

Report to Audit Committee

Meeting Date: 23 March 2022
 Portfolio: Finance, Governance and Resources
 Key Decision: Not applicable
 Within Policy and Budget Framework YES
 Public / Private Public

Title: INTERNAL AUDIT PROGRESS 2021/22 (DECEMBER-FEBRUARY)

Report of: CORPORATE DIRECTOR FINANCE & RESOURCES

Report Number: RD80/21

Purpose / Summary:

This report provides an overview of the work carried out by Internal Audit between December and February of 2021/22. The report also includes information on progress against the agreed audit plan, performance indicators, previous audit recommendations and amendments to the Internal Audit plan.

Recommendations:

The Committee is requested to

- i) note the progress against the audit plan for 2021/22;
- ii) receive the final audit assignments as outlined in paragraph 2.2;
- iii) note the progress made on audit recommendations to date outlined in Appendix B.

Tracking

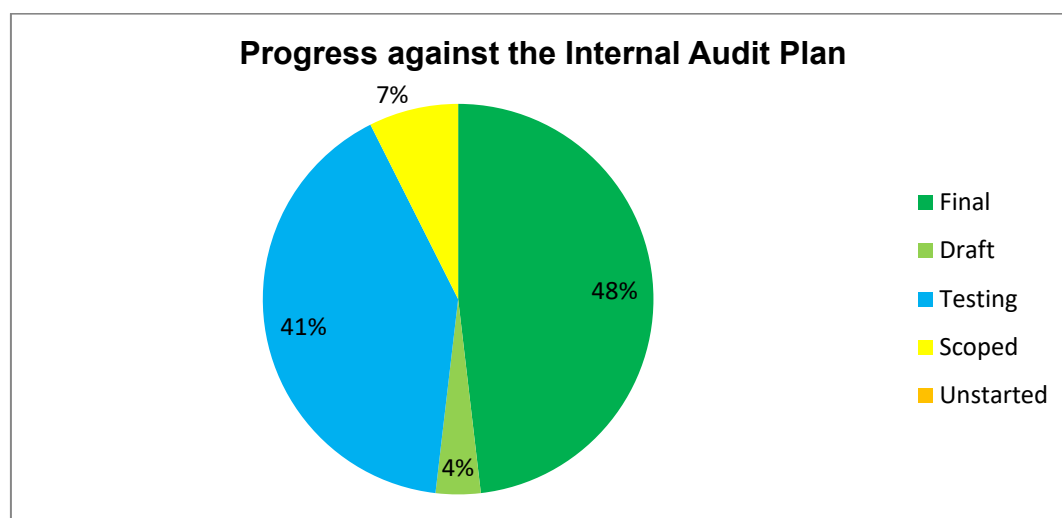
Audit Committee:	23 March 2022
Scrutiny Panel:	Not applicable
Council:	Not applicable

1. BACKGROUND INFORMATION

- 1.1 Management is responsible for establishing effective systems of governance, risk management and internal controls. It is the responsibility of management to establish appropriate arrangements to confirm that their systems are working effectively, that all information within them is accurate and that they are free from fraud or error.
- 1.2 Internal Audit's role is to provide independent assurance to senior management and the Audit Committee over the adequacy and effectiveness of management's arrangements for governance, risk management and internal control.

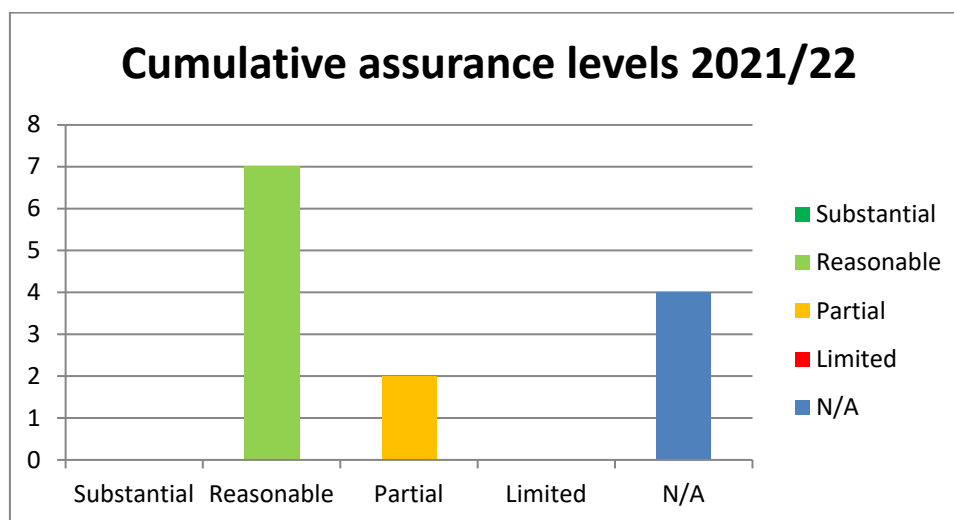
2. PROGRESS AGAINST AUDIT PLAN

- 2.1 Progress against the 2021/22 audit plan is detailed at **Appendix 1**. 52% of current planned reviews have been finalised to draft and all remaining audits are underway or finished.



