

Audit Recommendations

November 2023

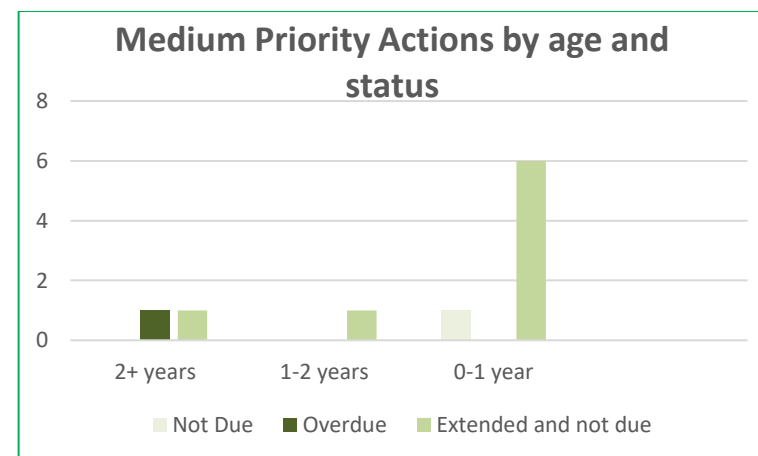
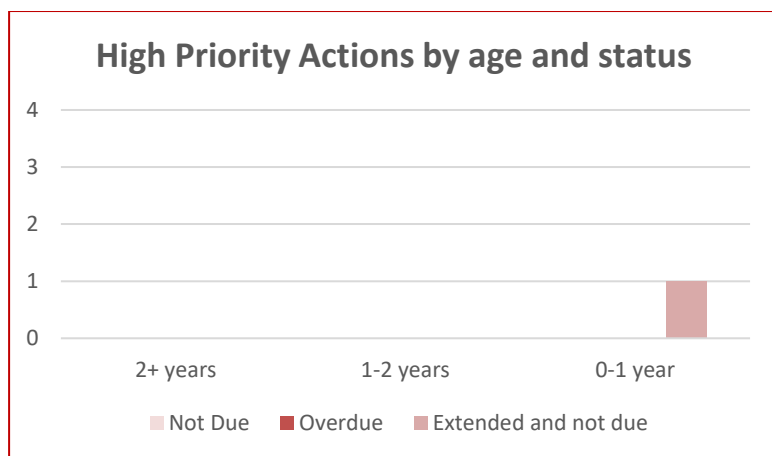
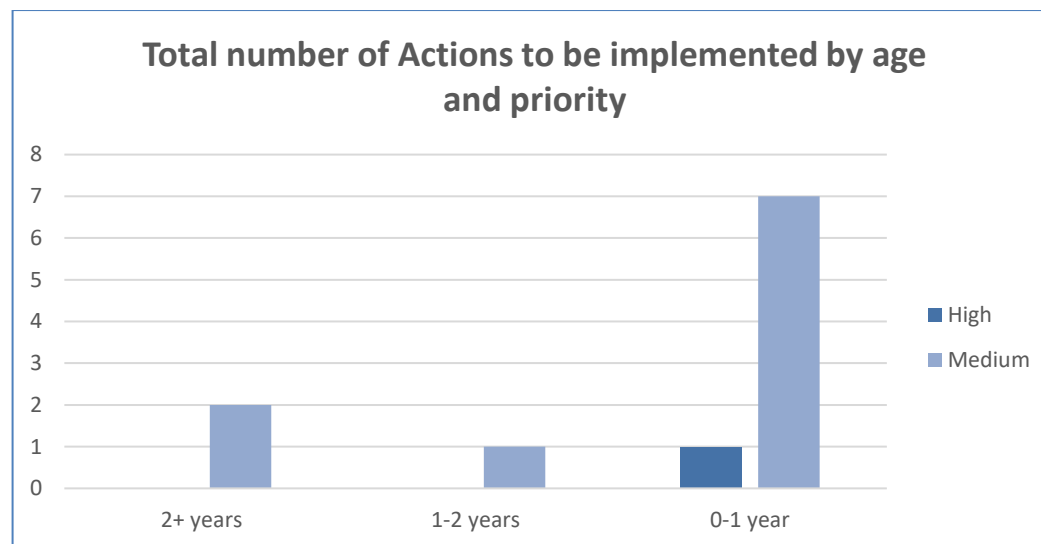


