

Report to Audit Committee

Agenda
Item:

A.3

Meeting Date: 24 September 2020
Portfolio: Finance, Governance and Resources
Key Decision: Not applicable
Within Policy and Budget Framework YES
Public / Private Public

Title: INTERNAL AUDIT PROGRESS 2020/21 (APRIL TO SEPTEMBER)

Report of: CORPORATE DIRECTOR FINANCE & RESOURCES
Report Number: RD30/20

Purpose / Summary:

This report provides an overview of the work carried out by Internal Audit between April and September of 2020/21. 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 2020/21;
- ii) receive the final audit reports as outlined in paragraph 2.2;
- iii) note the progress made on audit recommendations to date outlined in Appendix B.

Tracking

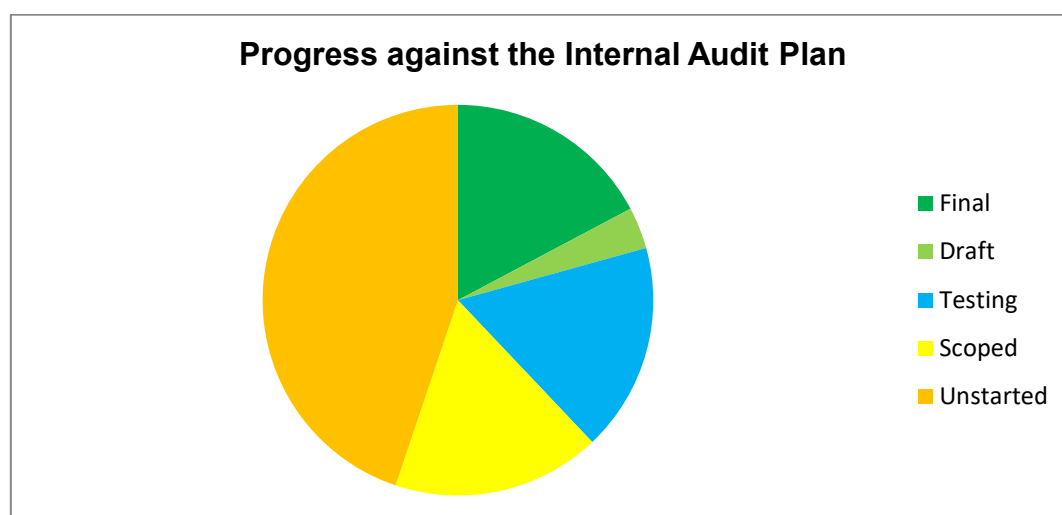
Audit Committee:	24 September 2020
Scrutiny Panel:	Not applicable
Council:	Not applicable

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.
- 1.3 This report summarises the work carried out by Internal Audit in the period April 2020 to September 2020.

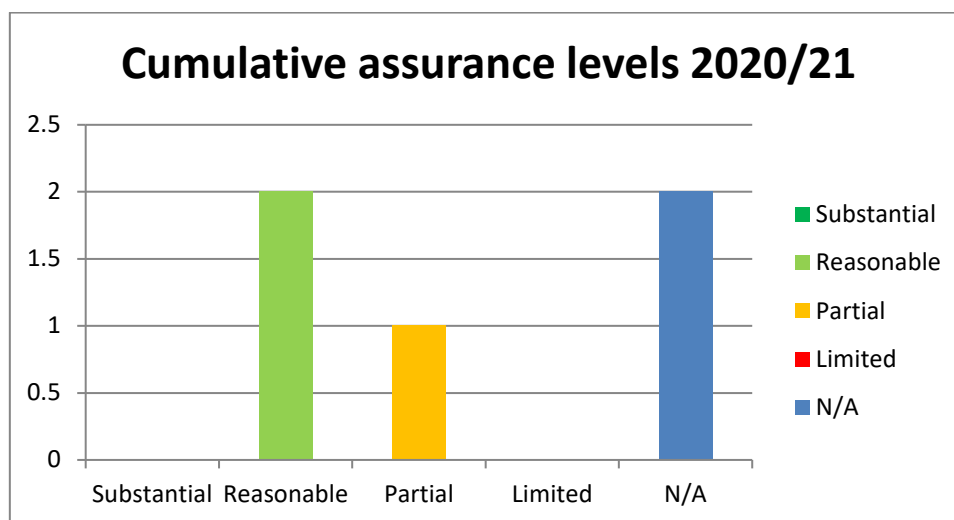
2. PROGRESS AGAINST AUDIT PLAN

- 2.1 Progress against the 2020/21 audit plan is detailed at **Appendix 1**. Approximately 17% of planned reviews have been finalised to draft stage; a further 17% of reviews are anticipated to be complete in draft stage by the end of September.



