

Report to Audit Committee

Meeting Date: 08 December 2022
Portfolio: Finance, Governance and Resources
Key Decision: Not applicable
Within Policy and
Budget Framework YES
Public / Private Public

Title: INTERNAL AUDIT PROGRESS 2022/23 (OCTOBER-
NOVEMBER)

Report of: CORPORATE DIRECTOR FINANCE & RESOURCES

Report Number: RD.44/22

Purpose / Summary:

This report provides an overview of the work carried out by Internal Audit between October and November of 2022/23. The report also includes information on progress against the agreed audit plan, performance indicators and previous audit recommendations.

Recommendations:

The Committee is requested to

- i) note the progress against the audit plan for 2022/23;
- ii) receive the final audit assignments as outlined in paragraph 2.3;
- iii) note the progress made on audit recommendations to date outlined in Appendix 2.
- iv) Approve the amendment to the Internal Audit plan outlined in paragraph 5.3

Tracking

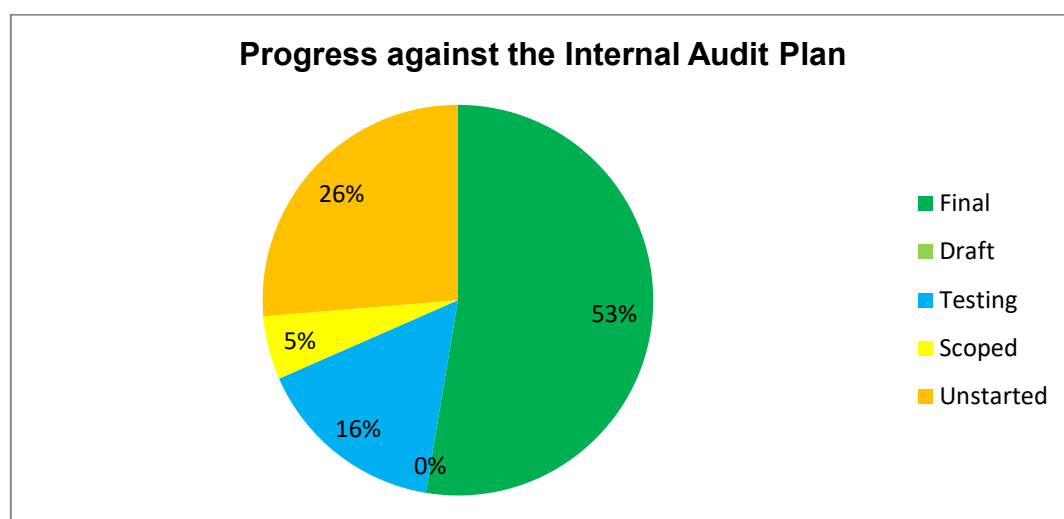
Audit Committee:	08 December 2022
Scrutiny Panel:	Not applicable
Council:	Not applicable

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.

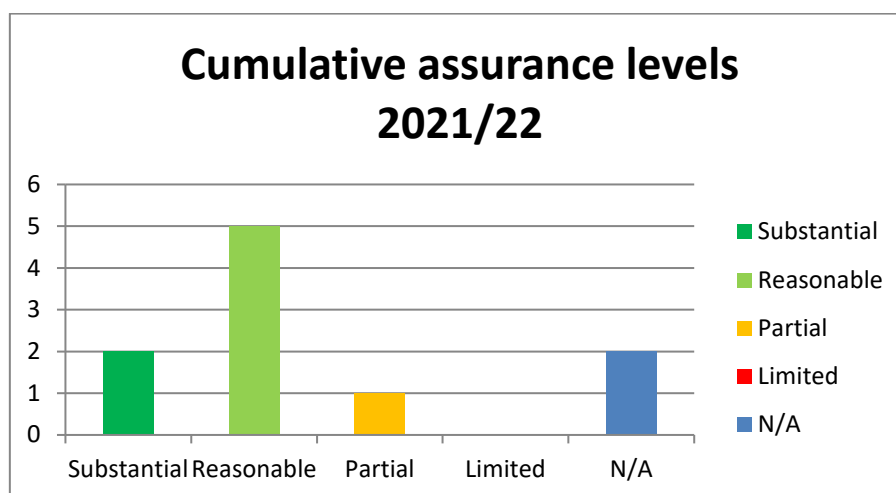
2. PROGRESS AGAINST AUDIT PLAN

- 2.1 Progress against the 2022/23 audit plan is detailed at **Appendix 1**.



- 2.2 53% of planned reviews have been finalised and a further 21% of planned audits are underway, indicating good progress against the audit plan.
- 2.3 Seven planned pieces of work were finalised in the period.

Review Area	Assurance Level
Corporate Internal Controls	Substantial
Risk Management	Reasonable
Fleet Management Strategy	Reasonable
Sustainable Warmth Grant	Partial
Financial Services Governance Arrangements	Reasonable
Bereavement Services	Reasonable
Treasury Management	Substantial



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

- Attendance at various LGR meetings and workshops;
- Audit advice in relation to fraud checks and risk registers for Regulatory Services in relation to the Sustainable Warmth Grant.
- Ongoing work in relation to a confidential fraud investigation.

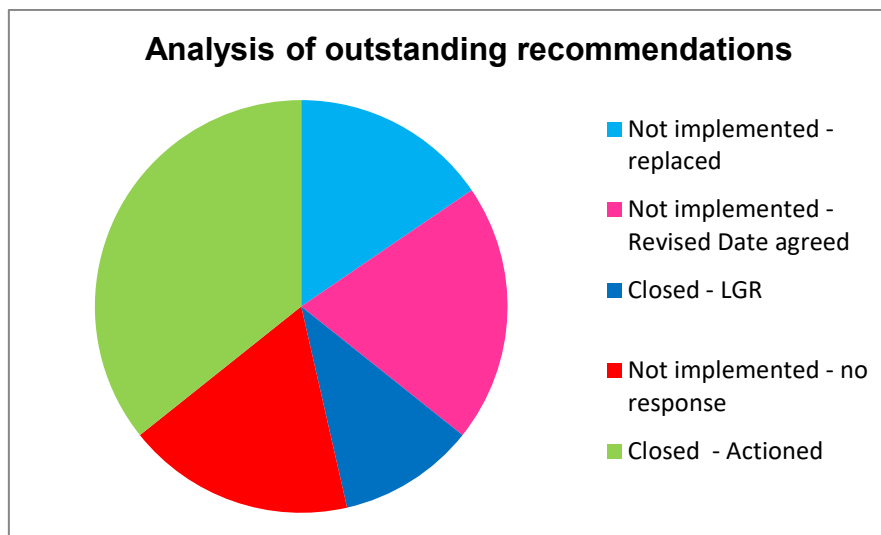
3 PERFORMANCE INDICATORS

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 2022/23.

