	3 information categories: expenditure exceeding £500, procurement card transactions, procurement information. 5 Councils: Harrogate, Selby, Bradford, Lancaster and Ribble Valley. These Councils were selected due to their close proximity to the Craven District and in the case of Selby because of their shared ICT service arrangement.

KCO	Test	Sample size
An information publication scheme approved by the Information Commissioner should be in place and data published in line with the scheme	Review of website content and data format to ensure as recommended by the Information Commissioner in line with their model publication scheme; see link: https://ico.org.uk/for-organisations/guide-to-freedom-of-information/publication-scheme/	N/A
	Ascertain management position on decision on charging for information as a potential minor income stream.	N/A
Data sets published should be complete and accurate	Select a sample of information categories and test the report parameters for the most recent data set produced and published	5 information categories: expenditure exceeding £500, procurement card transactions, procurement information, local authority land and senior salaries
	Using the same sample of 5 information categories test the accuracy of the report used to produce the most recent published data set	
Procedures are in place in order to respond to requests under the new Reuse of Public Sector Information Regulations published in July 2015	Determine arrangements to receive and respond to requests in line with the new regulations by reviewing the website content, internal procedural documentation, monitoring arrangements, performance management, and complaints monitoring and administration.	N/A

3 Audit Opinion

3.1 A summary of Internal Audit's opinion levels and their definitions is provided below:

Level	Definition
Significant Level of Assurance	The system of internal control is designed to support the Council's corporate and service objectives and controls are consistently applied in all the areas reviewed.
Good Level of Assurance	There is generally a sound system of control designed to support the Council's corporate and service objectives. However, some improvements to the design or application of controls is required.
Partial Level of Assurance	Weaknesses are identified in the design or inconsistent application of controls which put the achievement of some of the Council's corporate and service objectives at risk in the areas reviewed.
No Level of Assurance	There are weaknesses in control, or consistent non-compliance which places corporate and service objectives at risk in the areas reviewed.

- 3.2 This audit has been given a **Partial** Level of Assurance. The key controls relating to publishing information categories in line with the Transparency Code and an approved information publication scheme being in place were partly met. The key controls relating to completeness and accuracy of published data sets and requests under the Reuse of Public Sector Information Regulations were fully met. A total of 7 recommendations were made; 1 Priority 1, 3 Priority 2 and 3 Priority 3.
- 3.3 Although the level of assurance awarded is low, the Auditor recognises that the post of Information Governance Officer has only been in place from April 2015. The post holder's main priority has been to review data security under the Data Protection Act and Freedom of Information Act requests across the Council, together with drafting an Information Management Policy. This is good practice as these areas carry a significantly higher risk and far greater penalties from the Information Commissioner. Therefore this audit serves to highlight the areas of non-compliance with the Transparency Code and form a forward plan of action for the Information Governance Officer to address.

- 3.4 The overall conclusion of the audit is that 8/13 (62%) information categories were published at the minimum required level of detail and frequency under the Transparency Code, with a 3 star method of publication on the 5 step journey to a fully open format. For these 8 information categories, the findings were consistent with practice at other nearby Councils. Assurance can also be given that published data sets were accurate from the sample of 5 tested. However the main findings that contributed towards the Partial audit opinion were as follows:
- 5/13 (38%) information categories are not being published meaning that the Council does not fully comply with the Transparency Code. Penalties are:
 - non-compliance with the Local Government (Transparency Requirements) (England) Regulations 2014
 - risk of complaints to the Information Commissioner's Office under the existing Freedom of Information framework
 - There is a discrepancy between the types of data published on the primary Craven District Council website and data published on the external Data North Yorkshire and Data.gov.uk websites, presenting a public perception of incomplete or inadequate data published. This presents risks of reputational damage, data duplication and data published inconsistently.
 - There is currently no Information Management Strategy in place meaning that there is no consistent process or one officer responsible for co-ordinating the publishing of data online. Individual departmental officers are responsible for producing their data on a timely basis and sending it for approval for uploading to the Council website by the Website Manager. This presents a high risk of data sets becoming out of date and overall Council compliance with the Transparency Code not being centrally monitored.

4 Detailed Findings & Action Plan

The audit findings are detailed in this section on an exception basis only for the attention of management, therefore KCO's with adequate controls based on the samples examined are not included.

Recommendations are prioritised as follows;

Priority 1- relating to significant gaps in the Internal Control Framework

Priority 2- relating to minor gaps in the Internal Control Framework or significant issues of non-compliance with key controls

Priority 3- relating to minor issues of non-compliance with controls.