- 2.2 It should be noted that three of the audits in testing are advanced to near completion. These reviews were expected to also be completed in the period, but delays have occurred due to availability of audit clients due to additional pressures.
- 2.3 4 planned pieces of work were completed in the period.

Review Area	Assurance Level
Workforce Development and Training	Reasonable
Financial Services Governance Arrangements	Reasonable
Covid Grants	Partial
Scheme of delegation (No report – see below)	N/A



2.4 A short review of the Scheme of Delegation was completed in the period, with findings reported to Senior Management via memorandum. Schemes are in place and were found to be fit for purpose. Some minor improvements have been suggested.

2.5 Audit resource was also utilised in the period on the following:

- Preparation of the Internal Audit plan and Charter 2022/23 (reported elsewhere on the agenda)
- Confidential fraud investigation (ongoing)
- Audit advice to Accountancy Services in relation to proposed changes to systems and processes following removal of cheque printing facility.

2.6 As reported to the previous committee, the draft audit report for Property Services Income was issued in August 2021 giving a draft opinion which raised a number of concerns. Response from the client has been delayed due to resourcing issues within the department. The main control concern identified relates to the reconciliation between different systems used by the Council in setting and collecting rental income. The root cause of the differences between the systems is still being explored and further work and discussions are still required to agree the content of the report

3 PERFORMANCE INDICATORS

3.1 To provide an effective internal audit service, there needs to be a measure of the performance it achieves. The table below shows progress against indicators agreed for 2021/22.

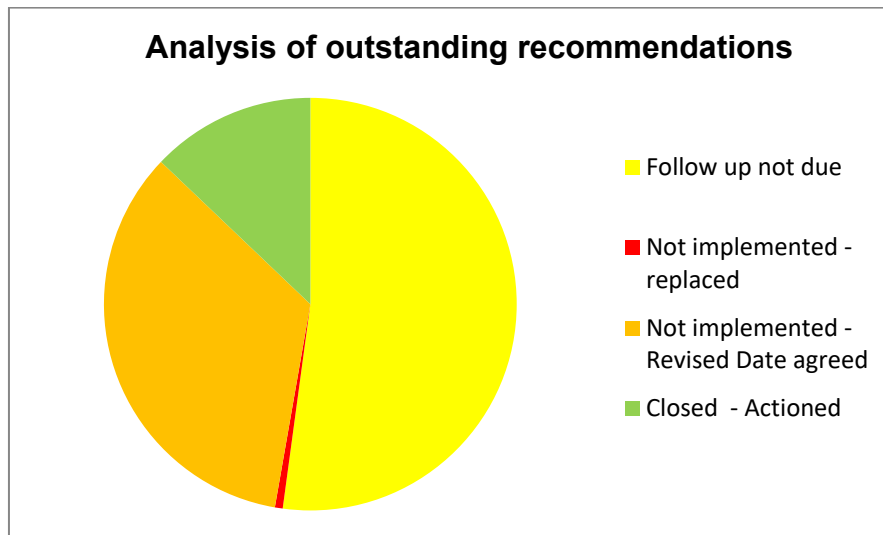
Indicator	Target (YTD)	Performance	Comments
Planned Audits Completed	82.5%	48%	Annual target 90%
Timely Draft Reports (within 3 months of fieldwork starting)	80%	58%	

Timely Final Reports (within 8 days of client response)	90%	100%	
Recommendations Agreed	95%	100%	
Assignments completed (within 10% of allocated resource)	60%	70%	
Positive feedback	90%	100%	
Chargeable time	80%	66%	
Recommendations implemented first time	80%	35%	

- 3.2 Progress on the plan has been impacted by the long-term sickness absence / phased return within the team. However, good progress has been made following amendments to the plan. It is anticipated that the majority (if not all) outstanding audits will be completed prior to the Annual Audit opinion in June 2022. It should be noted the 2022/23 Internal Audit plan includes a contingency for completing the current year's plan.

4 AUDIT RECOMMENDATIONS

- 4.1 **Appendix B** shows a summary position of outstanding audit recommendations and progress made against implementing these. Once the agreed implementation date has passed, internal audit will ask the responsible officer for an update of progress. The responses will then be reported to the next available Audit Committee meeting and, if implemented, will then be removed from the list so that only outstanding recommendations remain. Where the recommendations relate to a partial assurance audit, these will be subject to a formal follow up and will be reported back to Audit Committee separately. New recommendations will be added to the list once final reports are agreed.
- 4.2 21 recommendations out of 74 followed up were found to have been fully implemented (15 in line with original agreed timescales) and are now closed.



