



City of Lincoln Council



Audit Recommendations

July 2021

Recommendations over 2 years old

| Audit Area | Date | Assurance | No of Recs | Implmntd | Outstanding (extended or overdue) | Not Yet Due | Comments / Progress |
|----------------------|--------|-------------|------------|----------|--------------------------------------|-------------|--|
| IT Applications | Oct 18 | Limited | 8 | 8* | 0 | | <p>Update & circulate System Administrator guidance (High)</p> <p><u>July 2021 update</u> Completed</p> <p>Application system administrators/owners will need to review the guidance to ensure compliance.</p> <p>*There were outstanding areas linked to specific applications reviewed. These are no longer tracked, and officers will need to review guidance and complete the checklist attached to the System Administrator guidance.</p> |
| Malware / Anti-virus | Nov 18 | Substantial | 9 | 7 | 1 High 1 Medium | | <p>Device control software will be introduced and approved encrypted devices authorised and issued (High)</p> <p><u>July 2021 update</u> Rolling out devices over next few months. - configuration complete. Aiming to get all devices out by end September 21.</p> <p><u>Complete revised IT Security Policy (Med)</u> Extended to September 2021</p> |
| Transport Hub | Dec 18 | Substantial | 3 | 2 | 1 Medium | | <p>Formal project closure & post implementation review</p> <p>Extended to 31st August 2021</p> |

Recommendations less than 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 Information Asset Owners to review their network drives.</p> <p><u>Update July 2021</u> Exploring new options for doing this. Linked to 365 migration. Extended to September 21</p> |
| Housing Rents | Dec 19 | Substantial | 4 | 3 | 1 High | | <p>The possibility of producing a report from Universal Housing which flags up new tenancies not at the target rent will be investigated. (High)</p> <p><u>Update July 2021</u> Very close to completion, requires some further work.</p> <p>Should be finalised July 21</p> |

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|------------|--------|-------------|------------|----------|--------------------------------------|-------------|--|
| Licensing | Feb 20 | Substantial | 7 | 3 | 4 Med | | <p>Pro-active licensing spot checks completed; conflicts of interest system updated and an annual report completed (verbal update).</p> <p>July 21 Update (to be advised)</p> <ul style="list-style-type: none"> • Develop an operational enforcement strategy • Introduce a formal quality control system • Develop KPIs further • Establish a consistent process for logging issues / complaints onto APP <p>Delayed due to COVID Some actions moved to September 2021</p> |

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| ICT Anti-Malware | Mar 20 | Substantial | 10 | 4 | 6 (1 High) | <p>July 21 Update.</p> <p>Implemented:</p> <ul style="list-style-type: none"> • Review the wording on the alert (computer message) • Consider the business requirement for access to file types. Reviewed and no changes. • Review incident reporting arrangements (out of hours) – no changes proposed. • Ensure that any configuration changes to the AV solution (and other pertinent security controls) are subject to careful consideration and documented (Change control spreadsheet in place). <p>July 21 update</p> <ul style="list-style-type: none"> • IT security training – extended to October 21 due to license issues • Agree minimum compliance standards for suppliers (remote access). Extended to September 2021. • Security policy linked to mobile device management. Technical policies have been reviewed and agreed – wider written policies still being worked on. Extended September 21 • Review web filtering arrangements – currently consulting on categories with relevant parties currently – unlikely to be much change as these have been in place for some time - September 2021 • Smartphones and Tablets - review the (security) policy. Technical policies have been reviewed and agreed – wider written policies still being worked. Extended to September 2021 • Complete a briefing note/guidance and training for other IT officers relating to Alien Vault – |
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| | | | | | | | reviewing AlienVault suitability – request for additional funding for other types of cyber Protection – being reviewed by BDITM extended to September 21 <ul style="list-style-type: none"> Review and update the Incident management policy/procedure - Extended September 2021 |
| Recommendations less than 1 year old | | | | | | | |
| De Wint Court project management | Jul 20 | Substantial | 6 | 6 | 0 | | The outstanding recommendation has been implemented. |
| Housing Allocations | Aug 20 | Substantial | 4 | 3 | 1 | | Introduce and document a sample quality check across all assessors <u>July 21 Update</u> Completed Annual review of applications <u>July 21 Update</u> There has been a delay due to a system upgrade extension to 31/8/21 |
| Homelessness | Aug 20 | Substantial | 2 | 1 | 1 | | Review document retention - workflow (Med) <u>Update July 2021</u> The Workflow system has recently been upgraded and additional work is now required to address this. Extended to 31 August 2021 |
| Council Tax | Feb 21 | Substantial | 1 | 1 | 0 | 0 | Review of refund spreadsheet implemented |