- 2.2 4 planned pieces of work were completed in the period.

Review Area	Assurance Level
Absence Management (2019/20)	Partial
Environmental Strategy (Baseline Data)	Partial
Insurance	Reasonable
Fees & Charges (Value for Money)	Reasonable



2.3 Audit resource was also utilised on the following during the period:

- Completion of annual self-assessment and review of audit manual and working papers to update working practices;
- Review evidence related to an attempt to de-fraud the Council through falsified Business Rate applications;
- Provide advice in relation to authorisation of travel claims and related party transactions in light of an increase in remote working.

3 PERFORMANCE INDICATORS

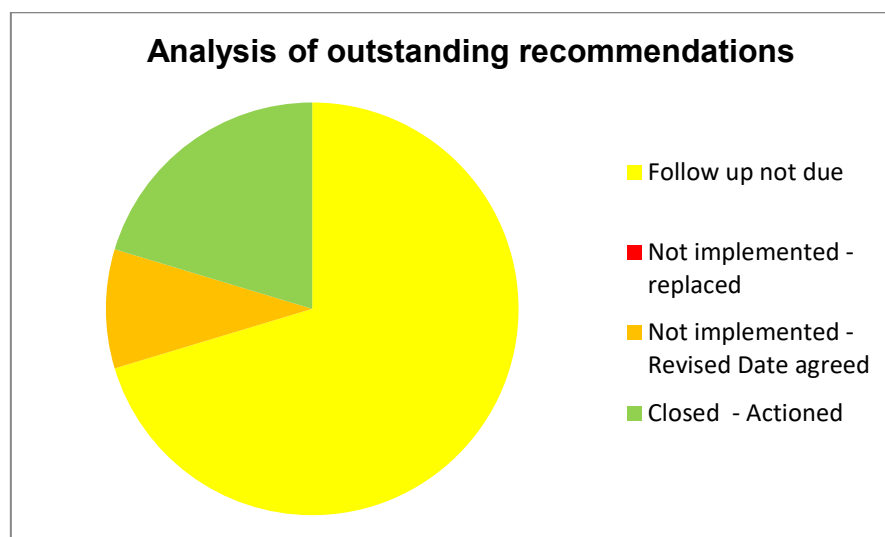
3.1 To provide an effective internal audit service, there needs to be a measure of the performance it achieves. The table below shows progress against indicators agreed for 2020/21.

Indicator	Target (YTD)	Performance	Comments
Planned Audits Completed	45%	17%	Annual target 90%
Timely Draft Reports (within 3 months of fieldwork starting)	80%	75%	
Timely Final Reports (within 8 days of client response)	90%	66%	
Recommendations Agreed	95%	100%	
Assignments completed (within 10% of allocated resource)	60%	80%	
Positive feedback	90%	-	No responses to date
Chargeable time	80%	73%	
Recommendations implemented	80%	91%	

- 3.2 While only 17% of reviews have been completed at the time of reporting, it is anticipated a further 5 reviews will be complete in draft by the end of September, indicating 34% of the plan will be complete at the halfway point of the year against a target of 45%.
- 3.3 Like all services provided by the Council, Internal Audit were significantly disrupted by the Covid-19 global pandemic at the start of the financial year, which also required resource to complete assignments from the 2019/20 audit plan.
- 3.4 Progress against the plan will continue to be closely monitored as the team aims to recover progress.

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 The following should be noted:
- 24 recommendations were found to have been fully implemented (22 in line with original agreed timescales) and are now closed.
 - 11 recommendations have not been implemented (2 of which were followed-up for the first time) and a revised timescale for completion has been proposed.



- 4.3 The primary reason for delays regarding implementation of recommendations relates to the Covid-19 global pandemic, which has caused disruption to all Council services.