- 4.3 The implementation of agreed actions is a growing cause for concern, with the vast majority (71%) of recommendations reviewed in the period not implemented in line with timescales provided.
- 4.4 The impact of Local Government Reorganisation has had an impact on implementation of agreed actions; however, there is a growing lack of responses from audit clients. This failure to engage reduces the added value that Internal Audit provides to the achievement of business objectives.
- 4.5 Outstanding recommendations have been reported to Senior Management on a regular basis. Internal Audit will continue to work closely with responsible managers to try and improve implementation.

5. RISKS

- 5.1 Findings from the individual audits will be used to update risk scores within the audit universe. All audit recommendations will be retained on the register of outstanding recommendations until Internal Audit is satisfied the risk exposure is being managed.

6. CONSULTATION

- 6.1 not applicable

7. CONCLUSION AND REASONS FOR RECOMMENDATIONS

The Committee is requested to

- i) note the progress against the audit plan for 2021/22;
- ii) receive the final audit reports as outlined in paragraph 2.3;
- iii) note the progress made on audit recommendations to date outlined in Appendix B.

8. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

- 8.1 To support the Council in maintaining an effective framework regarding governance, risk management and internal control which underpins the delivery the Council's corporate priorities and helps to ensure efficient use of Council resources.

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Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers:

- **None**

CORPORATE IMPLICATIONS/RISKS:

Legal – In accordance with the terms of reference of the Audit Committee, Members must consider a summary of internal audit activity and summaries of specific internal audit reports. This report fulfils that requirement.

Finance – Contained within the report

Equality – **None**

Information Governance – **None**

CARLISLE CITY COUNCIL
PROGRESS AGAINST REVISED AUDIT PLAN 2021/22

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Financial Services	MFS	Internal Control Questionnaires - Non Audited Systems	2	2	Final	N/A	N/A	
Health & Well-being	VFM	Small grant payments (Community Services)	10	9	Final	Sep 21	Reasonable	
Council-wide	Governance	Good Governance Principles / Local Code of Conduct	5	8	Final	N/A	N/A	
Health & Well-being	Directorate	Community Centres	20	22	Final	Sep 21	Reasonable	
Council-Wide	Corporate	Environmental Strategy	20	22	Final	Dec 21	Reasonable	
Neighbourhood Services	Directorate	Neighbourhood Services (Culture Review)	15	27	Final	Dec 21	Partial	
Council-Wide	Counter-Fraud	Annual fraud review	5	5	Final	Dec 21	N/A	
Regulatory Services	Directorate	Disabled Facilities grants	10	11	Final	Dec 21	Reasonable	
Council-Wide	Corporate	Corporate Internal Controls	5	5	Final	Dec 21	Reasonable	
Organisation Development	Directorate	Workforce Development and Training (inc Workforce Strategy and e-learning)	20	21	Final	Mar 22	Reasonable	
Financial Services	MFS	Financial Services Governance Arrangements	5	5	Final	Mar 22	Reasonable	
Revenues and Benefits	Counter-Fraud	Covid Grants	20	22	Final	Mar 22	Partial	
Council-Wide	Corporate	Scheme of delegation	5	5	Final	Mar 22	N/A	
Property Services	Directorate	Property Income	15	22	Draft			Para 2.6
Community Services	Directorate	Sands Centre Redevelopment	20	22	Near draft			
Revenues & Benefits	MFS	Council Tax	20	19	Near draft			
Council-Wide	Counter-Fraud	National Fraud Initiative	10	10	Near draft			
Council-Wide	Consultancy	Business Continuity & Emergency Planning	10	4	Testing			

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Neighbourhood Services	Directorate	Recycling (Perf Info)	10	20	Testing			
Development Control	Directorate	Development Control (Complaints procedure)	10	6	Testing			
Development Control	Directorate	Future High Street Fund	15	7	Testing			
Financial Services	MFS	Creditors (including cheque control)	15	3	Testing			
Financial Services	MFS	Main Accounting System & Budget Monitoring (inc MTFP)	15	16	Testing			
ICT	Follow Up	ICT Recommendations	5	-	Testing			
Financial Services	Counter-Fraud	Procurement review	10	8	Testing			
Digital Services	Directorate	Cyber-Security	20	-	Scoping			
Property	Directorate	Building Maintenance	20		Mgmt request			
Follow-up contingency			30	29				
Counter Fraud Contingency			10	10				
Advice & Guidance Contingency			10	6				
Contingency (2020.21)			36	51				
Audit Committee			16	20				
Planning & Management			55	69				
OVERALL TOTAL			494	488				