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| Covid-19 | Feb 21 | Substantial | 1 | 0 | | 1 | <p>Covid-19 Assessment. The IAO checklist will be updated to reference additional data collected for Covid-19 purposes and responses will be monitored.</p> <p>The checklist will be issued for return in the period October – December 2021.</p> |
| NNDR | May 21 | Substantial | 1 | 0 | 0 | 1 | <p>A quarterly check of NNDR accounts that have been on hold Due Sept 21</p> |
| Risk Management | May 21 | Substantial | 1 | 0 | 1 | 0 | <p>Directorate risk registers - on the report to CMT information will be included as to when they were last updated and what the red risks are.</p> <p>Due June 21</p> |
| Office 365 | May 21 | Substantial | 6 | 0 | 0 | 6 | <p>1.We made a recommendation relating to project management including:</p> <ul style="list-style-type: none"> a. Updating the project plan list and reporting to Technology Board as well as change logs/lessons learned logs b. Considering whether the migration of data from existing network files to 365 should be treated as a separate project - to be discussed with Board c. Updating Board on any impacts on other IT projects due to the prioritisation of 365 d. Update the project risk register and report into Board periodically e. Formally report financial spend for licences, hardware, and other project expenditure to the Board (discussed currently) f. The DPIA has been finalised and the EHRA will be finalised shortly |

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| | | | | | | | <p>Due August 2021</p> <p>2. Day to day operational procedures will be completed (by July 21)</p> <p>3. Review of calendar options (by Dec 21)</p> <p>4. Review DLP policies for Exchange Online and SharePoint Online content. (by Dec 21)</p> <p>5. Review storage providers that are integrated with Outlook on the Web (by Mar 2022)</p> <p>6. Review options for utilising 365 audit reporting (by Dec 21)</p> |
| Creditors | June 21 | High | 1 | 0 | 0 | 1 | <p>Template to be prepared and issued to Assistant Directors identifying all authorising officers on FSM to be reviewed and approved</p> <p>Due July 21</p> |
| Accountancy | June 21 | High | 1 | 0 | 0 | 1 | <p>Six monthly review will be carried out by Agresso Admin to check all users and remove any that are no longer working for the authority.</p> <p>Due Sept 21</p> |
| Debtors | June 21 | High | 1 | 0 | 0 | 1 | <p>Exchequer Team to monitor the low value invoices and to enquire as to whether we can combine the invoices or raise them for longer periods. (This may not be feasible due to leasing terms and conditions and legal requirements)</p> <p>Due Dec 21</p> |

External Audit Recommendations

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|----------------|--------|-----------|------------|----------|---|----------------|--|
| ISA 260 Report | Mar 21 | N/A | 3 | 1 | | 2 | <p>1) The Council should review its approach for identifying and actioning the removal of Active Directory access following an employee's termination of employment.</p> <p><u>Management response</u> Completed. The Council will remind all managers to ensure that appropriate IT forms are filled into remove leavers from all systems Reminder has been issued; all current disabled IT access is under review (ongoing). IT are actioning any leavers notifications promptly.</p> <p>2) It is important that the Council takes the steps necessary to re-establish robust arrangements and staffing to support the 2020/21 year-end. Quality control procedures in respect of the account's preparation process need to be strengthened and the Council, in its closedown procedures for 2020/21, should include sufficient time for a robust quality control process to be implemented.</p> <p><u>Management response</u> Completed. We have recruited into vacant posts and have a stable team in place going forward.</p> |

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| | | | | | | | <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.</p> <p><u>Management response</u> Completed We have reviewed a model utilised by another LA and mirrored their approach</p> |
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