

Audit Recommendations

February 2024

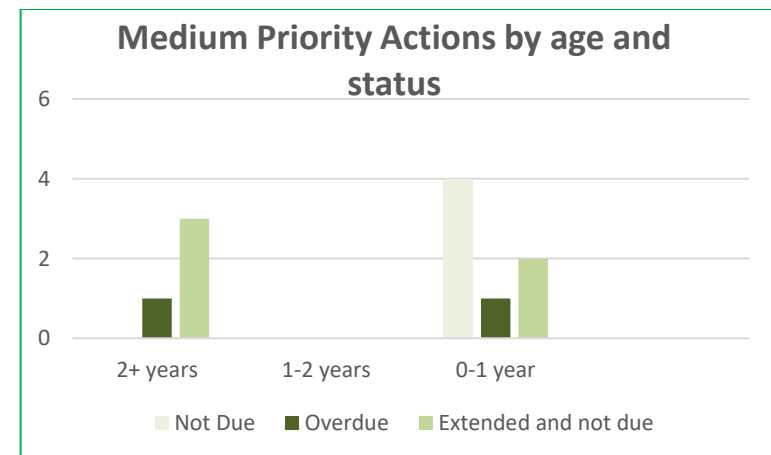
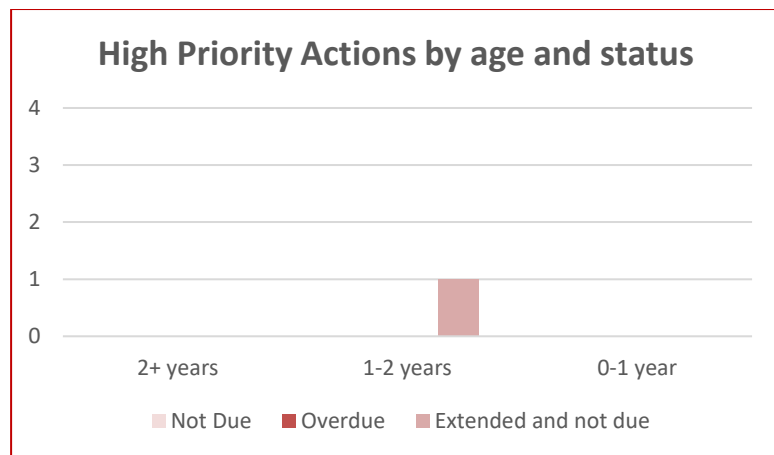
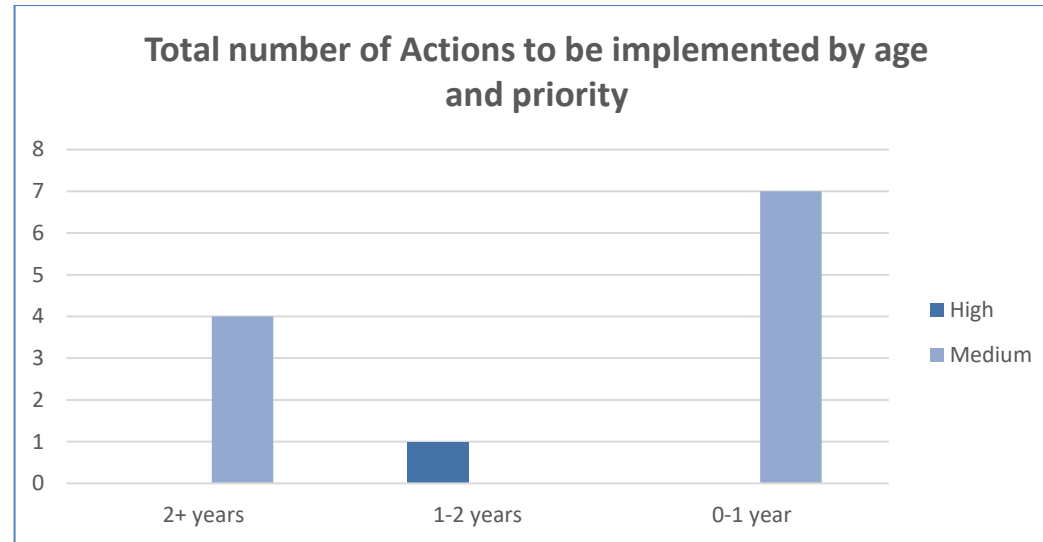