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Due	Status
B1703	Flexitime & Toil (Reasonable)	The use of the Flexi bank procedures should be reviewed to ensure they are applied consistently.	M	Abuse, inconsistent approach and potentially fraudulent claims due to lack of awareness and non-adherence to policy	Use of flexi bank procedures will be reviewed alongside the flexi policy and additional guidance issued to Managers and staff, if appropriate.	HR Manager	31 March 2019	31 March 2022	5	Y	Simplified and clear guidance issued following end of initial working from home restrictions (Sep 21) including replacement of Zeus with manual process to be managed by line managers. Closed.
B1703	Flexitime & Toil (Reasonable)	The policy should be more specific with regards to guidance for travel for courses / training.	M	Abuse, inconsistent approach and potentially fraudulent claims due to lack of awareness and non-adherence to policy	Existing guidance for travel time, expenses and mileage will be updated for Managers and staff to supplement the current Flexitime scheme.	HR Manager	31 March 2019	31 March 2022	5	Y	Guidance online includes separate policy in relation to travelling for courses and training. Closed.
B1901	Customer Services Performance Data (Reasonable)	Recommendation 3 - The Customer Services Manager should liaise with ICT Services to ensure that the telephony system needs are correctly assessed and that a suitable solution is procured.	M	Unable to accurately monitor and report the actual performance of the team.	Preliminary demos have taken place with all findings forwarded to IT Services / ICT Services to implement Civic wide telephony plan prior to the implementation of the new Customer Contact Centre system.	Customer Service Manager / ICT Services	Completed	31 December 2021	2	Y	Business Case for system prepared by Customer Services to ensure system meets their requirements. Completion delayed as replacement telephony system tied up with PCI-DSS compliance review. Closed, as remaining actions superseded by Income Management recommendations.
A1802	Smarter Service Delivery (Reasonable)	A process should be developed to archive and/or delete personal information held within both Salesforce and My Account, in line with suitable retention periods.	M	Council in possession of unnecessary personal information. Risk of breaching data protection legislation. Risk of fines and sanctions.	Scheduled deletion and disposal report tool is currently being configured. MyAccount specific privacy policy is being introduced with appropriate retention schedules applied.	Customer Services Manager	31 August 2018	31 March 2022 (review)	6	LGR	Implementation of this recommendation has been continuously delayed due to ongoing resource shortages within ICT Services and is unlikely to be implemented until after LGR without significant investment. An assessment of risk exposure was issued to the relevant Senior Manager (Chief Executive) who has requested further analysis to determine costs of earlier implementation.
E1802	Homelessness Services (Substantial)	The Council should obtain clarity on their responsibility for data processed by the Choice-Based Lettings project	M	Unclear responsibilities for protection of personal information.	Meeting of CBL Executive arranged to approve data breach policy.	Homelessness Services Manager.	31 January 2019	31 March 2022	6	Y	Joint controller and information sharing agreement in draft format. Reliant on third parties to prepare (delay outside of Council's hands). Reminders issued in formal meeting. Deadline extended.
B1804	Casual, Interim & Agency (Reasonable)	A process to cover the administration of agency, casual and intermediary staff should be completed and approved, including ensuring all posts are approved and that use is monitored on an ongoing basis.	H	If procedures and processes are not clearly documented there is a risk that service objectives are not achieved as officers may be unsure of their roles and responsibilities. There is also a risk that this may result in sanctions, litigation and reputational damage to the Council, in addition to the additional financial burden of unapproved staff in post	Existing council policies will be reviewed and amended, as necessary, to include all classes or workers and employees.	HR Manager	30 April 2019	31 March 2022	4	H	Review of process proposed to commence in Autumn 2021, with completion anticipated by close of 2021/22.
A1801	Information Governance (Reasonable)	Recommendation 5 – Assurances should be obtained that all officers without access to a network account have received appropriately targeted training regarding their obligations in relation to records management.	M	Staff unaware of regulatory requirements.	Managers with staff who do not have network access will be listed, provided with support and asked to confirm in writing that they have ensured their staff have received appropriate training and information.	Health and Wellbeing Manager	14 June 2019	31 January 2022	5	Y	Training was scheduled for March 2020, but was postponed due to Covid-19 pandemic and has now been delivered. Evidence of attendance provided. Closed
A1801	Information Governance (Reasonable)	Recommendation 9 – Further work is required to ensure the Council stores and disposes of records in line with what is stated in its retention schedules, including particular work required from an ICT perspective.	M	Council retains unnecessary information	The Council's ICT systems will be reviewed to enable and support the deletion of electronic data. A review of the retention schedules and disposal logs will be added to the Information Governance Inspection Checklist.	ICT Services Manager/ Information Governance Manager	02 August 2019	31 March 2022	1	Y	Progress ongoing: ICT are pursuing decision via Officer Decision Notice to enable deletion of archived e-mails. Further work is ongoing to improve records management through the Risual Office 365 project and a proposed Kickstart programme, but there are delays to the vacated Information Governance Manager post and there is a requirement for the Council to ensure a process is in place to delete all irrelevant and out of date information prior to transfer to the new authority.