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 2020/21;
- ii) receive the final audit reports as outlined in paragraph 2.2;
- 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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**Appendices
attached to report:**

**Appendix A – Progress against Audit Plan and Timeline of
audits**

**Appendix B – Progress against previous Audit
Recommendations**

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 2020/21

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Financial Services / Revenues & Benefits	MFS	Internal Control Questionnaires - Non Audited Systems	2	2	Final	Jul 20	N/A	
Council-wide	Governance	Good Governance Principals / Local Code of Conduct	10	11	Final	Jul 20	N/A	
Council-wide	Corporate	Environmental Strategy	15	12	Final	Sep 20	Partial	
Financial Services	Directorate	Insurance	20	22	Final	Sep 20	Reasonable	
Council-Wide	Value for money	Fees & Charges	10	8	Final	Sep 20	Reasonable	
Regulatory Services	Directorate	Local Air Quality Management	20	19	Draft			
Council-wide	Counter	Annual fraud review	5	1	Testing			
Health & Well-being	Directorate	City Centre (inc special events/inspections)	20	12	Testing			
HR & Payroll	Directorate	Safe recruitment (including health checks etc).	10	4	Testing			
Financial Services	MFS	Income	15	11	Testing			
Council-wide	Follow-up	Environmental Strategy	5	1	Testing			
Development Management	Directorate	Development Control	20	3	Scoped			
Revenues & Benefits	MFS	Housing Benefits	20	3	Scoped			
Revenues & Benefits	Directorate	Rev & Ben Revenue Recovery	5	0	Scoped			
Electoral Services	Directorate	Electoral Registration	20	2	Scoped			
Financial Services	MFS	Financial Services Governance Arrangements	3	0	Scoped			
Council-wide	Corporate	Risk Management	15	0				
Health & Well-being	Directorate	Community Centres	20	0				

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Waste Services	Directorate	Waste Services Culture Review	15	0				
Homelessness Services	Directorate	Homeless Accommodation (Part 2)	5	0				
Property Services	Directorate	Property Income	20	0				
Financial Services	MFS	Debtors	15	0				
Financial Services	MFS	Payroll	15	0				
ICT Services	Follow-Up	ICT Various	10	0				
Council-wide	Follow-up	Driver Checks	5	0				
Revenues & Benefits	Counter-Fraud	Business Grants (Covid 19)	10	0				
Regeneration	Consultancy	Small business Grants	10	0				
Carlisle Partnership	Value for money	Carlisle Partnership	10	0				
ICT Services	ICT	Specialist Review	14	0				
		Follow-up contingency	10	7				
		Counter Fraud Contingency	20	8				
		Advice & Guidance Contingency	10	5				
		General Contingency	17	19				
		Audit Committee	16	10				
		Planning & Management	58	32				
		OVERALL TOTAL	495	356				

* Days taken as at 10th September (excludes leave and training days)

Code	Audit	Recommendation	Priority	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	Follow Up No	Status
B1703	Flexitime & Toil (Reasonable)	The use of the Flexi bank procedures should be reviewed to ensure they are applied consistently.	M	Use of flexi bank procedures will be reviewed alongside the flexi policy and additional guidance issued to Managers and staff, if appropriate.	HR Manager	31/03/2019	31/12/2020	2	A wholesale review of flexi system will be undertaken during 2020 linked to the iTrent development plan.
B1703		The policy should be more specific with regards to guidance for travel for courses / training.	M	Existing guidance for travel time, expenses and mileage will be updated for Managers and staff to supplement the current Flexitime scheme.	HR Manager	31/03/2019	31/12/2020	2	A wholesale review of flexi system will be undertaken during 2020 linked to the iTrent development plan. 3rd follow-up scheduled Q4 2020/21
H1707	IT General Controls (N/A)	Given the criticality of data accessible through Active Directory, logs of information security events (i.e., login activity, unauthorised access attempts, access provisioning activity) created by these systems should be proactively, formally reviewed for the purpose of detecting inappropriate or anomalous activity. These reviews should ideally be performed by one or more knowledgeable individuals who are independent of the day-to-day use or administration of these systems.	N/S	<p>Funding for an ICT Security Specialist and an Active Directory auditing tools, SteathBits was included in the 2018/19 ICT Services' budget.</p> <p>The ICT Security Specialist post has been job evaluated based on a new job description. I intend to advertise the post in January 2019. The current issues with recruiting ICT talent for an existing post, has required me to investigation options for making the post more attractive to potential applications, such as adding a market factor supplement and relocation packaged; funding for these needs to be identified. I am also looking at the possibility of converting the post into an apprenticeship.</p> <p>The procurement process for the Stealthbits software will start in December, it anticipated that the software will start monitoring our Active Directory infrastructure in April 2019.</p>	ICT Services Manager	31/12/2017	01/04/2020	3	<p>A contract has been sign with a supplier to provide a managed Security Information and Event Management (SIEM) service; it is anticipated that this service will be 'live' by August 2019.</p> <p>In addition, software has been procured to automate the monitoring of Active Directory; this service will be 'live by August 2019.</p> <p>To mitigate, the delay in implementing the automated monitoring of Active Directory, manual processes have been put in place to provide ICT management with information on key Active Directory activity.</p> <p>3rd follow-up review scheduled Q1 20/21</p>
H1707		Documented policies and procedures addressing change management processes and related control requirements (such as change testing, approvals, and documentation requirements) within Civica Authority Financials, Trent, and Academy should be established, formally approved by the appropriate members of the organisation, and communicated to relevant personnel responsible for implementing them and/or abiding by them	N/S	Following an review of change management methodologies and consultation with my senior managers, I have decide to adopt the Information Technology Infrastructure Library (ITIL) Service Management best practice processes throughout ICT Services. The development of an ITIL implementation plan will be completed by the end of December and implementation will begin in January. Change management and incident management will be the first ITIL processes implemented.	ICT Services Manager	Not stated	01/04/2020	3	<p>All ICT Services staff are undertaking formal training with the aim of gaining ITIL accreditation.</p> <p>A small team has been created to oversee the introduction of ITIL processes throughout ICT Services. This team are currently working on the introduction of Change Management for the management of the council's firewalls; once this is completed, the same process will be expanded to include all services provided by ICT Services. It is anticipated that this will be completed by December 2019.</p> <p>3rd follow-up review scheduled Q1 20/21</p>