Indicator	Target (YTD)	Performance	Comments
Planned Audits Completed	60%	53%	74% completed/underway
Timely Draft Reports (within 3 months of fieldwork starting)	80%	100%	
Timely Final Reports (within 8 days of client response)	90%	100%	
Recommendations Agreed	95%	100%	
Assignments completed within 10% of allocated resource)	60%	60%	
Chargeable time	80%	78%	
Recommendations implemented first time	80%	42%	

4 AUDIT RECOMMENDATIONS

- 4.1 **Appendix 2** 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 At the March 2022 committee Internal Audit reported a partial audit in relation to the payment of Covid-19 grants. No further grant schemes have been scheduled or are planned, so it is felt a formal follow-up of this audit would not add significant value. The recommendations will still be followed up as part of Internal Audits follow-up procedure and in the event of any further relevant future events, Internal Audit will remind relevant managers of the findings of the previous report.
- 4.3 30 recommendations out of 84 followed up were found to have been fully implemented (18 in line with original agreed timescales) and 9 further recommendations have been closed for transfer to Cumberland Council, as they will not be actioned until after LGR (These actions are being retained for transfer as part of the transition process). There are a further 43 recommendations not due for follow up, all of which will be followed up in the next review.



- 4.4 The rate of completed actions and limited responses to audit requests for updates is of significant concern, with 15 recommendations remaining open due to a lack of response. This issue has been raised by Internal Audit with Senior Management.

- 4.5 Internal Audit intend to utilise time in the plan through meeting regularly with responsible managers for all remaining outstanding actions to maximise the number of actions to be resolved in the final quarter of 2022/23, emphasising the importance in addressing outstanding issues, including the potential impact on Annual Head of Internal Audit opinion.

5. Amendments to Internal Audit Plan

- 5.1 The 2022/23 Internal Audit plan includes a 20 day allocation for ICT services. The plan also includes a 10 day follow up of previous ICT recommendations, including the 2021/22 review of cyber security (partial assurances).
- 5.2 Discussions with ICT Services indicated any further reviews of ICT would not add significant value, as Internal Audit have already identified key areas of concern and the team are under pressure to deliver Local Government Re-Organisation. It is felt greater focus is needed on reviewing progress against the outstanding recommendations.
- 5.3 The following amendments are therefore proposed to the internal audit plan:
- Remove the proposed review of ICT Services (20 days)
 - Increase ICT follow-up scope (10 days)
 - Increase general contingency (10 days)

6. RISKS

- 6.1 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.

7. CONSULTATION

- 7.1 not applicable

8. CONCLUSION AND REASONS FOR RECOMMENDATIONS

The Committee is requested to

- i) note the progress against the audit plan for 2022/23;
- ii) receive the final audit assignments as outlined in paragraph 2.3;
- iii) note the progress made on audit recommendations to date outlined in Appendix 2.
- iv) Approve the amendment to the Internal Audit plan outlined in paragraph 5.3

9. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

- 9.1 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**

APPENDIX 1**CARLISLE CITY COUNCIL**
PROGRESS AGAINST REVISED AUDIT PLAN 2022/23

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	July 22	N/A	
Council-Wide	MFS	Good Governance Principles / Local Code of Conduct	5	5	Final	July 22	N/A	
Human Resources	Follow-Up	Absence Management	5	5	Final	Sep 22	Reasonable	
Council-Wide	Governance	Corporate Internal Controls	5	9	Final	Dec 22	Substantial	
Council-Wide	Corporate	Risk Management	15	16	Final	Dec 22	Reasonable	
Neighbourhood Services	Directorate	Fleet Management (inc Strategy)	20	20	Final	Dec 22	Reasonable	
Regulatory Services	Directorate	Sustainable Warmth Grant	10	10	Final	Dec 22	Partial	
Financial Services	MFS	Financial Services Governance Arrangements	5	6	Final	Dec 22	Reasonable	
Health & Well-Being	Directorate	Bereavement Services	20	27	Final	Dec 22	Reasonable	
Financial Services	MFS	Treasury Management	15	19	Final	Dec 22	Substantial	
Revenues and Benefits	MFS	National Non Domestic Rates	20	12	Testing			
Financial Services	MFS	Car Parking Income	20	8	Testing			
Regeneration	Directorate	Town Deal - Business Assurance Framework	20	8	Testing			
Neighbourhood Services	Follow-Up	Neighbourhood Services (Culture)	5	0	Scoping			
ICT Services	Directorate	ICT Service Provision	20	0				
Property Services	Directorate	Building Maintenance	20	0				
Council-Wide	Counter-Fraud	Annual fraud review	5	0				
ICT Services	Follow-Up	ICT Recommendations	10	0				

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Property Services	Follow-Up	Property Income	5	0				
		Follow-up contingency	30	0				
		Counter Fraud Contingency	20	0				
		Advice & Guidance Contingency	10	6				
		Contingency	40	46				
		LGR Contingency	25	6				
		Audit Committee	20	0				
		Planning & Management	48	18				
		OVERALL TOTAL	404	223				

