

Audit Recommendations

March 2023

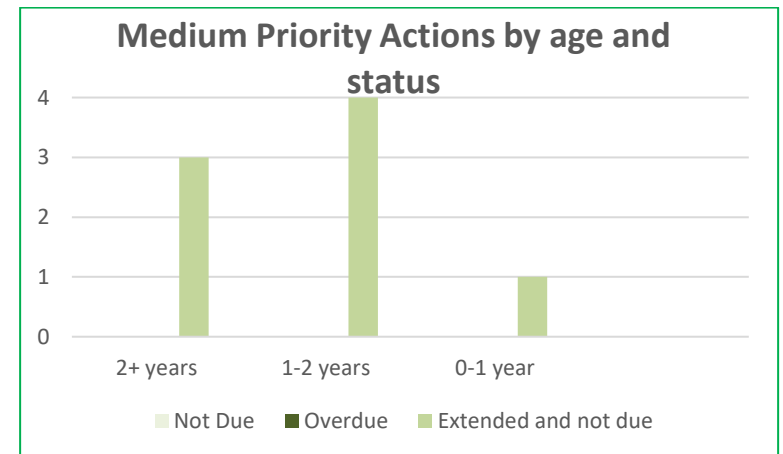
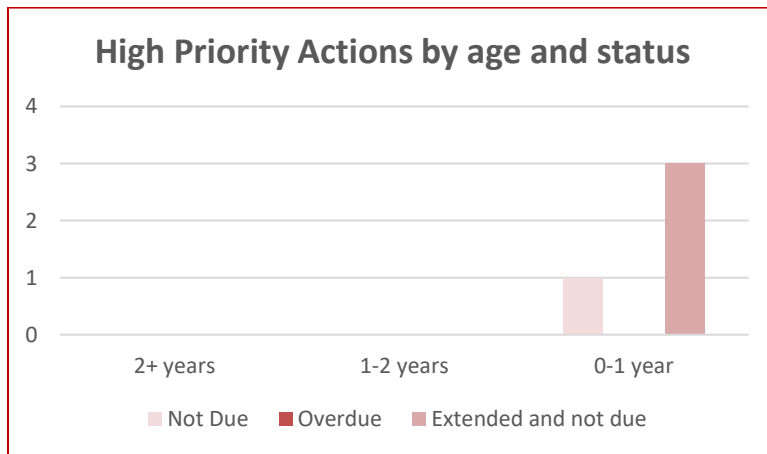
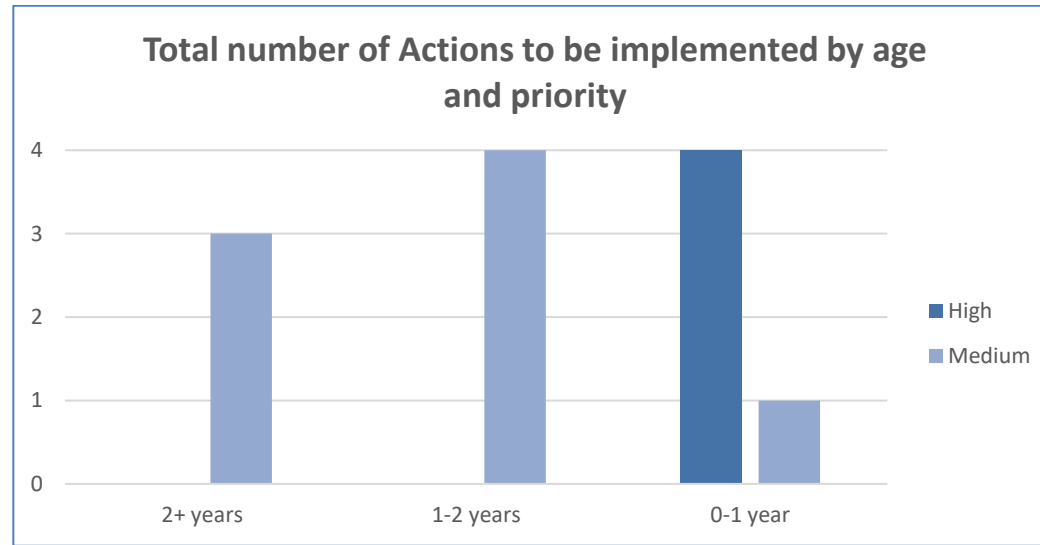


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Summary of Agreed Actions

We have carried out a review of the actions due by the end of February 2023 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
There are none.						

Changes since the previous report

A report on the outstanding recommendations was presented to Committee in December 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
Creditors	Jun 21	High	Action implemented. Review and approve authorising officers on Agresso. 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.
Licensing	Feb 20	Substantial	Action implemented Review performance measures. Extension required to allow time to procure the new system. Extended to Jan 23 from Jun 22– approved.

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

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	8	0	1	0	High action closed. Review and update the Incident management policy / procedure. Policy has been drafted and working with IT Auditor to review any extra requirements.
Housing Allocations	Aug 20	Substantial	0	4	3	0	1	0	No change Annual review of applications. Testing phase of upgrade revealed some issues so not yet able to implement into the live system.

Audit	Date	Assurance	No of Recs		Implmtd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
Homelessness	Aug 20	Substantial	0	2	1	0	1	0	No change. Ensure compliance with document retention & disposal requirements. The new Enterprise system is in place, however the retention timescales have not been set yet. Extended to March 2023, this is the last extension to be granted.
Office 365	May 21	Substantial	0	6	5	0	1	0	No change. Enable, set-up and use DLP policies for Exchange Online and SharePoint Online content. Consultancy has now been completed to set out a framework for change. This will be developed into a plan for migration of data etc. A significant amount of resource will be required for completion. Extended to Jun 2024 – approved.
Visitor Information Centre	Jan 22	Substantial	1	6	5	0	2	0	No change Obtain agreement of whether discount scheme to continue Being progressed as part of a wider review. Extension to Apr 23 approved. Develop a Business Plan Extension requested until April 23 from July 22 due to staff recruitment and busy summer season. Approved.
Safeguarding	Jan 22	Substantial	0	5	4	0	1	0	No change. Use the E-CINS IT system to record and track referrals. System and guidance in place and testing has been completed. New Safeguarding Lead will implement

Audit	Date	Assurance	No of Recs		Implmtd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									and embed now in post. Extension approved to March 2023.
Income (key areas)	May 22	Substantial	2	1	1	0	2 (High)	0	Extension agreed for remaining two actions. Reclaiming VAT that has been incorrectly reported Adjustments to online payments for regularisation applications to identify them as outside the scope for VAT Setting up an internal meeting with colleagues in Banking/ BDIT to understand if/how this can be resolved in a systematic way. Extension to Jun 23 approved for both.
Performance Management	Aug 22	Limited	3 (7*)	1	2 (1 High)	0	1 (High)	1 (High)	One Implemented – tracking of actions. Signing off procedure – completed. Review of Performance Management Framework – several actions linked to this and work is ongoing. PIMS Options and Delivery – actions cover a of review delivery against the brief and additional tools would like. <i>*Seven high recommendations were made but agreed actions covered more than one recommendation resulting in four actions.</i>
ICT Programme and Project Management	Oct 22	Substantial	0	2	1	0	1	0	No change. Project management paperwork to be completed – completed Prioritisation of projects – Will be undertaken. Extension approved to Mar 23.

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)