



City of Lincoln Council



Audit Recommendations

March 2022

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	9	0	0	Final (High priority) recommendation to update the IT Security Policies has been implemented. A new set of documents was approved by Policy Scrutiny Committee and Executive in February 2022.
Transport Hub	Dec 18	Substantial	3	3	0	0	Final recommendation implemented.
Licensing	Feb 20	Substantial	6	4	2	0	<p>One recommendation has been implemented.</p> <p>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;</p> <ul style="list-style-type: none"> • Develop more meaningful KPIs • Establish a consistent process for logging issues / complaints onto APP <p>Officers attended Audit Committee 1st February 22. A recommendation to develop an operational enforcement strategy will not be implemented as proactive enforcement work is now being done.</p>
ICT Anti-Malware	Mar 20	Substantial	9	7	2 (1 High)	0	<p>Two recommendations completed. Outstanding recommendations are;</p> <ul style="list-style-type: none"> • Set minimum compliance standards for remote access by suppliers (High priority). Extended to Sept 22 (from Dec 21) – due to a new framework. • Review and update the Incident management policy / procedure. Being done as part of an East Midlands IT group. Extended to Sept 22 (from Mar 22) as progress regionally is slower than expected.

Recommendations older than 1 year but less than 2 years

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Housing Allocations	Aug 20	Substantial	4	3	1	0	Annual review of applications. Extended to March 22. Progress is being made and once an implementation plan is agreed the target date will be extended further.
Homelessness	Aug 20	Substantial	2	1	1	0	Ensure compliance with document retention & disposal requirements. Work is ongoing to determine how this can be done on the workflow system. Extended to September 22 (from March 22) due to other priorities.
Covid-19	Feb 21	Substantial	1	1	0	0	Recommendation implemented.

Recommendations less than 1 year old

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Risk Management	May 21	Substantial	1	1 (High)	0	0	Recommendation implemented.
Office 365	May 21	Substantial	6	5	0	1	Retention & disposal work (review DLP policies for Exchange Online and SharePoint Online content). Due Mar 22. This will be extended – new date tbc.
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. An update has been requested and is awaited.

Audit Area	Date	Assurance	No of Recs	Implmntd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
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. An update has been requested and is awaited.
Debtors	June 21	High	1	1	0	0	Recommendation implemented. The recommendation was to monitor low value invoices to see if there are more efficient ways to collect the income. Some improvements have been made and there is better awareness, but further improvements are unlikely.
Western Growth Corridor (governance)	July 21	Substantial	5	4	1	0	Four recommendations implemented. The outstanding recommendation is regarding the maintenance of risk registers and presenting them to appropriate Boards. A way forward will be agreed with management and a new target date set.
Visitor Information Centre	Jan 22	Substantial	7	2	0	5	Two recommendations implemented. Not Yet Due recommendations are due end March (2 – both are in progress) and end May (3).
Safeguarding	Jan 22	Substantial	5	1	0	4	One recommendation implemented by target date. Not Yet Due recommendations are due end March (2), end April (1) & end September (1).

Recommendation Follow Up protocol (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.