SHROPSHIRE COUNCIL
AUDIT SERVICES
"ADDING VALUE"

FINAL INTERNAL AUDIT REPORT

SOCIAL MEDIA 2024/25

Assurance Level	Unsatisfactory

Customer:	Nigel Newman – Head of Communications & Engagement

Report Distribution:	Nigel Newman – Head of Communications & Engagement Dale Shepherd – Digital Services Manager Billy Webster – Assistant Director Transformation & Efficiency

Auditor(s):	Catherine Young Sophie Higgins

Fieldwork Dates:	June - August 2024

Debrief Meeting:	27th August 2024

Draft Report Issued:	11th September 2024

Responses Received:	26th September / 17th October 2024

Final Report Issued:	17th October 2024

Introduction and Background

1. As part of the approved internal audit plan for 2024/25 Audit Services have undertaken a review of Social Media.

   Social media is transforming the way we interact with our customers and can be one of the most effective communication channels between organisations and the public.

   There is more value to be gained from engaging in the social media conversation than not - whether you are aiming for cheaper, more personalised service delivery or behaviour change. However, the use of social media is not without risk. Social media has been described as the perfect hunting ground for illegal activity – more than 12 per cent of organisations have been the victim of a security breach via a social-media-related cyber-attack and social media tops the list of channels of perceived compliance risk.

   The social media process was last reviewed by internal audit in 2017/18 resulting in an assurance rating of limited. Due to changes in the process since then, the decision was made to perform a full review rather than a follow up of just the previous recommendations.

2. This audit has been conducted in accordance with the Public Sector Internal Audit Standards.

3. Maintenance of the control environment is the responsibility of Management. The audit process is designed to provide a reasonable chance of discovering material weaknesses in internal controls. It cannot, however, guarantee absolute assurance against all weaknesses including overriding of management controls, collusion, and instances of fraud or irregularity.

4. Audit Services would like to thank officers who assisted during the audit.

5. The audit has slightly overrun due to a change in audit staff during the process.

Scope of the Audit

6. The following scope was agreed with key contacts at the beginning of the audit:

   To provide assurance that the organisation has appropriate guidance and governance arrangements in place to reduce the risks of the use of social media and to ensure compliance with policies and legislation.

7. Audit work was undertaken to give assurance on the extent to which the following management control objectives are being achieved. Objectives with a √ demonstrate that appropriate management controls are in place and upon which positive assurance can be given. Objectives with an X are those where the management controls are not being achieved:

   X   Appropriate management processes exist to manage and control the use of social media for Shropshire Council business.
   X   A policy to support standards and social media use exists.
   X   Formal administration is undertaken on social networking accounts by designated responsible officers.

X   Appropriate officers and training are in place to support the social media policy. [1]

X   Monitoring arrangements are in place.

✓   A customer complaints process is in place.

Assurance Level and Recommendations

8.   An opinion is given on the effectiveness of the control environment reviewed during this audit. The level of assurance given is based upon sample testing and evaluation of the controls in place. This will be reported to the Audit Committee and will inform the Annual Governance Statement which accompanies the Annual Statement of Accounts. There are four levels of assurance; Good, Reasonable, Limited and Unsatisfactory.

Audit Services can give the following assurance level on the area audited:

Unsatisfactory	The system of control is weak and there is evidence of non-compliance with the controls that do exist.

9.   Recommendations are made where control weaknesses, risks or areas for improvement have been identified and are of sufficient importance to merit being reported to you in accordance with auditing standards. There are four categories of recommendation; Best Practice, Requires Attention, Significant and Fundamental. Detailed findings and a definition of the recommendation categories are included in the Exception Report at **Appendix 1**. The following table summarises the number of recommendations made in each category:

Total	Fundamental	Significant	Requires Attention	Best Practice
7	0	6	1	0

10.   A summary of the recommendations, together with the agreed management responses are included at **Appendix 2**. Implementation of these recommendations will address the risks identified and improve the controls that are currently in place.

