

# Audit Recommendations

June 2023

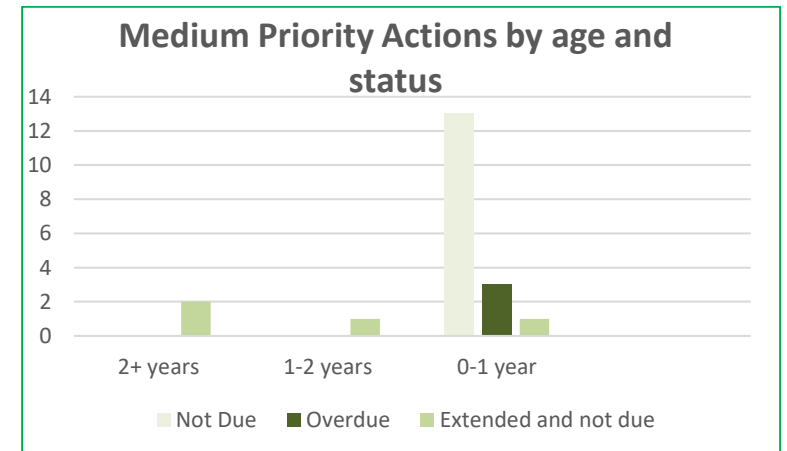
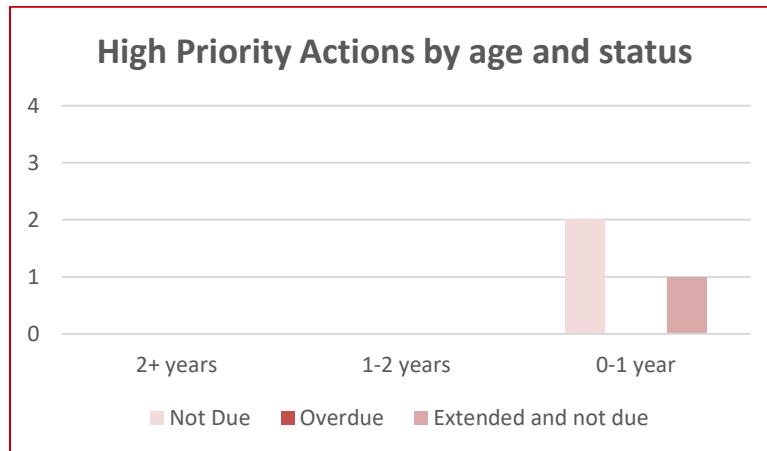
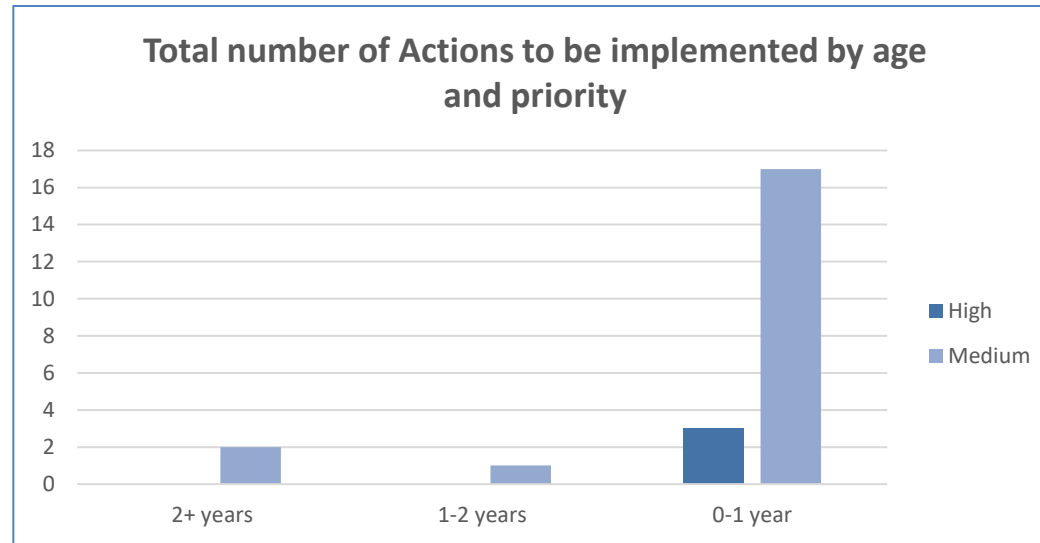


