

# Audit Recommendations

## November 2022

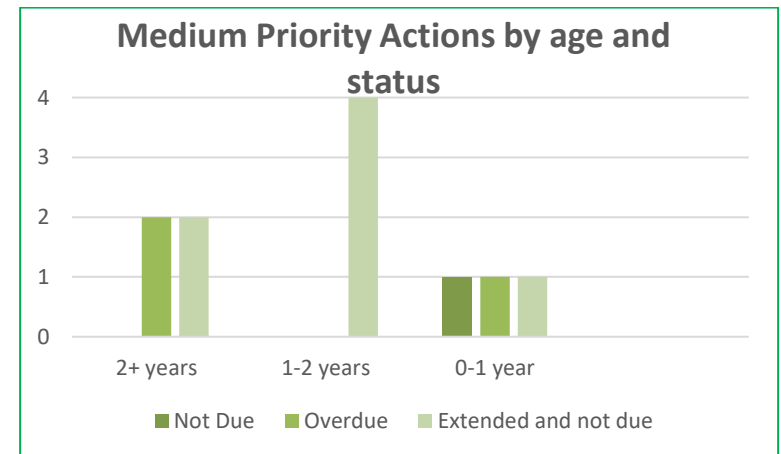
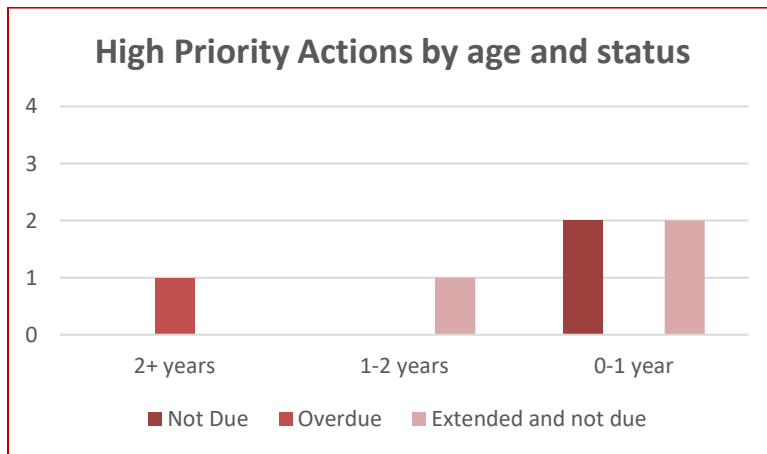
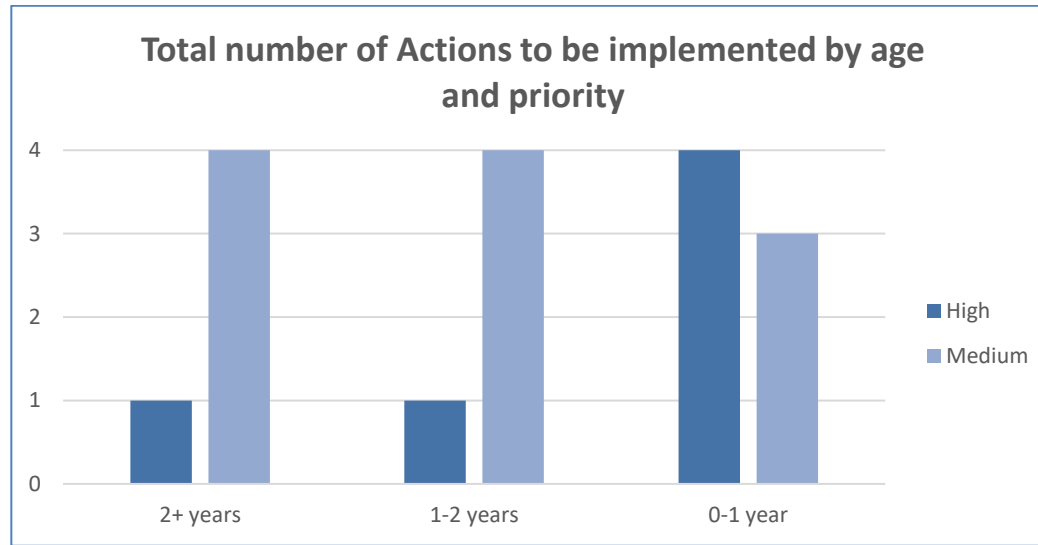


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# Summary of Agreed Actions

We have carried out a review of the actions due by the end of October 2022 and the following graphs summarise the current position of the implementation of all agreed actions in response to the recommendations made:-



## High Priority Actions outstanding

The following table provides the detailed information for the high priority actions which have not yet been implemented and are overdue:-