11.   The audit work identified a number of significant issues leading to the following recommendations:

- The responsibility for the administration of all social media activity should be formally agreed and documented, including the setting up of all accounts.

- All social media accounts and activity should be monitored to ensure compliance with the Terms of Use, and any non-compliance should be highlighted and rectified. In particular (but not limited to):
  - Direct access outside of Orlo where not required
  - Access via personal devices
  - Promotion of external businesses
  - Review and closure of accounts not being used
  - Inconsistent corporate branding
  - Non-removal or addressing of negative comments when in breach of Council social media guidelines for users

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[1] Whilst there are no recommendations under this objective, there is evidence of non-compliance with the control which has been summarised as part of recommendation 1 below.

- The administration of social media accounts should ensure compliance with the Terms of Use, in particular (but not limited to):
    - Password compliance with the corporate password policy
    - Oversight of security settings applied in accounts set up outside of Orlo
    - Completeness of applications prior to the creation of new accounts.

- The Social Media Terms of Use should be updated and adhered to for all accounts. Compliance should then be monitored and reported on. Consideration should be given to reinstating training for all users to ensure they are aware of their roles and responsibilities.

- As part of the service review process, a value for money assessment should be performed on the use of Orlo.
  Following this, if usage is continued training should be provided to all users to ensure all aspects are fully utilised, including analytics and insights.

- Monitoring of traffic and user interactions through the use of analytics and insights available on Orlo should be used as a tool to inform future content and posting by Service Areas.
  As part of this, the monitoring of social media activities by the Communications Team should be presented to Senior Management on a regular basis to improve awareness of customer interactions and requirements.

Audit Approach

12. The approach adopted for this audit included:

- Review and documentation of the system.

- Identification of the risks to achieving the business outcomes and associated key controls.

- Testing of controls to confirm their existence and effectiveness.

- Identification of weaknesses and potential risks arising from them.

13. As Internal Audit report by exception, only those areas where control weaknesses and/or errors have been identified are included in this report **(Appendix 1).** Recommendations to improve controls or enhance existing practice are detailed against each finding and the associated risk. Your Action Plan is included at **Appendix 2**. A more detailed report covering all the work undertaken can be provided on request.

14. In accordance with the Public Sector Internal Audit Standards, recommendations will be followed up to evaluate the adequacy of management action taken to address identified control weaknesses.

Barry Hanson
Head of Policy & Governance

INTERNAL AUDIT EXCEPTION REPORT FOR SOCIAL MEDIA 2024/25

Fundamental	Significant	Requires Attention	Best Practice
Immediate action required to address a major control weakness which, if not addressed, could lead to material loss.	A recommendation to address a significant control weakness where the system may be working but errors may go undetected.	A recommendation aimed at improving the existing control environment.	Suggested action which aims to improve best value, quality or efficiency.