A1801	Information Governance (Reasonable)	Recommendation 14 – The Council's Home-working guidance and self-assessment should be updated to reflect GDPR requirements	M	Data breach due to insecure working practices as part of home-working.	The Council's Home-working guidance and self-assessment will be updated to reflect GDPR requirements and re-issued for completion and sign off by managers of staff who work from home	Information Governance Manager / HR Manager	21 June 2019	31 March 2022	4	Y	Agile working policy initially drafted early 2020 including working from home data-protection self-assessment; however impact of pandemic and resource shortages has resulted in delays in completion. Following discussion around risk exposure it was agreed a short supplementary policy to cover agile working arrangements is created covering controls over physical, electronic and verbal information. An informal working group covering key areas of expertise within the Council has provided feedback to inform the policy.
B1801	Allowances, Travel & Subsistence (Employees) Reasonable	Recommendation 8 – Consideration should be given to implementing an electronic claim form to improve the legibility, efficiency and internal controls of the travel payment process, including consideration of set mileage for common journeys.	M	Allowances and expenses are not claimed and paid within the Council's current rules and regulations.	This needs to be discussed & investigated further to see if it is time and cost effective. This will be looked in line the i-Trent review which is due to be undertaken in 2020.	HR Manager	30 April 2021	Deferred to new authority following LGR.	1	Y	Review was initially delayed due to vacant Head of Service Post. Following a review of risk exposure the relevant Senior Manager has agreed completion of this recommendation will be deferred to new authority.
A1902	Absence Management (Partial)	Recommendation 3 – the policy should be revised to ensure it can deliver a consistent and fair approach, including incorporation of actions to address the issues identified within this audit.	H	Inconsistent approach results in failure to manage absences and also potential disciplinary action and employment tribunals.	Task and finish group has been established made up of members and HR to review. First virtual meeting scheduled w/c 15 th June 2020	HR Manager	31 st December 2020			H	New policy in place (audit consulted as part of approval process). Full formal review delayed until 22.23 to allow time for Policy and new practices to be embedded (Approved by AC July 21 .
A1902	Absence Management (Partial)	Recommendation 7 – Template forms should be revised and consideration should be given to developing a more intuitive electronic process.	H	Forms do not provide relevant information of inform appropriate corrective action, resulting in increased absence. Potential issues in the result of disciplinary action. Forms not completed correctly resulting in accurate information.	As Recommendation 3 review of Policy will ensure new and easier forms & recoding methods. Every attempt will be made to utilise our current systems and/or electronic reporting.	HR Manager	31 st December 2020			H	New policy in place (audit consulted as part of approval process). Full formal review delayed until 22.23 to allow time for Policy and new practices to be embedded (Approved by AC July 21 .
A1902	Absence Management (Partial)	Recommendation 8 – Monitoring, training and support should be provided to managers to ensure a consistent approach is taken towards managing individuals who have hit key trigger points.	H	Inconsistent approach creating difficulties in the event of disciplinary action. Ineffective/excessive action taken, both of which could contribute to increased absence.	As Recommendation 4 review of Policy will ensure new and easier triggers and policy should limit any ambiguity.	HR Manager	31 st March 2021			H	New policy in place (audit consulted as part of approval process). Full formal review delayed until 22.23 to allow time for Policy and new practices to be embedded (Approved by AC July 21 .
A1902	Absence Management (Partial)	Recommendation 11 – A process for ensuring absence information is retained in one location by Human Resources (avoiding duplicate records) should be undertaken, including ensuring information is deleted once it has expired.	H	Increased risk of data breaches, resulting in non-compliance of data protection legislation. Wasted resource used to store duplicate records.	HR and Payroll are moving to electronic only records. All referrals and absence related data should only be kept by HR and Payroll and revised policy will include sections on data retention.	HR Manager	31 st December 2020 (could be earlier as not dependent on Policy review)			H	New policy in place (audit consulted as part of approval process). Full formal review delayed until 22.23 to allow time for Policy and new practices to be embedded (Approved by AC July 21 .
A1903	Information Security (N/A - Memo)	R1. - A joint ICT and Information Governance document detailing planned and ongoing action to implement Information Security improvements should be created and managed.	M	Required improvement actions are not adequately recorded and managed resulting in reduced efficiency and inability to achieve the desired outcome.	A joint ICT and Information Governance Action Plan detailing planned and ongoing action to implement Information Security improvements will be created and managed.	Lead ICT Officer Infrastructure Management/ Information Governance Manager	31-Aug-21	31 March 2022 (review)	1	Y	Significant work has been undertaken to address issues with information security since the employment of the Head of Digital and Technology, and specific actions are intended in the future within future projects. In addition to these projects, the Information Governance Assurance Group, which held its first meeting on 27th May 2021 was to be presented with an action plan. However, the Information Governance Manager post has now been vacated. The Council are currently reviewing responsibility for records management and this action will be delayed until this is established.
A1903	Information Security (N/A - Memo)	R2. - The development and implementation of an Information Asset register should be included within a joint ICT and Information Governance action plan.	M	Information assets are not adequately identified or recorded.	Development of a corporate Information Asset Register will be added to the joint ICT and Information Governance action plan and will take into consideration existing lists of assets and information processing, with the potential to link them together.	Information Governance Manager	31-Aug-20	31 March 2022 (review)	1	Y	As above, this was to be addressed by the Information Governance Assurance Group but has been delayed until responsibility for records management is established.
A1903	Information Security (N/A - Memo)	R3. – Corporate risks relating to Information Governance and Information Security should be formally identified, recorded, assessed and managed.	M	Exposure to unidentified/uncontrolled risks.	A review of existing risks and identification of other potential risks will be undertaken to ensure the Council's risk exposure is accurate and up to date.	ICT Lead Officer Infrastructure/ Information Governance Manager	31-Aug-21	31 March 2022 (review)	1	Y	As above, this was to be addressed by the Information Governance Assurance Group but has been delayed until responsibility for records management is established.