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Summary of Agreed Actions

We have carried out a review of the actions due by the end of October 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 June 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 Programme and Project Management	Oct 22	Substantial	Action Implemented Prioritisation of projects - for any new projects or opportunities that come to light in future, a new Tech decision form has been developed which will support prioritisation.
Stores	Mar 23	Limited	Actions Implemented Date flags to be added to the Contract register for upcoming changes – Responsibility has been allocated for updating the Contract Register for Housing contracts and this will include adding review dates. Forward planning and communication for annual stock take. – Now a standing item on contract meeting agendas and contractor made aware that evidence and results required for annual stock take.
Organisational Development	May 23	Substantial	Actions Implemented Updating People Strategy and adding version control - completed. Approval of the People Strategy – approved 13 th October by OD group. Updating the action plan for outcomes, blockers and timescales - completed. Consider frequency of staff surveys – CMT considered and decided not to change the frequency, the next one will be in the spring of 2024.
Key Controls – General Ledger	May 23	High	Actions Implemented. 6 monthly check of users - completed. HR to circulate a list of leavers - completed. Update workflow to ensure correct authorisation of users - completed.
Climate Change	Apr 23	Substantial	Actions Implemented. Review Decarbonisation Strategy - completed Create a monitoring table to support the Action Plan – completed and published on the Council's website.

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	1	0	0	Updated commentary. Annual review of applications. Current date – Mar 2023. Regular contact with the software supplier continuing to resolve outstanding issues. Reliant on contractor so no target date set.
Homelessness	Aug 20	Substantial	0	2	1	0	1	0	Updated commentary. Ensure compliance with document retention & disposal requirements. All documentation is on the new Council wide document management system which is currently being upgraded to include an automated document retention process. This was expected to go live in September but has been delayed. The work is now planned for February 2024 therefore an extension to then is required – Approved.
Office 365	May 21	Substantial	0	6	5	0	1	0	Updated commentary Enable, set-up and use DLP policies for Exchange Online and SharePoint Online content. Current date - Jun 2024. Progress has been made with some old documents being moved or deleted. Plans are being drawn up for location of files but is a large piece of work impacting the whole Council.
Performance Management	Aug 22	Limited	3 (7*)	1	3 (2 High)	0	1 (High)	0	One action implemented

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									Framework Document – Review of Performance Management Current date – Apr 2024 PIMS Options and Delivery – completed <i>*Seven high recommendations were made but agreed actions covered more than one recommendation resulting in four actions.</i>
DeWint Court	Mar 23	Substantial	8	12	19	0	1	0	Two actions implemented - Responsible Officer guidance manual & Training requirement matrix. –Access available to the manual and training matrix completed. Training will be completed on an ongoing basis. One not due - Amendment to tenancy agreements for utility costs – Current date – Sept 2025.
IT Disaster Recovery	May 23	Substantial	0	3	0	0	3	0	Updated commentary Plan to be updated for additions and agreed – updated and going to Business Continuity group and Assistant Directors for comment. Extension to Mar 2024 approved. Develop a testing schedule – Future testing plan is being developed with further tests due at the end of Q3. Extension to Mar 2024 approved. Wider desktop test to be undertaken – exercise planned for 2024. Extension to Mar 2024 approved.

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
Staff Wellbeing	July 2023	Substantial	0	10	8	0	2	0	<p>New Actions implemented are:-</p> <p>Managers/Supervisors provided with training on stress on induction – Powerpoint put on the Hub and considered inclusion in 3 month induction.</p> <p>Periodic stress training is provided to all staff – E-learning package completed and all new managers will be required to complete it.</p> <p>DSE assessments completed for staff working at home – processes improved</p> <p>Update the Management of Homeworking procedure - complete</p> <p>Revise the Strategy to cover the current period and version control - complete</p> <p>Publish the updated procedure on net consent - complete</p> <p>Annual report to JCC covering figures and measures - complete</p> <p>Consider including actions taken in quarterly reports to members and management – considered, no change made.</p> <p>The following have not been completed:-</p> <p>Review stress policy and document review – Awaiting approval of updated H&S policy and then this will be issued as guidance and not policy. Extension to Dec 2023, approved by A Andrews.</p>

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									Policies are reviewed in accordance with timescales – as above
Housing Benefit Subsidy	Nov 2023	Substantial	0	1	0	0	0	1	New Errors identified are included in the ongoing assessor training – Current due Mar 2024

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)