



City of Lincoln Council



Audit Recommendations

December 2020

Reports that are over 2 years old (under the Follow Up protocol these recommendations will no longer be monitored by IA and Audit Committee). They are still available to management on the recommendation tracker.

Management have been notified of the new protocol and advised to continue monitoring these actions via DMTs.

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
HMO Licensing and Hazards	Jun 18 Follow up review: Dec 19	Limited	20	16	3 High 1 Medium		Update to be provided – moved to Dec 2020 <ul style="list-style-type: none"> Consider automating the process to report on and monitor conditions. (High) APP system reporting on gas certificates due / overdue. (High) Reconfigure the IT system so that different codes can be used to record the hazard and category (High) Remind staff of the need to ensure that the process for monitoring and reminding of licences expiring operates consistently.
IT Applications	Oct 18	Limited	8	1	1 High 6 Medium		Update & circulate System Administrator guidance (High) Extended to December 2020 <u>December 2020 update</u> BDITM to complete – target still end December 2020
Malware / Anti-virus	Nov 18	Substantial	9	7	1 High 1 Medium		Device control software management (High) Extended to December 2020 <u>December 2020 update</u> Rolling out devices over next few months - config complete March 21

							Revised IT Security Policy (Med) Extended to March 2021
Transport Hub	Dec 18	Substantial	3	2	1 Medium		Formal project closure & post implementation review Extended to March 21 Work is still concluding prior to release of some retention. Once all matters are concluded, a further programme board meeting will be arranged to consider arrangements for the PIR.

Reports that are between 1 and 2 years old

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Information management	June 19	Substantial	16	15	1 Medium		<p>Assist IAOs to review access to their network drives Extended to December 2020</p> <p><u>Update December 2020</u> Looking at options to help us migrate and archive data – this will be done as part of the rollout of 365.</p> <p>Change to March 21</p>
Housing Rents	Dec 19	Substantial	4	2	1 High 1 Medium		<p>The possibility of producing a report from UH which flags up new tenancies not at the target rent will be looked into. Extended 31/12/2020 (High)</p> <p><u>Update December 2020</u> At the testing stage - requires further support Moved to March 2021 These are currently picked up retrospectively – the report will enable any issues to be identified more quickly.</p> <p>Put in place a process to review Affordable Rents when tenancies change Completed</p> <p>Produce a new Arrears Policy and supporting procedures / flowchart. <i>We are currently working to the current legislation on rent arrears but there are significant changes from the court in relation to court applications and procedures; we cannot finalise the policy until we know of the permanent changes.</i> March 2021 (Med)</p>

Recruitment	Dec 19	Substantial	7	7			Criteria for posts that require a DS (Disclosure Scotland) to be identified. <u>Update December 2020</u> Completed and guidance updated.
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Reports that are less than 1 year old

Audit Area	Date	Assurance	No of Recs	Implmtd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Licensing	Feb 20	Substantial	7		7 Med		All moved to 31 st March 2021 due to COVID
Payroll	Mar 20	High	2	2			Data handling will be a standing agenda item at liaison meetings. HR & WBL Manager to sign off quarterly IT access reports for HR and Payroll staff plus any changes to access levels Completed
ICT Anti-Malware	Mar 20	Substantial	10	1	7 (1 High)	1 (High) 1 (Med)	<ul style="list-style-type: none"> • Progress the provision of training video (Med) Extended to December 2020 • <u>December 2020 update Move to June 21 due to license issues</u> • Engineers working remotely or on site guidance (High) Extended to December 2020 • <u>December 2020 update : still on target</u> • The Code of connection will be reviewed (High) Jan 2021 Not yet due; in progress • <u>December 2020 update</u> • Officers will review the wording on the alert (computer message)– Implemented (med) • Malware incident reporting by staff (review). Extended to December 2020. • <u>December 2020 update May not be possible</u> • Security policy on the MDM (mobile device management) Extended to December 2020

							<ul style="list-style-type: none"> • <u>December 2020 update. Rolling out devices over next few months - config complete. March 21</u> • Web filtering - Extended December 2020 • <u>December 2020 update – currently obtaining advice. March 2021</u> • Review policy areas with the Principal IT officer and others - Extended to December 2020 • <u>December 2020 update currently obtaining advice. March 2021</u> • Smartphones and Tablets updates (Med) Feb 2021 (Not yet due) • <u>December 2020 update rolling out devices over next few months - config complete. March 2021</u> • Alerts from Alien Vault - Extended to December 2020 • <u>December 2020 update - still on target</u> • Consider the business requirement for access to each file type. Extended to December 2020 • <u>December 2020 update currently obtaining advice. March 2021</u> • A detailed incident management policy/procedure will be developed. Extended to December 2020 • <u>December 2020 update - to review March 2021</u> • There is an opportunity to ‘tighten’ change and configuration control with regard to the AV solution and other security controls that secure the corporate network and associated assets. Extended to December 2020 • <u>December 2020 update MS to review with Managers March 2021</u>
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							<ul style="list-style-type: none"> • The Senior IT Officer (Security) and Principal IT Officer will re-circulate the current change control guidance Extended to December 2020 • <u>December 2020 update MS to review with Managers March 2021</u> • BDITM will commit to a review of the current change management policy/protocol and also benchmark to other local authorities. Extended to December 2020 • <u>December 2020 update MS to review with Managers March 2021</u>
De Wint Court project management	Jul 20	Substantial	6	5	1		<p>The Architect should sign the Deed of Novation - Contract (High)</p> <p><u>Update December 2020</u> Awaiting end of Covid Lockdown to finalise.</p> <p>December 2020</p>
Housing Allocations	Aug 20	Substantial	4	2		2	<p>Introduce and document a sample quality check across all assessors (Jan 2021) (Med) (Not yet due)</p> <p>Annual review of applications (Feb 2021).(Med) (Not yet due)</p> <p><u>Update December 2020</u> These are in hand, we are almost at the point of testing our upgraded system, we hope this will be in place for January and then these tasks will follow the implementation of the system.</p>

Homelessness	Aug 20	Substantial	2	1	1	<p>Document retention - workflow (Med) Due Dec 2020</p> <p><u>Update December 2020</u> Currently working with business Development to work out the quantity of documents involved and set rules on retention.</p> <p>The new system should be up and running January/February after which can start to implement</p> <p>Move to March 21</p>
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External Audit Recommendations

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
ISA 260 Report	Nov 20	N/A	3	1		2	<p>1) Remind all staff (service managers) to promptly notify IT for all leavers. Revisit protocols and processes to ensure there is an appropriate control in place to capture any non-notified leavers on IT systems. The Council will remind all managers to ensure that appropriate IT forms are filled into remove leavers from all systems (High)</p> <p><u>Management response</u> Completed. Reminder has been issued; all current disabled IT access is under review.</p> <p>2) Asset Valuation inputs. The Council should perform an annual reconciliation of key valuation inputs prior to providing information to the nominated valuer. Management response (Med)</p>

							<p><u>Management response</u> The Council will consider undertaking a review in 20/21.</p> <p>3) The Council should review its approach to the calculation of its debt impairment to ensure that this accords with the requirements of IFRS 9 and the CIPFA Code. Management response (Med)</p> <p><u>Management response</u> To be considered as part of the 2020/21 reporting cycle.</p> <p><u>December 2020 update</u> These two areas will be 20/21 year end exercises so will be covered April 21 as part of the closedown process.</p>