Audit Ref	Finding/ Observation	Implications/Risks	Rec No.	Rec Rating	Recommendation
Management Control Objective: Appropriate management processes exist to manage and control the use of social media for Shropshire Council business.					
1.1	The responsibility for social media sits within the Communications and Engagement team. This was previously managed by Web Services. The Social Media Terms of Use document states that: *'All official approved social media accounts belong to Shropshire Council, under the governance of the Communications and Digital Services teams.'* Throughout the Terms of Use there are duties allocated to the Web and/or Communications Teams with no clear definition of responsibilities. In addition, there are no procedure notes which cover the setting up of social media accounts. This leads to the Communications Team relying on the Web Team for support in setting up accounts or attempting to set up accounts with limited guidance.	Failure to allocate and document responsibilities leads to confusion and required tasks not being completed, resulting in internal inefficiencies and external reputational damage.	1	Significant	The responsibility for the administration of all social media activity should be formally agreed and documented, including the setting up of all accounts.
1.2	Throughout the audit, it has been identified that the Terms of Use are not being adhered to and monitoring isn't taking place to identify this non-compliance. Audit findings have highlighted the following: • 79% of users have the ability to access accounts directly, outside of Orlo (policy states this is a last resort – no further testing has been carried out to identify if these users have been accessing outside Orlo) • Staff accessing accounts through personal devices • Promoting external businesses • No review of accounts in place • Branding not applied • Negative comments are not consistently being addressed or removed where in breach of Council social media guidelines for account users.	Non-compliance with the Terms of Use could lead to social media activity which is damaging to the reputation of the authority and ultimately resulting in financial loss.	2	Significant	All social media accounts and activity should be monitored to ensure compliance with the Terms of Use, and any non-compliance should be highlighted and rectified. In particular (but not limited to): • Direct access outside of Orlo where not required • Access via personal devices • Promotion of external businesses • Review and closure of accounts not being used • Inconsistent corporate branding • Non-removal of negative comments in breach of Council social media guidelines for account users.
1.3	Throughout the audit, issues have been identified with the administration of social media accounts in line with the Terms of Use. Particular areas of concern are: • Passwords not being updated and do not comply with the password policy . • Security settings not customised for accounts set up directly (outside of Orlo). • Incomplete applications and the Communications Team being over-ruled.	Non-compliance with the Terms of Use could lead to social media activity which is damaging to the reputation of the authority and ultimately resulting in financial loss.	3	Significant	The administration of social media accounts should ensure compliance with the Terms of Use, in particular (but not limited to): • Password compliance with the corporate password policy • Oversight of security settings applied in accounts set up outside of Orlo • Completeness of applications prior to the creation of new accounts

Audit Ref	Finding/ Observation	Implications/Risks	Rec No.	Rec Rating	Recommendation
Management Control Objective: A policy to support standards and social media use exists					
2.1	The Social Media Terms of Use is available on the intranet and was last updated in November 2022. Informal training is provided to all new users by the Communications Team during account set up, including what is expected of them as per the Terms of Use. In depth training was previously provided by the Web Team however since the responsibility has been transferred to the Communications Team, due to resources this no longer takes place.	Out of date guidance and lack of training leads to confusion for users and non-compliance resulting in potential reputational damage to the authority.	4	Significant	The Social Media Terms of Use should be updated and adhered to for all accounts. Compliance should then be monitored and reported on. Consideration should be given to reinstating training for all users to ensure they are aware of their roles and responsibilities.
Management Control Objective: Formal administration is undertaken on social networking accounts by designated responsible officers.					
3.1	The current log of officers with access to Social Media Accounts was provided. A review of the users found that there are 21 officers recorded as having access to accounts but have left the organisation. These 21 users had direct access to 29 social media accounts. Users with direct access are recorded on the Social Media log. A questionnaire was sent to all officers recorded as having access and this identified that two officers stated that they have direct access which is not recorded on the log maintained.	If leavers have access to social media, inappropriate activity could occur on corporate accounts potentially resulting in reputational damage to the authority.	5	Requires Attention	Staff who have been identified as no longer working at the Council, should have their access removed. The Communications Team should liaise with HR to add the removal of leavers from social media account access (direct and through Orlo) to the HR Leavers' checklist.
3.2	The Communications Team use Orlo to manage social media accounts. The cost for 2023/24 was £31,762.50 (excl. VAT). This allows users to be set up with an account to Orlo where they can then access the social media accounts that they post to. The application also offers insights into interactions. However, there are a number of limitations to the portal which requires the user to access the social media account by directly logging in with the password on their Council device. There are 156 out of 197 users with direct access to a corporate account, therefore 79% of users have the ability to access a social media account outside Orlo. No further testing was undertaken to identify if they had actually accessed accounts outside of Orlo. This has been discussed with the Communications Manager who wasn't aware that access to social media accounts outside of Orlo was this high. The use of Orlo provides efficiencies with the ability to manage accounts on multiple platforms through one system, however another key function is the availability of insights and analytics and it is unknown whether these are utilised by service areas.	Failure to assess the value provided by using Orlo could lead to continued unnecessary expenditure resulting in savings not being realised.	6	Significant	As part of the service review process, a value for money assessment should be performed on the use of Orlo. Following this, if usage is continued training should be provided to all users to ensure all aspects are fully utilised, including analytics and insights.
Management Control Objective: Monitoring arrangements are in place.					
5.1	There is performance monitoring available in Orlo, however this is not used to its potential. The Communications Team use the insights on Orlo for reporting on their own performance (via PowerPoint presentation) on a monthly basis. The presentations are currently produced manually but the Communications Manager plans to start using PowerBI in future and would also like to present	Failure to monitor traffic and user interactions leads to social media activity not tailored to customer requirements resulting in less interaction and wasted opportunities.	7	Significant	Monitoring of traffic and user interactions through the use of analytics and insights available on Orlo should be used as a tool to inform future content and posting by Service Areas. As part of this, the monitoring of social media activities by the Communications Team should be