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO1: Information should be published on a timely basis and in the appropriate formats, in line with the Transparency Code 2015				
1	There is no Information Management Strategy in place meaning there is no consistent internal process for publishing data online. A draft version is being written by the Information Governance Officer and is planned to be shared in its skeleton format at the next Audit and Governance Committee.	Inconsistent approach to publishing data, data could be mismanaged, destroyed, held beyond the requirements of the Data Protection Act. All of the above could be subjected to heavy fines by the Information Commissioner	<p>Priority 1</p> <p>An Information Management Strategy should be in place to establish how information is managed, published, stored / disposed and used. As part of this a standard data publishing process with nominated officer/s responsible for publishing data should be included.</p> <p>Information Governance Officer 2/11/15: Recommendation agreed.</p>	<p>Information Governance Officer</p> <p>December 2015</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO1: Information should be published on a timely basis and in the appropriate formats, in line with the Transparency Code 2015				
2	<p>Annex A & C of the Transparency Code 2015 highlighted 13 information categories for which data must be published for Craven District Council at the time of the audit: Expenditure exceeding £500, Government procurement card transactions, Procurement information, Local authority land, Grants to voluntary, community and social enterprise organisations, Organisation chart, Trade union facility time, Parking account, Parking spaces, Senior salaries, Constitution, Pay multiple, and Fraud.</p> <p>Up to date data for 8 of these information categories was published on the Craven District Council website on the Open data webpage. The remaining 5 categories were not published and therefore not in the public domain.</p>	Non-compliance with the Transparency Code, data not available for public use, complaints to the Information Commissioner, increased Freedom of Information requests	<p>Priority 2</p> <p>The following data should be published in line with the Transparency Code:</p> <ul style="list-style-type: none"> • Trade union facility time • Parking account • Parking spaces • Pay multiple • Fraud (until responsibility moves to the DWP later in 2015) <p>In order to provide a full dataset, the location of data not held by the authority should be signposted.</p> <p>Information Governance Officer 2/11/15: Recommendation agreed. We are not content that the parking account needs to be published but shall seek further LGA guidance to review the Council's position.</p>	<p>Information Governance Officer</p> <p>April 2016</p>
3	<p>Different data is published on different website platforms and there is no complete data set available in one location. An analysis was undertaken of where data was also published for the 8 information categories published on the CDC website:</p> <p>Data North Yorkshire website: 4/8 (50%) Data.gov.uk website: 2/8 (25%) Publishing data in one place would be more efficient.</p>	Data not published, access to information not user friendly, Council perceived to be not open and transparent	<p>Priority 2</p> <p>All data should be published once on the Government's data.gov.uk Open Data website. Links from the Craven District Council website to the Open Data web page should be created.</p> <p>Information Governance Officer 2/11/15: Recommendation agreed. This needs reviewing to ensure that the data is available in one place, and that other sites which are required to be linked are referencing the correct information.</p>	<p>Information Governance Officer</p> <p>April 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO1: Information should be published on a timely basis and in the appropriate formats, in line with the Transparency Code 2015				
4	Data should not be published on Data North Yorkshire as the information held is not complete. There is currently a link to this website from the Craven District Council website, on the 'What is open data?' webpage.	Public access to incomplete data	<p>Priority 2</p> <p>The reference to Data North Yorkshire on the Council Open Data webpage should be removed.</p> <p>Information Governance Officer 2/11/15: Recommendation agreed. Publishing on the Data North Yorkshire website will be reviewed.</p>	<p>Information Governance Officer</p> <p>January 2016</p>
5	<p>The Transparency Code recommends that procurement data is published on invitations to tender or invitations to quote that are likely to be issued in the next twelve months. Currently a stand alone spreadsheet is published on a regular basis.</p> <p>The Council uses the YORtender system to advertise, tender and procure contracts. Contracts Finder is a website which facilitates the search for contracts over £10k with the Government and its agencies. The publishing of contract opportunities on the Contracts Finder website has become mandatory under the new Public Contracts Regulations 2015 for contract values up to the EU tender threshold of £172.5k. Upcoming tender opportunities could be provided from either system in real time by adding a weblink to the Craven District Council website, on the Open Data webpage.</p>	Officer time used to create a document when a weblink to a real time system can be used, duplication of information	<p>Priority 3</p> <p>Best practice would be to provide a link from the Open Data webpage of the Craven District Council website to YORtender and / or Contracts Finder upcoming tender opportunities web page/s to provide real time data to the customer. This is not mandatory for the Transparency Code but the use of the Contracts Finder website is a new requirement under the EU procurement rules.</p> <p>Information Governance Officer 2/11/15: Recommendation agreed.</p>	<p>VFM & Improvement Manager</p> <p>April 2016</p>

Ref	Findings	Risk	Recommendations and Management Response	Officer Responsible and Implementation Date
KCO1: Information should be published on a timely basis and in the appropriate formats, in line with the Transparency Code 2015				
6	Significant time can be taken by Finance staff to accurately present the procurement card data in line with the requirements under the Transparency Code. The format of the data can be streamlined by inputting a summary for the purpose of expenditure rather than a detailed narrative e.g. 'train travel' instead of 'staff name return train travel Skipton to London 24/9/15'.	More officer time spent producing data than needed	<p>Priority 3</p> <p>For efficiency purposes a summary can be provided for the purpose of the procurement card expenditure rather than a detailed narrative.</p> <p>Information Governance Officer 2/11/15: Recommendation agreed. The narrative has been simplified in the most recently published data sets.</p>	<p>VFM & Improvement Manager</p> <p>April 2016</p>
KCO2: An information publication scheme approved by the Information Commissioner should be in place and data published in line with the scheme				
7	Craven District Council has produced its own publication scheme which is accessible on their website. The format of the publication scheme is in line with the Information Commissioner's Office model and meets their requirements: adopting the model scheme, identifying the information held which should be published, producing a guide to this information, and ensuring that it is easily accessible to the public. The publication scheme was last updated in October 2011 and therefore should be reviewed to ensure that content and links remain correct. The Auditor identified one link directing to the wrong webpage (page 7- procurement information) and a reference to the previous Council offices (page 10- register of interests).	Non-compliance with Freedom of Information section 19 and Information Commissioner guidance, public complaints to the Information Commissioner	<p>Priority 3</p> <p>The publication scheme document should be reviewed to ensure that all references and web page links are accurate and up to date.</p> <p>Information Governance Officer 2/11/15: Recommendation agreed.</p>	<p>Information Governance Officer</p> <p>April 2016</p>

The agreed actions will be subject to a follow up review to establish whether they have been implemented. Any queries or requests for further information regarding this report should be directed to Internal Audit on 01423 556112. Internal Audit would like to thank the officers involved for their assistance during this audit.