Code	Audit	Recommendation	Priority	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	Follow Up No	Status
H1802	Corporate Charge Card (Reasonable)	Card holders should sign a declaration to confirm their adherence to the credit card procedures (including ensuring only they use the card and that the suitable supporting documentation is obtained and completed). Card usage should be independently spot checked to ensure procedures are being adhered to.	H	A declaration form will be prepared and issued to all card holders to sign. This will be updated annually.	Financial Services Manager	30/06/2018	30/05/2020	3	Further developments being undertaken by the Council to introduce virtual Credit Cards. Project delayed due to long-term sickness, followed by impact on Accountancy team due to global pandemic. Internal Audit are continuing to work with finance to ensure new project is adequately controlled. Review progress quarterly.
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	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	31/08/2018	31/08/2020	2	Progress limited due to vacancy in ICT Services. Extension agreed.
F1804	Council Tax (Reasonable)	Appraisals should be undertaken with all officers and the appraisal documents should be completed timely and processed in line with the Council's processes.	M	Team Leader appraisal notes to be formally agreed.	Revenues & Benefits Operations Manager	31 st January 2019	31/01/2021	2	Previous documents drafted but not finalised. Delayed due to other priorities in 2020, revised dates to be scheduled for 2020/21 Appraisal
F1804				Team Appraisal to be completed in the Revenues Section.		31 st March 2019	31/03/2021	2	As above, to be scheduled for Q4 2020/21.
F1804		The GDPR legislation needs to be complied with and data records deleted appropriately.	H	Records to be reviewed, data deletion remains subject to appropriate software functionality	Revenues & Benefits Operations Manager	30 th September 2019	31/03/2021	2	Database review commenced, archiving software used to delete dormant bank details for DD accounts. Further record deletion on an ongoing basis to be evaluated and progress monitored
E1802	Homelessness Services (Substantial)	The service should review personal information held and delete/destroy any information that is no longer relevant/useful.	M	Archived database to be reviewed, with irrelevant data to be deleted.	Homelessness Services Manager.	31/03/2019	31/03/2020	2	The old database access has been checked and any historic applications have now been deleted (in line with GDPR). Closed
E1802		The Council should obtain clarity on their responsibility for data processed by the Choice-Based Lettings project	M	Meeting of CBL Executive arranged to approve data breach policy.	Homelessness Services Manager.	31/01/2019	30/09/2020	2	Draft document circulated for full group approval.