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Summary of Agreed Actions

We have carried out a review of the actions due by the end of February 2024 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 the Committee in November 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
Staff Wellbeing	July 2023	Substantial	<p>Actions Implemented</p> <p>Review stress policy and document review – Approved updated H&S policy and issued as guidance and not policy.</p> <p>Policies are reviewed in accordance with timescales – as above.</p>

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

Audit	Date	Assurance	No of Recs		Implemen ted	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
Housing Allocations	Aug 20	Substantial	0	4	3	0	1	0	<p>Updated commentary.</p> <p>Annual review of applications.</p> <p>Issues are escalated internally and with the software supplier. Meeting to update on the remaining issues with the software supplier is booked for 13th March. Will feedback after the meeting.</p> <p>Current date – September 2024.</p>
Homelessness	Aug 20	Substantial	0	2	1	1	0	0	<p>Updated commentary.</p> <p>Ensure compliance with document retention & disposal requirements.</p> <p>All documentation is on the new Council wide document management system which is currently being</p>

Audit	Date	Assurance	No of Recs		Implemen ted	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									upgraded to include an automated document retention process. This was expected to go live in September but has been delayed. The testing stage of the upgrade is expected to be finished on 1 st March. The live upgrade is expected to be done on 2 nd and 3 rd of March. The whole implementation is scheduled to be completed before the end of April 2024.
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. Slow progress is being made on this due to resource constraints and being pulled onto other projects.
Performance Management	Aug 22	Limited	3 (7*)	1	3 (2 High)	0	1 (High)	0	No change. Framework Document – Review of Performance Management Current date – Apr 2024 <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	No Change One not due - Amendment to tenancy agreements for utility costs – Current date – Sept 2025.
IT Disaster Recovery	May 23	Substantial	0	3	1	0	2	0	One action implemented and updated commentary Plan to be updated for additions and agreed – implemented.

Audit	Date	Assurance	No of Recs		Implemen ted	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									<p>Develop a testing schedule – No longer relevant - the whole nature of the backup has changed since this recommendation. We now have implemented a 'cloud' solution. We are now developing a new DR infrastructure within MS Azure which will form the basis of a revised DR plan.</p> <p>Wider desktop test to be undertaken – exercise planned for Feb/Mar 2024. Extension to Mar 2024 approved.</p>
Housing Benefit Subsidy	Nov 2023	Substantial	0	1	0	0	0	1	<p>Updated Commentary</p> <p>Errors identified are included in the ongoing assessor training – Completed further guidance on the error and updated the guides on the error that have been found. A new guidance manual has been purchased by the Shared Service. Current due Mar 2024.</p>
Housing Repairs	Nov 2023	Substantial	1	11	9	1	0	2	<p>New – remaining actions</p> <p>Scheduled Repairs in target will be included on the EDMT dashboard – due December 2023 – currently reported as part of internal HRS dashboard, awaiting update/target setting for 2024/25 to be included on EDMT dashboard.</p> <p>Resource planner guidance document will be shared to customer services – Current due April 2024.</p>

Audit	Date	Assurance	No of Recs		Implemen ted	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									Process for collecting tenant satisfaction is reviewed – Current due Aug 2024.
Creditors	Oct 2023	Substantial	0	1	0	0	0	1	New Completion of procedure notes for all key processes and activities – Current due Sept 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. 12 months 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 12 months from the report issue date.
- 2.3 Receive a 12 months 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)