Appendix 2

Ass Code	Uni Code	Audit	Directorate	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Uni Ref (if diff)	Revised Completion Date (if applicable)	No.	Due	Status
A1802	3.1	Smarter Service Delivery (Reasonable)	Corporate Support	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		1 March 22 (Review date)	9	Y	Due to continued resource issues within the ICT Application team and LGR representing a significant workload for both Customer Services and ICT has resulted in further delay. The groundwork is complete in identifying the content types that should be deleted but in order to make some progress focus will be given on deleting the straight forward records.
B1804	6.2	Casual, Interim & Agency (Reasonable)	Community Services	A process should be developed to ensure HR are aware of all new agency, casual and intermediary staff to ensure relevant employment checks and processes can be performed	M	There is a risk of reputational damage to the Council due to a failure to manage the contract appropriately	A new process will be implemented to ensure that the recommendations are met.	HR Manager	30 April 2019		30 September 2022 (review)	7	Y	Working group meeting held in June 2022 to review and refresh historic actions. Shared spreadsheet in place. Neighbourhood Services hold regular meetings with Agencies and update HR on employment checks. Closed as actioned.
A1801	5	Information Governance (Reasonable)	Governance & Regulatory Services	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	3.2/5	30 September 2022 (review)	4	Y	This is a significant task that will not be achieved prior to vesting day (1 April 2022). Internal Audit will continue to liaise with responsible officers to ensure risks are considered in relevant workstreams and will continue to request Carlisle City Council officers review information governance risks. Closed (LGR)
A1903	5	Information Security (N/A - Memo)	Governance & Regulatory Services	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	5/3.2	30 September 2022 (review)	3	Y	This is a significant task that will not be achieved prior to vesting day (1 April 2022). Internal Audit will continue to liaise with responsible officers to ensure risks are considered in relevant workstreams and will continue to request Carlisle City Council focus on information governance risks.
A1903	5	Information Security (N/A - Memo)	Governance & Regulatory Services	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)	3	Y	This is a significant task that will not be achieved prior to vesting day (1 April 2022). Internal Audit will continue to liaise with responsible officers to ensure risks are considered in relevant workstreams and will continue to request Carlisle City Council focus on information governance risks.
A1903	5	Information Security (N/A - Memo)	Governance & Regulatory Services	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	5/3.2	31 March 2022 (review)	3	Y	There is another recommendation (ICT follow-up) in relation to updating risk registers for the service. Closed as replaced.
D1901	2.1	Tullie House (Reasonable)	Community Services	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		31 March 2021	4	y	Started, but was on hold as both organisations need to prioritise response to Covid-19 pandemic. Revised date agreed. Revised date agreed.
D1902	2.1	Bereavement Services (Reasonable)	Community Services	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	5	Y	Confirmed as still outstanding as part of recent review of Bereavement Services (B2201). New recommendation included. Closed as replaced.
D1902	2.1	Bereavement Services (Reasonable)	Community Services	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	5	Y	Review completed. Closed as actioned.
D1902	2.1	Bereavement Services (Reasonable)	Community Services	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	5	Y	Confirmed as still outstanding as part of recent review of Bereavement Services (B2201). New recommendation included. Closed as replaced.
D1902	2.1	Bereavement Services (Reasonable)	Community Services	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	5	Y	Confirmed as still outstanding as part of recent review of Bereavement Services (B2201). New recommendation included. Closed as replaced.
D1902	2.1	Bereavement Services (Reasonable)	Community Services	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	5	Y	Confirmed as still outstanding as part of recent review of Bereavement Services (B2201). New recommendation included. Closed as replaced.