D1901	Tullie House (Reasonable)	Recommendation 6 – The Council should obtain regular assurances regarding the Trust's risk management and develop a system to manage shared risks.	M	Failure to manage risk / make key decisions on a timely basis.	Explore option for shared risk register at next contract monitoring meeting and implement	Health & Well-Being Manager	31st May 2020	31 March 2021	3	Y	Shared risks discussed at contract meetings and risk registers shared between parties. Closed.
D1901	Tullie House (Reasonable)	Recommendation 8 – The Council should obtain assurances that performance information represents value for money and continuous improvement	M	Failure to ensure delivery of VFM.	To be discussed at next contract monitoring meeting and actions agreed and recorded	Health & Well-Being Manager	26-Feb-20	30 May 2022	3	Y	Started, but was on hold as both organisations need to prioritise response to Covid-19 pandemic. Revised date agreed. Revised date agreed.
D1902	Bereavement Services (Reasonable)	Recommendation 1 – A review of the procedure notes should be undertaken.	M	Procedural changes are not formally recorded and a lack of service continuity in the absence of staff.	Procedure notes will be reviewed and updated where necessary.	Bereavement Services Manager	30 th Nov 2020	30 July 2022	2	Y	Delayed due to absence/vacancies within the team. Procedures to be updated by new Head of Service. IA have provided guidance on where old procedures are located.
D1902	Bereavement Services (Reasonable)	Recommendation 2 – Management should ensure that the identified team priorities are addressed.	M	Identified critical factors which hinder the service are not addressed.	Once R3 is implemented a new appraisal will be completed and team priorities addressed.	Bereavement Services Manager	30 th June 2020	30 July 2022	2	Y	Delayed due to absence/vacancies within the team. Recruitment exercise underway to ensure full team in place by June 2022. Appraisal process and new Service Plan will be developed to include team priorities.
D1902	Bereavement Services (Reasonable)	Recommendation 4 - The Provision of Crematoria Mutual Aid agreement should be reviewed and updated to ensure that it complies with legislation.	M	Exceeding budget with the use of casual staff.	Discussions will be held with Copeland Council and Legal Services to update the agreement to ensure it is covering the necessary legislation	Bereavement Services Manager	30th April 2020	30 July 2022	2	Y	Delayed due to absence/vacancies within the team. Alternative action under consideration, as unlikely to update full agreement prior to LGR.
D1902	Bereavement Services (Reasonable)	Recommendation 5 – The retention schedule and privacy statement should be reviewed to ensure the same retention period is applied.	M	Non-compliance with GDPR legislation resulting in service user details being shared without permission.	The retention schedule will be updated to reflect the current practices and the privacy statement. Discussion will be held with the Information Governance Manager.	Bereavement Services Manager	30th April 2020	30 July 2022	2	Y	Delayed due to absence/vacancies within the team. Internal Audit have provided previous documents and suggested Bereavement Services work with Records Management to align both documents.
D1902	Bereavement Services (Reasonable)	Recommendation 7 – The memorial forms should be reviewed so that service users are aware their data is being sent to a third-party provider.	M	Non-compliance with GDPR legislation.	Memorial forms will be reviewed and updated accordingly.	Bereavement Services Manager	30th April 2020	30 July 2022	2	Y	Delayed due to absence/vacancies within the team. Internal Audit have suggested Bereavement Services work with Records Management to align both documents.
D1902	Bereavement Services (Reasonable)	Recommendation 10 – The premises handbook should be completed in full.	M	Non-compliance with Council procedures.	Full review of the premise's handbook will be completed.	Bereavement Services Manager	30th Nov 2020	30 July 2022	2	Y	Delayed due to absence/vacancies within the team. Agreed Property Services will liaise with Bereavement Services.