Audit Ref	Finding/ Observation	Implications/Risks	Rec No.	Rec Rating	Recommendation
	to EMT rather than just within the Communications Team. New users are signposted to the use of insights and analytics within Orlo during initial set up, however, there is no monitoring of whether service areas utilise this function to plan and improve their future posts and content.				presented to Senior Management on a regular basis to improve awareness of customer interactions and requirements.

ACTION PLAN FOR SOCIAL MEDIA 2024/25

Rec Ref.	Rec No.	Recommendation	Rec Rating	Proposed Management Action	Lead Officer	Date to be Actioned
1.1	1	The responsibility for the administration of all social media activity should be formally agreed and documented, including the setting up of all accounts.	Significant	Intranet pages and "Terms of Use" documents to be updated to clarify the current responsibilities.	Nigel Newman / Laura Pell / Dale Shepherd	April 2025
1.2	2	All social media accounts and activity should be monitored to ensure compliance with the Terms of Use, and any non-compliance should be highlighted and rectified. In particular (but not limited to): • Direct access outside of Orlo where not required • Access via personal devices • Promotion of external businesses • Review and closure of accounts not being used • Inconsistent corporate branding • Negative comments are not consistently being addressed or removed where in breach of Council social media guidelines for account users.	Significant	Due to staff capacity and completing more urgent priorities, regular monitoring is not feasible. However, a recent review has been undertaken in order to identify and close down accounts and reduce the amount of licences required in Orlo. In reference to the points made: • **Direct access outside of Orlo where not required.** We only provide direct access for the specific use of features that are not available through Orlo (i.e. boosting posts), and state that staff use Orlo for the standard creation/scheduling of posts and responding to comments. • **Access via personal devices.** Use of personal devices is clearly stated as being in breach of the council's policies, and this is stated as part of the initial training for new social media editors. It is not possible for us to actively monitor all new logins on social media channels where there is only a single account/owner (i.e. X/Twitter, Instagram) as they are tied to shared mailboxes accessed only by the service area. • **Promotion of external businesses.** We will update the "Terms of Use" to include a clear statement on this matter and notify existing editors. Reviews of each account would highlight where this directive is not being followed, however, there is no capacity to undertake those on a regular basis. • **Review and closure of accounts not being used.** As stated, regular monitoring is not feasible owing to staff shortages. • **Inconsistent corporate branding.** All accounts should be using the provided avatars, which are created by Communications or Digital Service using the standard template. We will add further guidance to the "Terms of Use" documents to define branding needs where further customisation is present (i.e. banner images, etc), and notify existing editors. • **Non-removal of negative comments in breach of Council social media guidelines for account users.** This should be the responsibility of the editors who maintain the channels. We will update the "Terms of Use" documents to ensure this responsibility is clearly defined and notify existing editors.	Nigel Newman / Laura Pell	December 2025
1.3	3	The administration of social media accounts should ensure compliance with the Terms of Use, in particular (but not limited to): • Password compliance with the corporate password policy • Oversight of security settings applied in accounts set up outside of Orlo • Completeness of applications prior to the creation of new accounts	Significant	We will review and update account passwords and security settings as part of reviews. However, we currently have no capacity to undertake regular reviews, so this will be on an ad-hoc basis. The Communications Team capacity is expected to reduce further as a result of the financial challenges the council faces limiting the team's ability to respond to many of the audit recommendations. The Terms of Use has been added to the Orlo dashboard to ensure easy access on Orlo itself.	Nigel Newman / Laura Pell	December 2025