D1902	2.1	Bereavement Services (Reasonable)	Community Services	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	5	Y	Confirmed as still outstanding as part of recent review of Bereavement Services (B2201). New recommendation included. Closed as replaced.
D1902	2.1	Bereavement Services (Reasonable)	Community Services	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	5	Y	Confirmed as still outstanding as part of recent review of Bereavement Services (B2201). New recommendation included. Closed as replaced.
D2002	2.1	City Centre (Reasonable)	Community Services	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		30 August 2021	5	Y	No response to follow up request.
G2005		Payroll (Reasonable)	Community Services	Recommendation 1 – Review of staff procedure notes, and wider suite of policies, guidance documents and forms on the intranet to ensure alignment to financial regulations, clarity for new members of staff, and regular update.	M	Service cannot wholly demonstrate that they have interpreted and applied the financial regulations that relate to payroll. / New staff are unclear on how to run payroll at short notice./ Key forms and documents are not current.	Ensure that there are clear procedure and guidance documents for payroll staff, that align to financial regulations. Ensure that documents and forms are updated on the intranet and dated so that all staff know they are using/viewing the most update version.	HR Manager /Payroll & i-Trent Supervisor	31-Mar-22		30 September 2022	3	Y	Review ongoing.
G2005		Payroll (Reasonable)	Community Services	Recommendation 2 – Review the critical service recovery arrangements to ensure that there are fully tested and documented planning arrangements in place for all key scenarios, that can be actioned at short notice.	M	Payroll unable to be run. Comprehensive planning not in place for alternative arrangements.	Review the critical service recovery arrangements and agree on a plan and ensure it is documented.	Deputy TC & CE /HR Manager /Payroll & i-Trent Supervisor	31-Dec-21		20 September 2022	3	Y	Relevant discussions and updates not taken place to date. Review delayed.
G2005		Payroll (Reasonable)	Community Services	Recommendation 6 – Personal data to be retained and disposed of for the Authority and Community Centres in line with the corporate records management policy.	M	Carlisle City Council may not comply with UK GDPR and could be subject to legal challenge.	To dispose of payroll filing in line with retention and disposal rules. Ensuring that the disposal log is updated correctly.	HR Manager / Payroll & i-Trent Supervisor	31/03/22 (depending on Covid 19 & access to the office)		30 September 2022	3	Y	Disposal has now started and disposal log is being completed. Close as actioned.
G2005		Payroll (Reasonable)	Community Services	Recommendation 7 – Management to keep a record of the availability of software releases and document the reasons if IT rent is not updated with a release.	M	Reasons for not updating IT rent available software releases not fully transparent.	To create and keep an update a log of i-Trent system updates.	HR Payroll & i-Trent Supervisor Manager/ Lead ICT Officer	30-Jun-21		30 September 2022	3	Y	Log in place and updated regularly. Closed as actioned.
G2006		Housing Benefits (Reasonable)	Finance & Resources	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			4	Y	No response received
G2006		Housing Benefits (Reasonable)	Finance & Resources	Recommendation 4 – Staff training requirements to be regularly assessed with outcomes recorded.	M	Staff are not fully trained to carry out their role.	All staff training requirements to be captured and documented.	Revenues and Benefits Operations Manager	31st January 2022			4	Y	No response received
G2006		Housing Benefits (Reasonable)	Finance & Resources	Recommendation 5 - Collection and Recovery Policy to be finalised and published.	M	Service priorities are unclear to staff.	Documentation to be reviewed and formally approved for publication.	Recovery Team Leader	31st December 2021			4	Y	No response received
G2006		Housing Benefits (Reasonable)	Finance & Resources	Recommendation 6 – Update the current arrangements in place with the Authority's collection agent.	M	Level of service of Collection Agent is not formally agreed and falls below expectations.	Agreement to be reviewed with monitoring arrangements and information reviews to be re-instated.	Recovery Team Leader	30th September 2021			4	Y	No response received
G2006		Housing Benefits (Reasonable)	Finance & Resources	Recommendation 8 - The Systems Support Team should apply the archiving tool provided to the Academy system to ensure historic records no longer required are deleted on a timely basis.	M	Authority may not be fully compliant with UK GDPR	Archiving processes to be commenced and appropriate records removed.	Systems Support and Control Manager	31st March 2022			4	Y	No response received
G2006		Housing Benefits (Reasonable)	Finance & Resources	Recommendation 11 – Clear recovery targets to be set for Overpayment Recovery staff in line with DWP good practice guidance.	M	Overpayment recovery is not efficient and effective	Target performance to be determined, based on previous years collection performance.	Recovery Team Leader	31st October 2021			4	Y	No response received
E2003		Electoral Services (Reasonable)	Governance & Regulatory Services	Recommendation 1 – A review of all responsibilities for electoral services should be conducted across the Council and assurances should be obtained that arrangements are in place to cover these responsibilities (named substitutes and formal procedures). In addition, local procedural notes should be formalised and made available to all officers.	M	Lack of guidance for City Council specific tasks.	Electoral Services Officer will formalise their procedure notes and will consult Director on review of responsibilities.	Electoral Services Officer / Corporate Director Governance & Regulatory Services	30-Nov-21		30.12.22	4	y	Following an agreed process put in place for LGR, the need to further update procedure notes has been superseded by LGR. Closed (LGR)
E2003		Electoral Services (Reasonable)	Governance & Regulatory Services	Recommendation 2 – The Electoral services team should be involved in completing and reviewing the relevant operational risk register.	M	Failure to identify and mitigate all relevant risks.	Will prepare document to be amended/updated when necessary.	Electoral Services Officer	30-Nov-21			4	y	Risk register updated including Electoral Risks. Closed as actioned.
E2003		Electoral Services (Reasonable)	Governance & Regulatory Services	Recommendation 3 – Risk registers for individual elections should be presented to Senior Management to provide assurances that appropriate actions are in place to manage risk.	M	Failure to identify and mitigate all relevant risks.	Will prepare a risk register and make available for SMT.	Electoral Services Officer	30-Nov-21			4	y	No election since previous audit. Unlikely to be until after vesting day. Closed (LGR)
E2003		Electoral Services (Reasonable)	Governance & Regulatory Services	Recommendation 4 – Individual election plans should include an evaluation section and further documentation should be complete such as Activity Plans and Engagement Strategies, in line with recognised best practice.	M	Failure to adhere to all relevant statutory requirements.	Add this to the planner already used in Electoral Services, however time constraints in the weeks leading up to an election may limit the content.	Electoral Services Officer	30-Nov-21			4	y	No election since previous audit. Unlikely to be until after vesting day. Closed (LGR)