D1902	Bereavement Services (Reasonable)	Recommendation 12 – The Surveillance Camera Operating Procedure should be completed, and the signage updated in line with the procedure.	M	Non-compliance with Council procedures.	The Surveillance Camera Operating Procedure will be completed and implemented.	Bereavement Services Manager	30th April 2020	30 July 2022	2	Y	Delayed due to absence/vacancies within the team. Internal Audit have suggested Bereavement Services work with Records Management to prepare policy.
D1905	Tourist Information Services (Reasonable)	Recommendation 4 - Formal agreements, including data processing agreements should be set up with all third parties that the service processes personal information for. A copy of each third party's privacy notice should be provided and retained.	M	Non-compliance with GDPR legislation resulting in service user details being shared without permission.	Formal agreements, including data processing agreements will be set up with all third parties.	Destination Manager	03 February 2020	31 January 2021	3	Y	Not been possible to complete due to disruption of Covid-19. Proposed review date agreed. No progress identified as part of Q2 follow up
D1905	Tourist Information Services (Reasonable)	Recommendation 11 - The relevant fees and charges schedule should be reviewed as part of the next budget process to ensure it accurately reflects all rates and charges.	M	Failure to obtain value for money for services provided	All fees and charges are now included in the financial process.	Destination Manager	01 October 2019	31 March 2022	3	Y	Relevant update not included as part of latest fees and charges reporting cycle (2022/23). Review of risk exposure indicates update necessary and amendment to be reported to Executive.
D2002	City Centre (Reasonable)	Recommendation 4: A privacy notice should be completed to cover the city centre management, including pavement café licences, promotions and events. Application forms should also be updated to include the relevant privacy information.	M	Non-compliance with GDPR legislation. Failure to control records management.	Destination Manager to prepare a privacy notice for the service.	Destination Manager	29-Jan-21	30 August 2021	2	Y	Privacy statement prepared and published on City Council website. Application forms updated. Closed
D2002	City Centre (Reasonable)	Recommendation 7: Delegated authority / responsibility for issuing pavement café licences should be included in the relevant Scheme of Delegation.	M	Pavement café licences may be granted / rejected without proper authorisation which may lead to reputational damage to the Council.	Health and Wellbeing Services Manager to include pavement café licences in the relevant Scheme of Delegation.	Health and Wellbeing Services Manager	29-Jan-21	31 March 2022 (review)	2	Y	Process started to update scheme of delegation. Not complete at time of review.
D2002	City Centre (Reasonable)	Recommendation 8: Approvals / rejections for promotion and event applications should be documented within the minutes of the relevant Event Risk Management Group to ensure that there is a clear audit trail of decisions made.	M	Promotions and events may be approved / rejected without proper authorisation which may lead to reputational damage to the Council.	Approvals / rejections for promotion and event applications will be documented within the minutes of the relevant Event Risk Management Group.	Health and Wellbeing Project Manager	12-Jan-21	31 March 2022 (review)	2	Y	Process is reported as updated; however, provision of evidence outstanding at time of reporting.
I2003	Environmental Strategy Baseline (Follow up). (Reasonable)	Recommendation 1 - SMART Actions should be documented to conclude the baseline for all data sets, and then subject to regular review and update. Responsibilities for monitoring and managing collection and assessment of all data sets to be documented.	M	Lack of clarity in relation to requirements and allocated responsibilities leading to confusion, inefficient use of resources and exposure to unidentified risk/s.	1.1 Updated action plan A rolling SMART action plan will be updated and maintained for all data items. This action plan will be reviewed fortnightly as recommendations are being implemented. 1.2 Procedure Note The Procedure Note will be updated to capture all responsibilities for monitoring and managing collection and assessment of all data sets.	Policy and Communications Manager	01-Apr-21		1	Y	SMART actions now in place - closed.