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# Summary of Agreed Actions

We have carried out a review of the actions due by the end of June 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 February 2023. 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
ICT Anti-Malware	Mar 20	Substantial	Action Implemented <b>Review and update the Incident management policy / procedure.</b> Policy has been drafted and reviewed by the IT Auditor. Recommendations will be followed up as part of the Disaster Recovery Audit.
Safeguarding	Jan 22	Substantial	Action Implemented <b>Use the E-CINS IT system to record and track referrals.</b> System and guidance in place and testing has been completed.
Income (key areas)	May 22	Substantial	Actions Implemented <b>Reclaiming VAT that has been incorrectly reported</b> <b>Adjustments to online payments for regularisation applications to identify them as outside the scope for VAT</b> VAT reclaimed and amendments made to the applications.
Visitor Information Centre	Jan 22	Substantial	Actions Implemented <b>Obtain agreement of whether discount scheme to continue</b> Completed as part of the wider review. <b>Develop a Business Plan</b> Business Plan has been developed and agreed.

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		
Housing Allocations	Aug 20	Substantial	0	4	3	0	1	0	Updated commentary. <b>Annual review of applications.</b> Regular contact with the software supplier continuing to resolve outstanding issues.
Homelessness	Aug 20	Substantial	0	2	1	0	1	0	Updated commentary. <b>Ensure compliance with document retention &amp; disposal requirements.</b> All documentation is on the new Council wide document management system which is currently being upgraded to include an automated document retention process. This is due to go live in September.
Office 365	May 21	Substantial	0	6	5	0	1	0	No change. <b>Enable, set-up and use DLP policies for Exchange Online and SharePoint Online content.</b> 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.
Performance Management	Aug 22	Limited	3 (7*)	1	2 (1 High)	0	1 (High)	1 (High)	Extension granted for framework. <b>Framework Document</b> – Review of Performance Management Framework – Extended to April 2024 to enable new guidance from the Local Government Association and emerging guidance from Central Government to be considered.

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									<b>PIMS Options and Delivery</b> – 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. <b>Project management paperwork to be completed</b> – completed <b>Prioritisation of projects</b> – Will be undertaken. Extension approved to Jul 23.
Stores	Mar 23	Limited	2	8	8	0	0	2	New <b>Actions implemented</b> in respect of quarterly meetings, performance indicators, testing of business continuity plan, stock takes, risk register and fraud. <b>Date flags to be added to the Contract register for upcoming changes.</b> <b>Forward planning and communication for annual stock take.</b>
DeWint Court	Mar 23	Substantial	8	12	17	0	3	0	New <b>Actions implemented</b> in respect of Job descriptions, DBs requirements, assessment of applications, charges, risk assessments and recording training. <b>Amendment to tenancy agreements for utility costs</b> – Full review of all tenancy agreements to be completed which requires

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									extensive consultation. Extension approved to Sept 25. <b>Responsible Officer guidance manual &amp; Training requirement matrix.</b> – New training co-ordinator is working on training needs for RO's and others. Extension authorised to Sept 23.
Climate Change	Apr 23	Substantial	0	10	8	0	0	2	New Actions implemented in respect of evidencing review of policy, annual review process, reviewing website content, admin support for meetings, reporting to CMT, Terms of Reference for Vision Group and communications strategy. <b>Review Decarbonisation Strategy. Create a monitoring table to support the Action Plan.</b>
Organisational Development	May 23	Substantial	0	4	0	0	0	4	New <b>Updating People Strategy and adding version control. Approval of the People Strategy. Updating the action plan for outcomes, blockers and timescales. Consider frequency of staff surveys.</b>
IT Disaster Recovery	May 23	Substantial	0	3	0	0	0	3	New <b>Plan to be updated for additions and agreed. Develop a testing schedule. Wider desktop test to be undertaken.</b>
Key Controls – General Ledger	May 23	High	0	3	0	0	0	3	New <b>6 monthly check of users.</b>

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									HR to circulate a list of leavers. Update workflow to ensure correct authorisation of users.



# 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)