E2003		Electoral Services (Reasonable)	Governance & Regulatory Services	Recommendation 6 – The Electoral Services privacy statement should be updated to include reference to the National Fraud Initiative.	M	Breach of data protection legislation through failing to adequately notify individuals on how data will be processed.	Consult with Information Governance Manager and put in place.	Electoral Services Officer	30-Nov-21			4	y	Privacy statement updated. Closed as actioned.
G2003		Debtors (Substantial)	Finance & Resources	Recommendation 1 – To implement an Annual Review & Sign-off by Team Leader on Debtors process to provide assurances no significant changes have taken place within the service in the past year	M	Inaccurate/inefficient/inappropriate debt recovery due to failure to adhere to agreed process	Set up a reminder to review and sign off current procedure manual annually (as documented per 5.2.1).	Financial Services Manager	30-Jun-21		02 January 1900	1	y	Due to current resourcing issues, the current processes and procedures have been required to provide cover and have proved to be detailed and accurate. LGR has superseded the requirement to sign off the current procedures annually (but may be subject to review if sovereign Debtors system is to continue). However, the requirement for updated unitary procedures and annual sign off has been highlighted in the relevant workstream. Closed as actioned.
C2002		Major Funding Streams - Ec Dev (Reasonable)	Economic Development	Recommendation 5 – Review and update the project management handbook.	M	Projects do not follow best practice or achieve positive outcomes.	Review and update the project management handbook.	Project and Performance Manager in consultation with project managers.	31-Dec-21		30 June 2022	2	y	Corporate Review of Project Management Handbook delayed due to LGR and other pressures. Focus has been on APM training for project managers / PMO staff and the creation of new project proformas. In light of LGR, a new Project Management approach will need to incorporate learning from the four merging Councils in April 2023. Closed (LGR)
C2002		Major Funding Streams - Ec Dev (Reasonable)	Economic Development	Recommendation 6 – Review the use of SharePoint Repository.	M	Project decisions delayed through availability of project documentation.	Review use of SharePoint repository. / Assign responsibility for management of repository. Regularly update major projects group on missing content.	Project and Performance Manager in consultation with service managers	31-Jul-21		30 June 2022	2	y	SharePoint site for Econ Dev PMO established June 2022. All Towns Fund programmes included as well as UKSPF and REPF as other funding streams become live. Closed as actioned.
D2001		Community Centres (Reasonable)	Community Services	Recommendation 2 - To develop a training program to provide updated Trustee training for elected members and appointees who have roles on the various Charitable Trust Boards	M	Risk of inappropriate and inconsistent Governance arrangements across the Community Centres	Contact APSE to arrange Trustee training for elected members and appointees who have roles on Charitable Trust Boards.	Healthy City Team Manager	30/12/21		30 September 2022	3	Y	Initial contact made with Organisational Development, but more time required to enable training to be devised and delivered.
D2001		Community Centres (Reasonable)	Community Services	Recommendation 4 – Reinstate Annual Agreements with Community Centres	H	Unclear funding arrangements, and reputational risk to The Authority	Reinstate annual agreements.	Healthy City Team Manager	01/04/22		30 September 2022	3	Y	Agreements in place. Closed
D2001		Community Centres (Reasonable)	Community Services	Recommendation 7 – To ensure that updated lease agreements are put into place with appropriate maintenance and improvement criteria clauses incorporated.	M	Risk of Council Assets not being utilised and managed in an appropriate manner as set out in the SLA and funding arrangements	Work with the property team to ensure that update lease agreements are in place. /Implement monitoring of lease to under lease expiry dates.	Property Services Manager	01/04/22		01 July 2022	3	Y	Tasked to Property Services. Work ongoing.
H2101		Third Party Grant Payments - VFM (Reasonable)	Community Services	Recommendation 3 – Reinstate annual agreements with third sector organisations.	M	Third sector organisations unclear on the best value standards to be achieved.	New grant funding agreements being drafted by Legal to be signed by all third sector organisations	Healthy City Team Manager	30/09/21		30 September 2022	3	Y	Annual agreements now in place. Closed.
H2101		Third Party Grant Payments - VFM (Reasonable)	Community Services	Recommendation 6 – Regular monitoring of third sector organisation performance.	M	Third sector organisation does not meet the required performance standards and management unaware.	Performance of grant agreements to be monitored on a quarterly basis.	Healthy City Team Manager	09/07/21		30 September 2022	3	Y	Monitoring reports now prepared and presented. Closed.
A2103		Corporate Internal Controls (Reasonable)	Community Services	Recommendation 1 – A process should be established to ensure responsible officers check all course content on a regular basis (annually) to verify it is still up to date and relevant.	M	Training out of date and does not cover latest requirements (including legal or legislative changes)	Process to be put in place to check compliance of regulatory modules with appropriate lead officer	Workforce Development Manager	01 February 2022			1	Y	Tested as part of recent review of corporate controls. Confirmed as actioned.
A2103		Corporate Internal Controls (Reasonable)	Community Services	Recommendation 2 – A review of the coding structure and assignment of modules within Skillsgate should be undertaken to maximise efficient and consistent allocation of modules.	M	Officers do not get assigned relevant training.	OD to review current structure for ease of use, accuracy and efficient use.	Workforce Development Manager	01 January 2022			1	Y	Tested as part of recent review of corporate controls. Confirmed as actioned.
A2103		Corporate Internal Controls (Reasonable)	Community Services	Recommendation 3 – Regular analysis of non compliance with mandatory training should be undertaken to identify areas of the Council that are not engaging with the mandatory training programme.	M	Officers exposed to risks due to not undertaking mandatory training.	OD currently provide reports to SMT these will be delivered more frequently (quarterly) with additional request for support highlighting risk.	Workforce Development Manager	01 January 2022			1	Y	Tested as part of recent review of corporate controls. Confirmed as actioned.
A2102		Environmental Strategy (Reasonable)	Community Services	Recommendation 7 - Set a timetable for completion of communication and engagement planning.	M	Loss of Council reputation and partner engagement.	Finalise communication and planning alongside a new action plan (Rec.1).	Policy and Communications Manager	01 January 2022		31 April 2023	2	Y	Communication of activities is ongoing, with evidence of planned events. Delays necessary due to LGR, but combined action plan will be required.
M2002	2.6	Partnership VFM (Reasonable)	Community Services	Recommendation 2 – Once an approved strategy with agreed shared objectives and priorities has been established a framework for measuring progress against objectives should be designed and monitored by the Partnership on a regular basis, using a combination of narrative and quantitative measures	M	Failure to ensure suitable progress being made to achieve priorities.	Options to be discussed as part of preparation of Strategy, including potential Task and Finish Group and further consultation with Internal Audit.	Partnership Manager	31 June 2021			3	Y	Actions identified to achieve partnership objectives now monitored on a regular basis using RAG monitoring process. Task and finish group work to identify KPI with further feedback provided by Internal Audit at last meeting. Development ongoing.
M2002	2.6	Partnership VFM (Reasonable)	Community Services	Recommendation 3 – Once the Partnership's strategy has been agreed the risk register should be reviewed to ensure it includes all risks relevant to the achievement of agreed shared objectives.	M	Emergence of unexpected and unmitigated risks.	Task and finish group to be established to review existing register and then become regular agenda item at a future meeting	Partnership Manager	30-Jun-21			3	y	Risk reviewed at quarterly meeting. Closed.
M2002	2.6	Partnership VFM (Reasonable)	Community Services	Recommendation 4 – The register should be owned, assessed, monitored and updated collectively by the full Partnership Executive on a regular basis.	M	Failure of Partnership to take joint responsibility of achievement of shared objectives.	Register currently reviewed by Partnership on a quarterly basis. Identify a co-chair who can support / lead on risk and assist with regular checks / updates.	Partnership Manager	30-Jun-21			3	y	Ownership of risk register established. Closed