Audit	Recommendation	Agreed Action	Original Due Date	Current Due Date	Owner	Latest Progress / Comments
ICT Anti-Malware	Supply engineers from supplier organisations a short document describing “Do’s and Don’ts” whilst engineers access the CoLC network remotely or on site (this could be a copy of the Code of Connection or a slimmed down version) – which could be email or on the Council’s website	Rec 2b) Set minimum compliance standards for remote access by suppliers or on site guidance	31/08/2020	30/09/2022	Matt Smith	Nov 22 - A protocol will be drawn up covering remote access. Due to other work it will be difficult to achieve before the end of March 2022. Awaiting approval of extension from Sept to Mar 23.
Western Growth Corridor	Management continue to update the CoLC risk register regularly and take to WGC Programme Board and update the joint risk and opportunity schedule (a joint risk register), reporting into Charterfields Board. Ensure mitigation target dates/assurance rating included where possible	The CoLC WGC Programme Board risk register will be updated and regularly reported to WGC Programme Board. A joint (landowners) risk register will be updated and reported to Charterfields Board These will be updated after planning determination.	31/10/2021	31/12/2022	Kate Ellis	Nov 22 – Review of all risks undertaken at bespoke session of the internal Board on 08 August. Risk Register standing item on internal WGC Programme Board agenda. Next update of risk register will go on 12 December. Joint risk register under development will go to next meeting on the 13

Audit	Recommendation	Agreed Action	Original Due Date	Current Due Date	Owner	Latest Progress / Comments
						December. Extended from Sept to Dec 22 - approved.
CoL 2021/22-07 - Income (key areas)	Building Control 1.1) Contact to be made with the Group Accountant (Technical) regarding reclaiming VAT that has been incorrectly reported.	Work with Business Analyst to obtain a report to identify errors & retrieve VAT. Moving forwards, arrange for reports to be produced monthly to confirm VAT status of future regularisation applications; liaise with Banking	31/07/2022	31/12/2022	Marcus Tasker	Oct 22 - Work in progress for arranging reports to be produced. Extension to Dec 22 - approved.
CoL 2021/22-07 - Income (key areas)	Building Control 1.2) Liaise with Business Analyst regarding adjustments that need to be made to enable regularisation applications to be identified as outside the scope for VAT	Liaise with Business Analyst regarding any adjustments that can be made to online payments for regularisation applications to identify the payment as outside scope for VAT	31/07/2022	31/12/2022	Marcus Tasker	Oct 22 - Discussions in place to look at options for different methods of on-line payments but this is outside the remit of Building Control as no control over the on-line payment system. Business Analyst to look at means to adjust. Extension to Dec 22 – approved.

## Changes since the previous report

A report on the outstanding recommendations was presented to Committee in June 2022. There have been a number of changes in the implementation of actions outstanding at that time and these are detailed below.

**All recommendations have now been implemented for the following reports:-**

Audit Area	Date	Assurance	Progress
Values and Behaviours	Nov 19	Consultancy	Remaining 2 completed. <b>Employee engagement strategy to be reviewed.</b> No longer required. Existing People Strategy still in place and objectives remain relevant.. <b>Management training on dealing with/managing poor behaviour.</b> Training included within the leadership development training programme. Training commenced in June 2022 and is ongoing.
Accountancy	Jun 21	High	Remaining action completed. <b>Implement a six-monthly review of system users.</b> Rolling review in diary, first completed in April and another planned for December..
Planned Maintenance	Jun 22	Substantial	Remaining actions implemented. Included documentation of timescales for actions and completion of negotiations on the final account, Minutes circulated to Assistant Director, review of payment and inspection process and updating the contract register.

**Progress made on implementing actions for the remaining reports are as follows in date order:-**

Audit	Date	Assurance	No of Recs		Implmtd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
Licensing	Feb 20	Substantial	0	6	5	0	1	0	One Action completed <b>All communications to be logged onto APP – complete.</b> <b>Review performance measures.</b> Extension required to allow time to procure the new system. Extended to Jan 23 from Jun 22– approved.

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
ICT Anti-Malware	Mar 20	Substantial	1	8	7	2 (1 High)	0	0	<p>Actions now overdue.</p> <p><b>Review and update the Incident management policy / procedure.</b></p> <p>Not progressing very quickly on the East Midlands Warp - due to no dedicated resource. Will write a policy/procedure in-house and review again once the EM Warp has been completed. This will be prioritised alongside Disaster Recovery programme rewrite - Awaiting approval of extension from Sept to Mar 23.</p> <p>High Action reported in section above.</p>
Housing Allocations	Aug 20	Substantial	0	4	3	1	0	0	<p>Action now overdue.</p> <p><b>Annual review of applications.</b></p> <p>Testing phase of upgrade revealed some issues so not yet able to implement into the live system. Awaiting approval of extension.</p>
Homelessness	Aug 20	Substantial	0	2	1	0	1	0	<p>Action now overdue.</p> <p><b>Ensure compliance with document retention &amp; disposal requirements.</b></p> <p>The new Enterprise system is in place, however the retention timescales have not been set yet. Extension agreed to Mar 23 but this is the last extension to be granted.</p>
Office 365	May 21	Substantial	0	6	5	0	1	0	<p>No change.</p> <p><b>Enable, set-up and use DLP policies for Exchange Online and SharePoint Online content.</b></p> <p>Consultancy has now been completed to set out a framework for</p>