I2003	Environmental Strategy Baseline (Follow-up). (Reasonable)	Recommendation 2 - Data definitions to be defined and documented for all data sets.	M	Lack of clarity in relation to the value and completeness of data leading to an inability to confirm data quality and the achievement of overarching requirements.	Data definitions will be concluded and documented for all data items in the carbon footprint calculations (currently in SharePoint). Where future data items are developed, these will also be concluded and documented in the carbon footprint calculations.	Policy and Communications Manager	March 2021/September 2021		1	Y	Data definitions defined and documented - closed.
I2003	Environmental Strategy Baseline (Follow-up). (Reasonable)	Recommendation 3 - SMART actions for the investigation and conclusion of all the remaining data quality findings to be documented. Future data quality checks to be assessed in line with the Carbon Emissions Calculations Procedure and the Data Quality Policy, with clear documentation of findings and conclusions.	M	Lack of clarity in relation to allocated responsibilities leading to inconsistent practice and lack of assurance in relation to data quality.	SMART actions will be added to the action plan in (recommendation 1) for all the remaining data quality findings identified by Management and Audit. Each action will then be investigated, with the conclusion documented in the action plan. Where relevant, conclusions will be linked to the Carbon Emissions Calculations Procedure on data quality assumptions and business rules. Completion of Power Bi Data Health Check scorecard, linked once again to the Carbon Emissions Calculations Procedure assumptions and business rules.	Policy and Communications Manager	01-Oct-21		1	Y	Actions documented - closed.
I2002	Driver Checks (Follow Up_ Reasonable)	Recommendation 1 – The approved Drivers Handbook should be printed and circulated to relevant Line Managers & Elected Members and added to the City Council E-library.	M	Officers driving on Council business without appropriate licence and / or insurance	The Handbook for Drivers will be available electronically for officers / managers and elected members with access to the intranet. Printed copies will be available for drivers without intranet access and a copy will be placed in each fleet vehicle, including pool cars. This is being further enhanced through the development of a Skillgate module to monitor awareness and improve compliance.	Fleet and Depot Manager	15-May-21	30 April 2022	1	Y	Driver handbook approved and available online and within fleet vehicle. Skillgate module nearing completion.
I2002	Driver Checks (Follow Up_ Reasonable)	Recommendation 2 – A process should be established to ensure the management briefing mailing list are is to date so all relevant officers receive relevant information.	M	Officers do not receive notifications on changes to travel policy and reminders and duties for Driver Check obligations	Post interview check-lists to be updated to identify new managers. SST to perform annual check of distribution list. HR forms to be updated.	HR Advisor / Service Support Supervisor	30-May-21		1	Y	Process to update mailing list now in place - closed.
I2002	Driver Checks (Follow Up_ Reasonable)	Recommendation 3 – It should be determined whether appropriate and consistent checks are carried out for Members on a voluntary basis. The handbook and associated procedures should be updated to reflect any agreed changes to the procedure.	M	Elected Members driving on Council business without appropriate licence and/ or insurance	Pursue option to request license information from Members as part of checks made by Payroll, or on a voluntary basis. Otherwise electronic handbook will be updated to remove references to Members and volunteers.	Neighbourhood Services Manager	30-Aug-21		1	Y	Driver Handbook was amended following advice from Legal Services to provide an option for staff / members to undertake their own driving licence checks rather than via the fleet office. Details for staff would be provided to their line manager or to Members' Services - closed.
I2002	Driver Checks (Follow Up_ Reasonable)	Recommendation 4 – A process should be in place to ensure all staff driving a pool car and hire car have an appropriate licence in place	H	Officers driving on Council business without appropriate licence and/or insurance	Access to the third-party licence checking bureau granted to SST so checks of pool vehicle users can be carried out. Drivers of hire vehicles have their licences checked routinely by Fleet. If drivers are not on the database, both parties will request confirmation from the driver's line manager that a licence check has been conducted satisfactorily	Fleet and Depot Manager in discussion with service support	01-May-21	31 March 2022	1	Y	Process for checking not established. Further discussion required.
G2006	Housing Benefits (Reasonable)	Recommendation 1 – Operational risk management arrangements to include regular consultation with wider stakeholders	M	Key stakeholders have not been consulted on operational risks.	Wider consultation to be applied to Risk Register quarterly reviews	Revenues and Benefits Operations Manager	31st October 2021	31 March 2022 (review)	1	Y	No response received to Internal Audit request for update.
G2006	Housing Benefits (Reasonable)	Recommendation 2 – Guidance documents to be regularly reviewed and updated with consideration given to DWP good practice.	M	Content of key documents not current or align to DWP good practice guidance.	Documentation to be reviewed in accordance with DWP circulars and relevant good practice guidance	Revenues and Benefits Operations Manager	31st December 2021	31 March 2022 (review)	1	Y	No response received to Internal Audit request for update.