G2004	6.1	Income (Reasonable)	Finance & Resources	Recommendation 2 – Arrangements, authorisation and limits for holding income within individual service areas should be formalised and documented.	M	Inadequate governance leading to non-compliance with Financial Procedure Rule requirements resulting in inconsistent practices and increased exposure to the risk of theft and fraud.	Scheme of Delegations to be updated to include arrangements, authorisation and limits for holding income.	Financial Services Manager	30-Sep-21		31 March 2022	3	y	A change in personnel has led to the identification that all procedures and process notes should be moved over to a designated SharePoint site which would also allow for: easy access, modification, periodic review and sign-off. It would also provide greater resilience due to the staffing risks surrounding LGR. Progressing but best way forward still being reviewed as part of LGR.
G2004	6.1	Income (Reasonable)	Finance & Resources	Recommendation 3 – PCI-DSS non-compliance should be subject to formal risk assessment activity to identify and facilitate implementation of required controls, action planning and sources of assurance (both short and long-term).	H	Failure to comply with Payment Card Industry (PCI) Security Standards leading to loss or compromised data and resulting in fines or sanctions.	A risk assessment be completed for PCI-DSS non-compliance and added to the Corporate Risk Register	Financial Services Manager / Customer Services Manager	31-Dec-21		01 June 2022		y	The risk has been added to the Corporate Risk Register. In summary: Following the introduction of new telephony systems, we are working with suppliers to understand the integration possibilities between the telephony and payment platforms. This will be difficult to introduce in the current climate with LGR vesting day being so close. However, the operational risk assessment flags the importance of PCI compliance for future transformation, specifically when reviewing governance framework
G2102		Fin Services Gov (Reasonable)	Finance & Resources	Recommendation 1 – Financial Services should prioritise progress of plans to utilise available funding and salary savings to support the increasing pressures on the service.	M	Additional workload pressures impact service delivery through limited capacity.	Funding is available through the PMO for increasing resources in finance. Plans will be made as to how best to utilise this funding.	Head of Financial Services	30 June 2022				Y	Further staff changes resulted in Financial Services restructuring and amending roles. Closed as actioned.
G2102		Fin Services Gov (Reasonable)	Finance & Resources	Recommendation 2 – A more formalised risk identification process should be put in place, supported by use of appropriate analysis techniques and involving other Council officers on a regular basis.	M	New risks are not formally identified and mitigated.	The process for risk identification will be examined to ensure all risks are appropriately considered	Head of Financial Services	30 June 2022				Y	A structured approach to risk identification was evidenced. Closed as actioned.
G2102		Fin Services Gov (Reasonable)	Finance & Resources	Recommendation 3 - Mitigating actions need reviewed to ensure they are concise, complete and represent actual risk management processes in place	M	Risk register provides false assurances in relation to controls in place to mitigate risk.	The Risk Register is reviewed quarterly and the next review will ensure mitigating actions are appropriately recorded	Head of Financial Services	30 June 2022				Y	Cyclical review in 2022/23 identified action still outstanding. Closed as replaced.
G2102		Fin Services Gov (Reasonable)	Finance & Resources	Recommendation 4 – Staff should be reminded of good practice in relation to protecting sensitive information.	M	Fines and reputational damage incurred as a result of a data breach	A reminder has been issued to all staff on 14/01/22	Head of Financial Services	14 January 2022				Y	Cyclical review in 2022/23 identified action still outstanding. Closed as replaced.
G2102		Fin Services Gov (Reasonable)	Finance & Resources	Recommendation 5 – Management should prepare an action plan assigning responsibility and timescales for a review of paper and electronic records held by the service.	M	Fines and reputational damage incurred as a result of a data breach	Consideration will be given to the appropriate methods of ensuring all records are reviewed	Head of Financial Services	30 December 2022				Y	Cyclical review in 2022/23 identified action still outstanding. Closed as replaced.
J2104		Covid-19 Grants Counter Fraud (Partial)	Finance & Resources	Recommendation 1 – Use the post-payment assurance process to demonstrate that eligibility criteria has been met; and that error and fraud has been minimised.	H	Payments made to ineligible or fraudulent claimants, or in error.	Eligibility and evidence for a sample of payments aligned to the review of likely incidence of fraud and error to be reviewed, with results documented / Independence and size of sample reviewed to be agreed with Corporate Director for Finance and Resources	Head of Revenues & Benefits Services / Revenues Team Leader / Head of Administration and Performance Management	30th Sept 2022				Y	Formal follow up to be undertaken.
J2104		Covid-19 Grants Counter Fraud (Partial)	Finance & Resources	Recommendation 2 – Review the likely incidence of fraud and error that may have occurred for all schemes and investigate findings as part of the post-payment assurance assessment.	H	Payments made to fraudulent claimants or made in error.	Review of likely incidence of fraud and error for all schemes to be conducted	Revenues Team Leader / Head of Administration and Performance Management	30th Sept 2022				Y	Formal follow up to be undertaken.
B2101		Sands Centre Development	Neighbourhood Services	1 - Review reasons for overdue actions	M	Actions not reviewed on a timely basis	Actions recorded (with agreed deadlines) using the MS Planner will be reviewed at the start of each SCRIPT meeting.	DCEO	10th May 2022 onwards				y	First informal follow-up scheduled.
B2101		Sands Centre Development	Neighbourhood Services	2 – Record acceptance of assigned responsibilities by the Project Board and wider project team members.	M	Reduced accountability and transparency of individual and group performance	A review of the 'assigned responsibilities' will be undertaken and a record of acceptance will be made.	DCEO	24th May 2022				y	First informal follow-up scheduled.
B2101		Sands Centre Development	Neighbourhood Services	3 - Project Board members to formally record regular review and agreement of the project risk register	M	Key risks escalate and Project Board members are unaware	A review of the project risks will be undertaken quarterly (or at more frequent intervals if necessary) and recorded at SCRIPT.	DCEO	24th May 2022				Y	First informal follow-up scheduled.
B2103		Recycling (Perf Info)	Neighbourhood Services	Recommendation 1: Guidance should be documented for all tasks relating to recycling performance information and should include relevant records management metadata (review date, version control and author).	M	If procedures are not clearly documented, officers may be unsure of their roles and responsibilities and incorrect practices may occur that may lead to inaccurate information or reputational damage to the Council.	Most of this has already been completed. There is just the Waste Data Flow procedure left to complete.	Team Manager – Technical Services	30 June 2022				y	Work ongoing on waste data-flow procedure.