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B1804	Casual, Interim & Agency (Reasonable)	The review form should be completed for all agency workers who exceed the 12-week agency rule.	M	Form developed, and process will be updated to ensure compliance. Current Agency agreement with Adecco finished 31st January 2019.	HR Manager	31/03/2019	01/06/2020	2	<p>The whole process for recruiting and employing casuals and agency staff is being reviewed. This is a significant process and has started with a review of all current casual employees. The casual contract needs reviewed together with an update and consolidation of all relevant policies. Review delayed due to impact of Covid-19.</p> <p>Finance team are assisting in making timesheets electronic where possible and a small working group is to be established to review Casual process and paperwork.</p>
B1804		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	A new process will be implemented to ensure that the recommendations are met.	HR Manager	30/04/2019	01/11/2020	2	
B1804		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	Existing council policies will be reviewed and amended, as necessary, to include all classes or workers and employees.	HR Manager	30/04/2019	01/11/2020	2	
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	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	14/06/2019	TBC	2	No response received - no confirmation training completed for Green Spaces officers. Revised timescales to be agreed.
A1801		Recommendation 7 – The current privacy statements should be reviewed to ensure they reflect all personal information collected, processed and shared by the Council	M	The IGM will contact relevant managers for their privacy notices, or lack of, to be reviewed in accordance with the audit findings. Managers will also be requested to review the privacy notices against the newly drafted Record of Processing Activity.	Information Governance Manager/ All Managers	28/06/2019	31/03/2020	2	All outstanding privacy statements now in place and published on the Council's website.
A1801		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	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	02/08/2019	Review quarterly	N/A	This is a significant exercise, which requires input from ICT Services, who are currently holding a number of vacancies (including Head of Service). It is anticipated that the project will take some time to fully embed. Progress will be reported regularly until completed once a Head of Service is in place.

Code	Audit	Recommendation	Priority	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	Follow Up No	Status
A1801		Recommendation 14 – The Council's Home-working guidance and self-assessment should be updated to reflect GDPR requirements	M	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	21/06/2019	30/11/2020	2	Covid Pandemic of 2020 has resulted in identifying the need for a wholesale review of the Council's homeworking and agile working policies to be undertaken. Draft revised policies to be drafted and approved - Information Governance Manager has provided model policies to ensure GDPR requirements are addressed.
B1801	Allowances, Travel & Subsistence (Employees) Reasonable	Recommendation 4 – The Council's Scheme of delegation should be amended to include the approval of 'Travel & Subsistence Expenditure'.	M	SST will refer to the Council's Scheme of Delegation for authorised approvers.	Service Support Supervisor / Financial Services Manager	31/07/2019	30/06/2020	1	Not implemented due to absence of Financial Services Manager. 2nd follow-up scheduled Q2 2020/21
B1801				A general email reminder will be sent to all staff.					
B1801		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	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.	Payroll & i-Trent Supervisor / HR Manager	30/04/2021			First informal follow-up scheduled
B1803	Safeguarding (Reasonable)	Recommendation 3 – The Council should ensure all staff required to complete corporate training in relation to adult and child protection complete the relevant modules within Skillgate.	M	A reminder will be issued to all relevant officers asking them to complete the relevant Skillgate training modules.	Corporate Director of Finance and Resources	01/07/2019	01/07/2020	1	Review of e-learning system indicated various individuals have not yet completed training - revised date agreed.
B1803		Recommendation 4 - The process for ensuring new starters DBS checks are in place should be documented and a consistent approach should be applied if they are not received timely.	M	Basic DBS checks are now completed by the employee online. Line Managers will be required to report to HR Systems Support Officer every 3 weeks on progress and ensure employees do not have access to confidential information until a satisfactory Basic DBS is in place. Those in positions requiring Enhanced DBS checks will be required to shadow fellow workers until DBS is received.	HR Manager	01/06/2019	01/07/2020	1	Safeguarding processes updated and approved and documented on new Safeguarding intranet page. Closed.
D1803	Garages (Reasonable)	Recommendation 1 - The Draft Fleet Strategy should be completed, approved and shared corporately	H	Fleet Strategy to be agreed.	Fleet and Depot Manager	30/09/2019	31/12/2020	2	Strategy finalised, but approval delayed due to other priorities (as a result of Covid-19).
D1803		Recommendation 8 – Cash banking should be undertaken regularly, and risk assessment should be completed for cash carrying.	M	Cash to be banked on a monthly basis.	Fleet and Depot Manager	30/04/2019	31/03/2020	1	Changes to banking process in progress. Revised date agreed.
D1803				New reception facilities will reduce risks to staff.					
D1803				Chip and Pin payment system to be installed to reduce cash handling risks / costs / values.					
M1801		Recommendation 2 - The Service Level agreement should be signed by all parties.	M	Agreement to be signed, subject to any amendments, as the arrangements are currently being reviewed.	Revenues and Benefits Operations Manager	31 st December 2019	November 2020	1	In progress. Delays due to absence of ICT Services Manager . Revised date agreed.
M1801		Recommendation 3 – The Data Sharing Agreements should be checked to ensure compliance with GDPR and should be signed by all parties to formalise the arrangement.	H	Sharing Agreement to be check for GDPR compliance and then signed by all parties.	ICT Service Manager	31 st July 2019	November 2020	1	In progress. Delays due to absence of ICT Services Manager .