Audit	Date	Assurance	No of Recs		Implmtd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									change. This will be developed into a plan for migration of data etc. A significant amount of resource will be required for completion.
Creditors	Jun 21	High	0	1	0	0	1	0	Action now overdue. <b>Review and approve authorising officers on Agresso.</b> Information is being collated in a format for the appropriate Assistant Directors to approve/confirm and this will be distributed at the latest by the end of next week. Extension approved to Nov 22.
Visitor Information Centre	Jan 22	Substantial	1	6	5	0	2	0	Actions now overdue. <b>Obtain agreement of whether discount scheme to continue</b> Being progressed as part of a wider review. Extension to Apr 23 approved. <b>Develop a Business Plan</b> Extension requested until April 23 from July 22 due to staff recruitment and busy summer season. Approved.
Safeguarding	Jan 22	Substantial	0	5	4	1	0	0	No change. <b>Use the E-CINS IT system to record and track referrals.</b> System and guidance in place and testing has been completed. New Safeguarding Lead will implement and embed once in post. Awaiting approval of extension.

New Recommendations made:-

Audit Area	Date	Assurance	No of Recs		Implmtd	Outstanding		Not Yet Due	Comments / Progress
			H	M		Overdue	Extended		
Performance Management	Aug 22	Limited	3 (7)	1	1	0	0	3 (2 High)	<p>Seven high recommendations were made but agreed actions covered more than one recommendation resulting in four actions.</p> <p>One action implemented, remainder not yet due.  <b>Signing off procedure</b> – completed.                      Review of Performance Management Framework – several actions linked to this and work is ongoing.  <b>PIMS Options and Delivery</b> – actions cover a of review delivery against the brief and additional tools would like.  <b>Tracking of actions</b> – Template has been developed and will be trialled.</p>
ICT Programme and Project Management	Oct 22	Substantial	0	2	1	0	1	0	<p>One action implemented and one overdue..</p> <p><b>Project management paperwork to be completed</b> – completed  <b>Prioritisation of projects</b> – Will be undertaken. Extension approved to Mar 23.</p>



# Recommendation/Agreed Action Follow Up protocol

The following sets out the protocol to be followed for the approval of changes to the implementation dates and monitoring of implementation of the agreed actions.

## 1. Internal Audit will;

- 1.1 Record recommendations and actions on the Audit System – Pentana and use this for reporting and monitoring
- 1.2 Monitor target dates quarterly and obtain updates where the action is due within 1 month
- 1.3 Discuss extensions to target dates and obtain approval from Directors
- 1.4 Undertake detailed follow up work on all agreed actions in Limited / Low assurance audits approx. 12mths from the report date or other agreed date.
- 1.5 Provide a report for Directors of all outstanding actions on at least a 6 monthly basis to be added to the next available DMT meeting agenda
- 1.6 Liaise with Directorates to ensure that they are aware of the actions outstanding and provide reports as required.
- 1.7 Feedback comments from the Audit Committee in respect of the implementation of audit actions.
- 1.8 Carry out spot checks of any completed actions within the last 12 months and obtain evidence to support implementation.

## 2. Audit Committee will;

- 2.1 Receive recommendation update reports at alternating meetings, which provide a summary of progress and detail of High priority recommendations
- 2.2 Receive verbal updates from service managers where there are outstanding agreed actions 12mths from the report issue date
- 2.3 Receive a 12mth update on Limited / Low assurance audits
- 2.4 Receive notification where recommendations are not agreed

## 3. Directors will;

- 3.1 Consider and approve extensions where the agreed action has not been implemented by the implementation date.
- 3.2 Approve acceptance of risk where recommendations are not agreed.
- 3.3 Include a review of agreed actions on the DMT agenda at least every 6 months.
- 3.4 Ensure Portfolio Holders are made aware of outstanding actions and the reasons for this.

## 4. Assistant Directors, City Solicitor, Chief Finance Officer will:

- 4.1 Approve the closing of agreed actions where the action is no longer relevant / has been superseded.

## Definitions

- *Recommendation* – Action recommended by the Auditor to rectify the weakness/issue identified.
- *Agreed Action* – Action agreed by management to rectify the weakness/issue identified which may differ from the recommendation.

(Approved by Committee 14 June 2022)