B2103		Recycling (Perf Info)	Neighbourhood Services	Recommendation 2: Guidance should be documented in relation to targets and the calculation methodologies used for each of the performance standards reviewed.	M	If procedures are not clearly documented, officers may be unsure of their roles and responsibilities and incorrect practices may occur that may lead to inaccurate information or reputational damage to the Council.	The existing guidance will be reviewed and updated to provide greater clarity on targets and the calculation methodologies used for each of the performance standards.	Policy & Communications Manager	30 September 2022		30 January 2023	y	Guidance not prepared to date due to secondments to team member secondments to LGR roles. Anticipated to be completed in January 2023.
B2103		Recycling (Perf Info)	Neighbourhood Services	Recommendation 3: A note should be included in the quarterly performance report when reported figures include projections rather than actuals due to unavoidable time lags.	M	Inaccurate assurances over current performance, as management unaware of extent of estimation in place.	Figures that are estimates or projections, or include a component of either, will be marked with a footnote in the Quarterly Performance Reports.	Policy & Communications Manager	06 May 2022			y	Formal checks for predictions now performed quarterly. Closed as actioned.
D2101		Development Management (Complaints)	Economic Development	Recommendation 1 - The SharePoint complaints tracker for development management complaints should be set up along with documented guidance for both staff and public to use.	H	If processes and procedures are not clearly set up and documented, officers may be unsure of their roles and responsibilities and incorrect practices may occur that may lead to inaccurate information or financial or reputational damage to the Council.	Set up the Share Point system and train relevant staff on the procedures along with guidance	Head of Development Management	31 June 2022			y	A SharePoint site with Development Control Complaints tracker has been designed and created. Implementation and training of staff still to take place. Progress with this during Q3 2022/23.
D2101		Development Management (Complaints)	Economic Development	Recommendation 2 - Development Management should publish their complaints document retention information in the Council's Document Retention Schedule and in their privacy notice which should be published on the Council's website as soon as possible.	M	Failure to adhere to all relevant statutory requirements and breach of data protection legislation through failure to adequately notify individuals on how data will be processed.	Draft policy requires revisions and uploading to website in liaison with the Council's DPO	Head of Development Management	31 August 2022			y	To follow implementation of the SharePoint site.
D2102		FHSF	Economic Development	Recommendation 1 – Periodic review and acceptance of terms of reference.	M	Reduced level of accountability of key governance group members.	FHSF Programme Manager to review and update the Terms of Reference for project / programme governance groups at appropriate stages in the programme to ensure roles and responsibilities accurately reflect the activity and decision-making required (i.e., transition from project development to implementation)	Head of Regeneration	Ongoing			y	Review taken place in line with current programme status. Closed as actioned.
D2102		FHSF	Economic Development	Recommendation 2 – Put a documented arrangement in place with physical and virtual PMO's.	M	Potential for reduced level of service.	The PMO team to provide support to the FHSF Programme Manager and project governance groups in terms recording minutes, decisions and actions.	Head of Regeneration / Head of Administration and Performance Management	01 July 2022			y	PMO support to FHSF, use of PMO SharePoint repository, meetings support and preparation of M& E returns to DLUHC. Closed as actioned.
D2102		FHSF	Economic Development	Recommendation 3 – Put a documented arrangement in place to demonstrate risk register review, agreement and attendance.	M	Risks escalate with management unaware.	The individual SROs and project governance groups will report / update risks to the FHSF Programme Manager, who will provide them to the PMO. The PMO will then collate these into a highlight report / risk register that will be considered by the FHSF Programme Steering Group. This will be a stranding item on the Programme Steering Group agenda.	Head of Regeneration / Head of Administration and Performance Management	Ongoing – but with review of systems and processes by July 2022			y	All FHSF project updates collated by the PMO, incorporated within the Highlight Reports. Closed as actioned.
D2102		FHSF	Economic Development	Recommendation 4 – Programme Steering Group to regularly record review and decisions taken on project milestone and financial reporting.	M	Milestones are not met and costs escalate with Programme Steering Group unaware.	Establish a SharePoint site repository for the EcDev regeneration programmes where key FHSF project / programme information is to be held. Set up a process and timetable for reviewing and where necessary updating key information so that the repository remains up-to-date.	Head of Regeneration / Head of Administration and Performance Management	01 August 2022			y	Programme Steering Group - Economic Major Projects Board has been in operation for several years. They receive highlight reports and discuss progress on programmes / projects including risk / issues. PMO SharePoint site established June 2022. Incorporates all Towns Fund programme information and returns. Closed as actioned.
G2105		Creditors	Finance & Resources	Recommendation 1 – Review process in place to verify that segregation of duties is maintained.	M	Orders placed which are outside the scope of service requirements and/ or fraudulent.	A reminder will be issued to all staff to advise that all orders must be appropriately authorised either manually or electronically	Head of Financial Services	31 July 2022			y	Email sent by Steven Tickner to VAR Management Briefing Attendance on 18/07/2022 'Ordering and Paying for Goods and Services and Petty Cash'. Closed as actioned.
G2105		Creditors	Finance & Resources	Recommendation 2 – Remind officers of their responsibilities and flag any non-compliance with management.	M	Cash spent which is not subject to scrutiny and/ or outside the scope of service requirements and/ or fraudulent.	A reminder will be issued for the appropriate use of petty cash	Head of Financial Services	31 July 2022			y	Email sent by Steven Tickner to VAR Management Briefing Attendance on 18/07/2022 'Ordering and Paying for Goods and Services and Petty Cash'. Closed as actioned.
G2105		Creditors	Finance & Resources	Recommendation 3 – Introduce document management arrangements to demonstrate regular review and update.	M	Staff directed to carry out processes that are no longer fit for purpose and do not reflect current practice.	Version control will be added to the purchase order procedure manual and the manual will be reviewed	Head of Financial Services	31 July 2022			y	LGR has superseded the requirement to introduce document control. However, the requirement for updated unitary procedures and annual sign off has been highlighted in the relevant workstream. Closed due to LGR.
G2105		Creditors	Finance & Resources	Recommendation 4 – Periodic management oversight of financial system access.	M	Segregation of duties not maintained and/ or staff access which is outside the scope of duties.	Starters and leavers are notified via HR and removed from the system. A review will be undertaken every 6-months to check system users	Finance Officer (Systems Controls and Development)	30 September 2022			y	User access is dictated by the starter / leaver notifications. A periodic review has been diarised. Closed as actioned.

