Veritau

Assurance Services for
the Public Sector

Data Quality

City of York Council

Internal Audit Report 2018-19

Business Unit: Customer and Corporate Services Directorate
Responsible Officer: Assistant Director Children's Specialist Services
　　　　　　　　　　　Assistant Director Customer Services & Digital
Service Manager:　　Head of Business Intelligence
　　　　　　　　　　　Head of Agency, One Adoption North and Humber
　　　　　　　　　　　Head of Early Help and Local Area Teams

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	P1	P2	P3
Actions	0	0	0
Overall Audit Opinion	Substantial Assurance		

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Introduction

The council's performance indicators are reported on an application called the KPI Machine which acts as a central repository enabling management to access this information at any time. Council data is made available to the public through the York Open Data Platform which is a separate web-based system.

Corporate arrangements for data management are performed by the Strategic Business Intelligence Hub which is responsible for the collation, processing, integrity checking and reporting of data held by the council.

Data quality is relied upon by the Council in order to make informed decisions, identify and address poor and good performance, compare performance against other authorities, publish accurate information, make decisions on allocation of resources and be used as an instrument in policy-making. Therefore, poor data quality presents numerous risks including funding discrepancies, financial error/loss and ill-founded policies.

Last year's data quality audit focused on the Health, Housing and Adult Social Care directorate and found that the controls for managing risk in relation to data quality were very good with an overall opinion of high assurance for the audit. This audit has checked to see whether the selected key performance indicators for the Children, Education and Communities directorate covered in this audit follow the correct procedures in relation to data quality.

Objectives and Scope of the Audit

The purpose of this audit was to provide assurance to management that procedures and controls within the system will ensure that:

- Datasets provided are complete, accurate and relevant for the calculation of the indicator;
- Data is correctly processed in order to calculate the indicator;
- The data gathering process for each indicator is understood and reviews are undertaken of the final output figures to confirm their accuracy.

This audit did not review the performance management system itself but will observe the accuracy of calculation of indicators from the processing of the base data to the final representation of the figures in performance reports

Key Findings

We reviewed the process used to produce the figures for two Key Performance Indicators (KPIs) by the council. We chose to focus on two KPIs where the majority of the processing is carried out by the service.

The two KPIs reviewed were:

- CSS7:% of adopted children who wait < 14 months from entering care to moving in with adoptive family
- CYPL2c: Number of Early Help Assessments initiated

CSS7

This indicator was tested by verifying the figures used on the master spreadsheet in order to calculate the indicator. Sample testing of individual records found that all figures on the master spreadsheet were accurate and matched the data reported on Mosaic. It was noted during the testing of this performance indicator that there was a high level of manual intervention used when calculating the figures.

Re-performance of the quarterly outturns found some discrepancies between the source data and the KPI outturn. This was due to timing issues in producing the report and the availability of up-to-date operational data. This should be corrected for the annual outturn but consideration should be made to restating the quarterly figures during the year to ensure they are accurate.

In producing this indicator, it would be preferable to rely on Mosaic for the data, however this is not always up-to-date and therefore a significant level of manual intervention is currently required including cross checking to records kept by operational staff.

CYPL2c

This indicator was tested by verifying the figures on the SQL report which the BIH use in order to calculate the indicator. No errors were found as part of the sample testing and a high level of automation is used.

A number of potential improvements were identified as part of the testing. Calculation of the figures for this relies heavily on the source data reported in Mosaic. The key marker for this KPI is the start date recorded on the Family Early Help Assessments (FEHAs). Due to the time delays in entering FEHA's onto Mosaic, the number reported can vary from previous reported month. This could potentially affect the figures reported in the SQL report. The service does carry out checks on reports and exclude duplicate forms.

No formal findings have been raised in relation to the issues identified but the service should consider whether any improvements can be made to the process to ensure the figures are accurate.

Overall Conclusions

The arrangements for managing risk were good with few weaknesses identified. An effective control environment is in operation, but there is scope for further improvement in the areas identified. Our overall opinion of the controls within the system at the time of the audit was that they provided Substantial Assurance.

Audit Opinions and Priorities for Actions

Audit Opinions	
Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit. Our overall audit opinion is based on 5 grades of opinion, as set out below.	

Opinion	Assessment of internal control
High Assurance	Overall, very good management of risk. An effective control environment appears to be in operation.
Substantial Assurance	Overall, good management of risk with few weaknesses identified. An effective control environment is in operation but there is scope for further improvement in the areas identified.
Reasonable Assurance	Overall, satisfactory management of risk with a number of weaknesses identified. An acceptable control environment is in operation but there are a number of improvements that could be made.
Limited Assurance	Overall, poor management of risk with significant control weaknesses in key areas and major improvements required before an effective control environment will be in operation.
No Assurance	Overall, there is a fundamental failure in control and risks are not being effectively managed. A number of key areas require substantial improvement to protect the system from error and abuse.

Priorities for Actions	
Priority 1	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Priority 2	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Priority 3	The system objectives are not exposed to significant risk, but the issue merits attention by management.

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