City of Lincoln Council

Audit Recommendations

December 2021

Recommendations over 2 years old

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Malware / Anti-virus	Nov 18	Substantial	9	8	1 (High)		One recommendation completed. Update the IT Security Policies (High) – these have been produced and need approval. December 21.
Transport Hub	Dec 18	Substantial	3	2	1		Formal project closure & post implementation review. A PIR has been drafted and should be signed off by end January 22.
Information management	Jun 19	Substantial	16	15	1		Assist Information Asset Owners to review access to their network drives. This recommendation is being delivered by the migration to Teams / Office 365. Data will be held in new areas with bespoke access, which effectively means access has been reviewed. Going forwards it will no longer be monitored.

Recommendations less than 2 years old

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Housing Rents	Dec 19	Substantial	4	3	1 (High)		Investigate the possibility of producing a report from Universal Housing which flags up new tenancies not at the target rent. This is proving difficult to implement due to limited resources. Some short-term monitoring work will be done to see if there any issues and generating a report will be looked into if time allows. The annual rent increase process would pick up any tenancies not at the target rent. This recommendation will no longer be monitored.
Licensing	Feb 20	Substantial	7	3	4		• Develop an operational enforcement strategy. Covid has resulted in more proactive enforcement work being done (with other services & partners) and management feel that a strategy is not required. This rec will not be implemented. • Introduce a formal quality control system. This has been partly implemented and should be fully implemented by end Dec 21 • Develop more meaningful KPIs • Establish a consistent process for logging issues / complaints onto APP The final two recs require improved software to deliver efficiently. The Council is part of a pilot to develop a new system – target extended to Jun 22.

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
ICT Anti-Malware	Mar 20	Substantial	9	5	4 (1 High)		A recommendation to review web filtering arrangements has been implemented. A recommendation to complete guidance on the operation of Alien Vault will not be delivered as this product is no longer used. • IT security training using videos – product testing is required before rollout. Extended to Dec 21 • Set minimum compliance standards for remote access by suppliers (High priority). Extended to Dec 21. • Security policies linked to mobile device management (smartphones, tablets). A policy has been produced and requires approval (links to Policy rec in 2018 Malware audit). Due Dec 21 • Review and update the Incident management policy / procedure. Being done as part of an East Midlands IT group. Extended to March 22
Housing Allocations	Aug 20	Substantial	4	3	1		Annual review of applications. Work is in progress with the system supplier. Extended to March 22.
Homelessness	Aug 20	Substantial	2	1	1		Ensure compliance with document retention & disposal requirements. Work is ongoing with BDIT to determine if the workflow system can do this. Extended to March 22

Recommendations less than 1 year old

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Covid-19	Feb 21	Substantial	1	0	0	1	The Information Asset Owner checklist will be updated to reference additional data collected for Covid-19 purposes and ask for confirmation that it is being appropriately retained or disposed. On track to be completed by the target date.
NNDR	May 21	Substantial	1	1	0	0	Recommendation has been implemented.
Risk Management	May 21	Substantial	1	1	1 (High)	0	IA have been advised that the recommendation has been implemented. In accordance with the Recommendation Follow Up protocol evidence will be obtained to ensure that it has been implemented as agreed.
Office 365	May 21	Substantial	6	5	0	1	Five recommendations implemented. Retention & disposal work (review DLP policies for Exchange Online and SharePoint Online content). Due Mar 22
Creditors	June 21	High	1	0	0	1	Review and approve authorising officers on Agresso. Staff resources have caused delays, but work is in progress. Extended to March 22.
Accountancy	June 21	High	1	0	0	1	Implement a six-monthly review of system users. Staff resources have caused delays. Extended to March 22.

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Debtors	June 21	High	1	0	0	1	Monitor low value invoices to see if there are more efficient ways to collect the income (ie, combine invoices or raise for longer periods). Work has started and is likely to be an ongoing process. Due Dec 21

<u>Recommendation Follow Up protocol</u> (approved by Audit Committee 6th February 2020)

Internal Audit will;

- Record recs on the tracker held in Authority Wide
- Monitor target dates monthly and obtain updates where the rec is due within 1 month
- Agree extensions to target dates
- Review evidence for High priority recs implemented
- Undertake detailed follow up work on all recs in Limited / Low assurance audits 12mths from the report date
- Liaise with Directorates to ensure that;
    - They are able to obtain recommendation data from the tracker
    - Recommendations are being monitored at least 6 monthly via DMT's
    - Portfolio Holders are aware of overdue recommendations
- Advise Service Managers Team and Assistant Director Group that Audit Committee are not happy with the number of recs overdue and the time being taken to implement them

Audit Committee will;

- Receive recommendation update reports at alternating meetings, which mainly focus on High priority recommendations
- Receive verbal updates from service managers where there are outstanding recommendations 12mths from the report issue date
- Receive a 12mth update on Limited / Low assurance audits
- Receive an update on audits where there are outstanding recommendations 24mths from the report issue date – these recommendations will no longer be followed up and management will be advised that they will be accepting the risk

Directors will;

- Approve extensions where the audit recommendation has not been implemented within 12 months (Head of service / Manager will get approval) and this will form part of the 12-month review at Audit Committee.