G2105		Creditors	Finance & Resources	Recommendation 5 – Review the effectiveness of current processes in place to detect duplicate invoices	M	Controls in place are not robust enough to detect duplicate payments for the same goods/ services.	A review of the current process will be undertaken to see if any improvements can be made	Finance Officer (Systems Controls and Development)	30 September 2022				y	The current process in place is robust and a daily 'Possible Duplicate Creditor Invoices' report is automatically generated and reviewed. The results of the recent NFI submission should validate that the current process is effective. Closed as actioned.
G2105		Creditors	Finance & Resources	Recommendation 6 – Oversight of bank detail changes to verify the robustness of checks carried out.	H	Controls in place are not robust enough to detect fraudulent payments.	A review of the process for bank detail changes will be undertaken	Finance Officer (Systems Control and Development)	30 September 2022				y	Process to be reviewed December 2022.
G2104		MAS	Finance & Resources	Recommendation 1 – Further align resource transfers to the financial procedure rules	M	Inappropriate virements are made without suitable consideration and authorisation.	Further details will be provided on budget adjustments to ensure they align to a relevant Financial Procedure Rule	Head of Financial Services	30 September 2022				y	Financial Procedure Rules are being reviewed for new Cumberland authority and as such will include changes to virement and budgetary adjustment rules. Closed due to LGR
G2104		MAS	Finance & Resources	Recommendation 2 – Review document management arrangements for the financial guide	M	Staff error due to lack of direction on how to carry out financial processes.	Any policies and procedures that are used in finance will be reviewed but consideration of resource requirements and potential moves to new processes under LGR will be taken	Head of Financial Services	31 March 2023				y	Policies and procedures are being reviewed as part of the LGR work. There will be new policies and procedures for the new Cumberland authority systems and processes. Closed due to LGR
G2104		MAS	Finance & Resources	Recommendation 3 – Reinstatement of the monthly bank reconciliation supervisory review and authorisation	M	Bank reconciliation errors may not be identified in a timely manner.	The monthly bank reconciliation review will be reinstated	Head of Financial Services	30 September 2022				y	Review process to be reinstated. In progress.
G2104		MAS	Finance & Resources	Recommendation 4 – Review the journal authorisation process	M	Journal errors may not be identified in a timely manner.	The current journal authorisation process will be reviewed to determine whether email authorisation provides greater control than attaching electronic signatures	Head of Financial Services	30 September 2022				y	Journals are authorised via email authorisation. Closed as actioned.
J2104		Procurement (Counter-Fraud)	Finance & Resources	Recommendation 1 – The Council should ensure Contract Procedure Rules are updated on a regular basis.	Medium	CPRs do not reflect processes in place.	Contract Procedure Rules will not be updated for the City Council due to LGR. New CPR's for Cumberland Council will be developed in line with a new constitution. Issues identified in audit will be passed to officers responsible for preparing new rules.	Head of Financial Services	31 March 2023				y	CPR's for Cumberland are in the process of being established as part of the wider constitution. Closed due to LGR
J2104		Procurement (Counter-Fraud)	Finance & Resources	Recommendation 2 – The Council should regularly review all relevant policies and procedures against current developments within the procurement fraud risk environment.	Medium	No policy to manage contemporary issues within risk environment.	A review process will be established to ensure any risks that are highlighted for procurement fraud can be measured	Head of Financial Services	30 September 2022				y	New policies and procedures are currently being developed for Cumberland so updates are unlikely to the Carlisle procedures. Closed due to LGR
J2104		Procurement (Counter-Fraud)	Finance & Resources	Recommendation 3 – Training and/or information should be provided to budget holders to help maintain awareness of current procurement fraud issues	Medium	Responsible officers unaware of current developments and issues within risk environment	A process will be investigated to determine how best to disseminate information of current procurement fraud issues to service managers	Head of Financial Services	30 September 2022				y	Procurement Fraud will be included in the annual procurement training. Progress to be checked when training next provided.
J2104		Procurement (Counter-Fraud)	Finance & Resources	Recommendation 4 – A process should be put in place to ensure the procurement fraud risk environment is closely monitored and consideration should be given to including management of this risk within the Council's operational risk registers	Medium	Limited awareness and failure to manage new and emerging risks	Inclusion of procurement fraud in the operational risk register for finance will be considered	Head of Financial Services	30 September 2022				y	Will be included in the finance operational risk register under the Procurement Risk at the next update
J2104		Procurement (Counter-Fraud)	Finance & Resources	Recommendation 5 – Recruitment processes should be adhered to, including the collection of appropriate references.	Medium	Council employs individual previously engaged in unethical or fraudulent behaviour.	To revisit process with team and instigate monitoring with immediate effect. Additional resourcing to be identified to support role.	Head of HR and Payroll	25 May 2022				Y	First informal follow-up scheduled.
J2104		Procurement (Counter-Fraud)	Finance & Resources	Recommendation 6 – The Council should consider whether posts attracting a degree of fiscal responsibility should be subject to disclosure checks.	Medium	Council employs individual previously engaged in unethical or fraudulent behaviour.	All new employees offered roles from 1st June will be subject to basic disclosure checks as minimum.	Head of HR and Payroll	01 June 2022				Y	First informal follow-up scheduled.
J2104		Procurement (Counter-Fraud)	Finance & Resources	Recommendation 7 – Adherence to contract procedure rules should be monitored and challenged on a regular basis.	High	Value for money not attained / challenge from competitors / failure to meet legal & regulatory obligations	A process will be put in place whereby aggregated spend with suppliers is monitored on a regular basis and compared to the contracts register. Where no contract exists, the manager will be informed and asked to consider whether a formal procurement process is required	Head of Financial Services	30 September 2022				y	Procurement and Insurance Officer has started carrying out monthly spend analysis. Closed as actioned.
J2104		Procurement (Counter-Fraud)	Finance & Resources	Recommendation 8 – A Regular reminder should be issued to all staff with fiscal responsibility to declare potential conflicts of interest to their line manager	Medium	Conflicts of interest	A reminder will be issued to all staff with budget responsibility to report any conflicts of interest to their line manager	Procurement and Insurance Officer	30 June 2022				Y	Reminder issued. Closed as actioned.

Recommendation evidenced as actioned (Closed)
Recommendations evidenced as part actioned and replaced by new recommendation (Closed)
Recommendation no longer relevant due to change in circumstances (Closed)
Rec will not be implemented by Carlisle City Council. #Move to schedule of recommendations to be considered during transition.
Formal Audit follow up scheduled
Management Statement scheduled to request evidence of implementation
Recommendation not actioned - revised timescales for implementation agreed (or rec replaced)
Follow up scheduled for recommendation previously identified as unactioned
Recommendation reviewed and not confirmed as actioned (no response/revised timescale have passed)

