



Dacorum Borough Council

Final Internal Audit Report

Social Media

August 2018

This report has been prepared on the basis of the limitations set out on page 9.

CONFIDENTIAL

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Key Dates:

Date of fieldwork: May/June 2018

Date of draft report: July 2018

Receipt of responses: July 2018

Date of final report: August 2018

Status of our reports

This report ("Report") was prepared by Mazars LLP at the request of Dacorum Borough Council and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of Dacorum Borough Council and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix C of this report for further information about responsibilities, limitations and confidentiality.

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1. Executive Summary

1.1. Background

Dacorum Borough Council have a Social Media Policy in place with an aim to providing a structured approach to the corporate and service-specific use of social media and will ensure that such use is effective, lawful and does not compromise the Council's information or its computer systems/networks.

Dacorum use Crowd Control HQ software to provide information on content stream, trending online news themes, media exposure, online news sentiments and top news sources.

1.2. Audit Objective and Scope

The overall objective of the audit was to evaluate and test the controls over the following areas:

- Strategy and Governance
- Training and Awareness
- Processes
- Technology

Further detail on the scope of the audit is provided in Section 2 of the report.

1.3. Summary Assessment

Our audit of DBC's internal controls in operation found that there is a sound system of internal control designed to achieve the system objectives. Also, there is testing evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk. Our assessment in terms of the design of, and compliance with, the system of internal control covered is set out below:

Evaluation Assessment	Testing Assessment
Full	Substantial

Management should be aware that our internal audit work was performed according to UK Public Sector Internal Audit Standards (PSIAS) which are different from audits performed in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. Similarly, the assurance gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board.

The classifications of our audit assessments and priority ratings definitions for our recommendations are set out in more detail in Appendix A, whilst further analysis of the control environment is shown in Section 3.

1.4. Key Findings

Two priority 3 recommendations were raised where we believe there is scope for improvement within the control environment. These are set out below:

- The responsibility for providing training on Social Media should be formally assigned (Priority 3)
- The Social Media training process should be formalised and updated when necessary to take into account developments in Social Media (Priority 3)

Full details of the audit findings and recommendations are shown in Section 4 of the report.

1.5. Management Response

We received the management response in a timely manner, and this has been included in the main body of the report.

1.6. **Acknowledgement**

We would like to take this opportunity to thank all staff involved for their time and co-operation during the course of this visit.

2. Scope of Assignment

2.1. Background

As part of the agreed 2017/2018 Audit Plan, Mazars have undertaken a review of the controls in place at Dacorum in relation to Social Media.

2.2. Scope of the Audit

The audit was carried out to evaluate and test controls over the following areas:

- Strategy and Governance:

There is a consistent approach to the use of social media technologies which is aligned with business objectives. Staff are aware of their responsibilities in relation to social media use and risk assessments are conducted prior to commencing social media projects.

- Training and Awareness:

Staff receive training in regards to using social media on behalf of the Council. Disciplinary processes have been formally defined and are enforced when required.

- Processes:

It is ensured that inappropriate information is not shared through social media contributing to negative publicity for the Council. Unauthorised access is gained to social media technologies.

- Technology:

Social media devices are sufficiently protected from malicious software. Inappropriate material cannot be accessed through the Council's network, and the use of social media is actively monitored.

The audit approach was developed by an assessment of risks and management controls operating within each area of the scope. The following procedures will be adopted:

- Identification of the role and objective of each area;
- Identification of risks relating to the auditable area and the controls in place that enable the control objectives to be achieved; and
- Evaluation and testing of controls within the system.

3. Assessment of Control Environment

The following table sets out in summary the control objectives we have covered as part of this audit, our assessment of risk based on the adequacy of controls in place, the effectiveness of the controls tested and any resultant recommendations.

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

Control Objectives Assessed	Design of Controls	Operation of Controls	Recommendations Raised
Strategy and Governance			
Training and Awareness			Recommendations 1 and 2
Processes			
Technology			

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

4. Observations and Recommendations

Recommendation 1: Assign Social Media Training responsibility (Priority 3)

<p>Recommendation</p> <p>The responsibility for providing training on Social Media should be formally assigned.</p>
<p>Observation</p> <p>Formally assigning the responsibility for Social Media training helps ensure that an appropriate Social Media training regime is in place.</p> <p>The responsibility to provide Social Media training has not been formally assigned to specific roles.</p> <p>There is a risk that Social Media training is not being reviewed and updated to account for developments with Social Media.</p>
<p>Responsibility</p> <p>Communications and Consultation Team Leader</p>
<p>Management response / deadline</p> <p>All members of the communications team are capable to deliver the social media training programme due to the required level of proficiency needed in social media within the communications team. In order to formalise this process, the training programme will be assigned to a specific Communications Officer (Lou Fuller).</p> <p>The training programme is regularly updated as changes in the social media landscape and functionality in the social media management system changes.</p> <p>Deadline: August 2018</p>

Recommendation 2: Social Media Training (Priority 3)

<p>Recommendation</p> <p>A Social Media training programme would help ensure a consistent approach to training.</p>
<p>Observation</p> <p>A Social Media training programme helps ensure that training provided is appropriate.</p> <p>Training is not currently formalised and consists of one to one sessions, but could benefit from a consistent approach that ensures effective training coverage.</p> <p>There is a risk that Social Media training is not being reviewed and updated to account for developments with Social Media.</p>
<p>Responsibility</p> <p>Communications and Consultation Team Leader</p>
<p>Management response / deadline</p> <p>Due to the variety of platforms, needs and requirements, we need to maintain the flexibility to provide individually tailored training plans. However, we will implement a standardised basic social media training programme for all social media users to provide a consistent approach to training and learning.</p> <p>The training programme is regularly updated as changes in the social media landscape and functionality in the social media management system changes.</p> <p>Deadline: August 2018</p>

Appendix A - Reporting Definitions

Audit assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used:

Level	Symbol	Evaluation Assessment	Testing Assessment
Full		There is a sound system of internal control designed to achieve the system objectives.	The controls are being consistently applied.
Substantial		Whilst there is a basically sound system of internal control design, there are weaknesses in design which may place some of the system objectives at risk.	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited		Weaknesses in the system of internal control design are such as to put the system objectives at risk.	The level of non-compliance puts the system objectives at risk.
Nil		Control is generally weak leaving the system open to significant error or abuse.	Significant non-compliance with basic controls leaves the system open to error or abuse.

The assessment gradings provided here are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full' does not imply that there are no risks to the stated control objectives.

Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Level	Definition
Priority 1	Recommendations which are fundamental to the system and upon which the organisation should take immediate action.
Priority 2	Recommendations which, although not fundamental to the system, provide scope for improvements to be made.
Priority 3	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.
System Improvement Opportunity	Issues concerning potential opportunities for management to improve the operational efficiency and/or effectiveness of the system.

Appendix B - Staff Interviewed

The following personnel were consulted:

Audit sponsor: Nigel Howcutt – Assistant Director, Finance & Resources

Audit Contacts: Matt Rawdon – Group Manager, People and Performance

Auditee Contacts: Robert Smyth – Director - Performance, People and Innovation
Kevin Soley – Communications and Consultation Team Leader
Kate Norval – Communication and Consultation Lead Officer

We would like to thank the staff involved for their co-operation during the audit.

Appendix C Statement of Responsibility

We take responsibility to Dacorum Borough Council for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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