Rec Ref.	Rec No.	Recommendation	Rec Rating	Proposed Management Action	Lead Officer	Date to be Actioned
2.1	4	The Social Media Terms of Use should be updated and adhered to for all accounts. Compliance should then be monitored and reported on.

Consideration should be given to reinstating training for all users to ensure they are aware of their roles and responsibilities. | Significant | A formal reporting and recording process for non-compliance needs to be put in place, with support from senior management where enforcement measures are required (i.e. removal of access for staff or closing down the whole account). There are likely to be significant capacity challenges to manage this.

Training is provided for all new users, in which they are made aware of their roles and responsibilities.

Audit comment
There is currently no formal training provided as it was previously by the Web Team. Training provided now is informal. | Nigel Newman / Laura Pell / Dale Shepherd | December 2025 |
| 3.1 | 5 | Staff who have been identified as no longer working at the Council, should have their access removed.

The Communications Team should liaise with HR to add the removal of leavers from social media account access (direct and through Orlo) to the HR Leavers' checklist. | Requires Attention | The current "Terms of Use" does clearly put the responsibility of notifying us of staff changes/leavers on the line manager of the nominated editors, however, being included in HR's leavers process would be a more reliable option and ensure access is revoked quicker. | Nigel Newman / Laura Pell | April 2025 |
| 3.2 | 6 | As part of the service review process, a value for money assessment should be performed on the use of Orlo.
Following this, if usage is continued training should be provided to all users to ensure all aspects are fully utilised, including analytics and insights. | Significant | Orlo is required for DR/BC and saves time and resource by providing a single point to manage all social media channels. It also allows us to analyse engagement through a variety of evaluation tools, enabling us to see which of our messages are most effective and analyse customer sentiment. We use it to schedule posts and reply to comments, which may otherwise result in a call to our customer services centre. It also allows us to view a council-wide content calendar and gives the ability to take control of council accounts if required (for example following death of a Royal Family member or in time of emergency). The main cost of Orlo is a result of our many accounts and subsequent users. We have over 100 council social media accounts which we could potentially resize to bring down future costs. The contract is due for renewal next year, at which point we will evaluate current usage and other options including considering other social media management platforms. | Nigel Newman / Laura Pell | July 2025 as part of procurement of social management tool |
| 5.1 | 7 | Monitoring of traffic and user interactions through the use of analytics and insights available on Orlo should be used as a tool to inform future content and posting by Service Areas.
As part of this, the monitoring of social media activities across the Authority by the Communications Team should be presented to Senior Management on a regular basis to improve awareness of customer interactions and requirements. | Significant | Social media editors should be using the analytics within Orlo. Analytics are already used as part of the review process, as evidenced by the recent review and closedown of unused accounts, but having this backed up at a senior level when enforcement action is required would be beneficial (see 2.1).

This recommendation would create an additional capacity requirement to carry out monitoring of accounts outside of the Communications Team's own accounts.
With the planned cuts to the Communications Team, this is a significant additional task which is currently unrealistic | Nigel Newman / Laura Pell | April 2026 |