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M1801	R&B Shared Service (VFM) (Reasonable)	Recommendation 5 - Prior to the renewal of the Partnership arrangements consideration should be given to the impact of additional work undertaken by Carlisle City Council staff. Consideration should be given to charging for work undertaken in addition to the SLA agreement.	M	Additional work to be evaluated and options for charging, if required, determined	Revenues & Benefits Operations Manager/ICT Service Manager	30 th September 2019	November 2019	1	In progress. Delays due to absence of ICT Services Manager .
M1801		Recommendation 6 - A fully costed option appraisal analysis should be undertaken prior to Carlisle City Council's decision to remain in the Shared Service to ensure financial implication are fully understood. The financial benefits such as the software upgrades and training discounts should be quantified as should the non-financial advantages and disadvantages.	M	Analysis of Partnership costs to be produced to inform decisions on future service provision	Revenues & Benefits Operations Manager	31 st December 2019	November 2019	1	In progress. Delays due to absence of ICT Services Manager.
B1901	Customer Services Performance Data (Reasonable)	Recommendation 1 - Job descriptions should be reviewed and updated where necessary to reflect the current structure and reporting lines.	M	Appropriate amendments have been made and sent to HR Services to upload to the intranet	Customer Services Manager	9th August 2019		1	Review complete - confirmed to information held on intranet as at the time of the follow-up. Closed.
B1901		Recommendation 2 - Management should ensure an accurate method of monitoring visits is in place.	M	All technical actions are complete, and the funding has been released (post audit).	Customer Services Manager	15th November 2019		1	New system in place and confirmed as working appropriately. Closed.
B1901				Customer Services Manager will oversee the installation of the new system.					
B1901		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	Preliminary demos have taken place with all findings forwarded to IT Services.	Customer Service Manager	Completed	30/09/2020	1	Completion delayed due to ICT Services Manager vacancy. Revised date agreed.
B1901				ICT Services to implement Civic wide telephony plan prior to the implementation of the new Customer Contact Centre system.	ICT Services	31st March 2019			
C1902	Affordable Housing Register	Recommendation 1 - Documented procedure notes / guidance should be updated to cover all aspects of the team's work.	M	The Housing Development Officer will provide updated guidance on Low-Cost Housing procedures, providing clarification for existing and future staff – covering the following areas:-	Investment & Policy Manager	31st December 2019		1	Procedures confirmed as appropriately updated. Closed.
C1902				-Maintaining the register (including adding and removing applicants from the list)					
C1902				-Advertising properties					
C1902				-Selection and approval of applicants					
C1902				-Property offers and completions.					
C1902		Recommendation 2 - Property Valuations should be retained in each individual property file.	M	Ensure staff are aware all property valuations must be retained, not just those relating to new-build schemes. (Will be addressed through the introduction of procedure notes).	Investment & Policy Manager	31st December 2019		1	Procedures confirmed as appropriately updated. Closed.
C1902		Recommendation 3 - An approval form should be completed and signed by an authorised officer to confirm the approval for an individual to purchase a low cost home.	M	A new form will be drawn up, which will be signed by an authorised signatory, in respect of each Low-Cost Housing approval. (Again, Will be addressed through the introduction of procedure notes).	Investment & Policy Manager	31st December 2019		1	Procedures confirmed as appropriately updated. Closed.
C1902		Recommendation 4 - The Low Cost Housing Ownership Shortlist Form should be completed in full to ensure there is a complete and clear audit trail of each property awarded and the reasons why individuals were declined / awarded a property.	M	Ensure the Low-Cost Housing team are made aware that all relevant sections of the shortlisting form for available properties are completed, with no required fields left blank. (Will be covered by procedure notes).	Investment & Policy Manager	31st December 2019		1	Procedures confirmed as appropriately updated. Closed.

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C1902	Register (Reasonable)	Recommendation 5 - The whole process should be reviewed to see where improvements can be made, for example, introduction of a property checklist which includes all the steps in the process.	M	The Housing Development Officer will review the entire process, in conjunction with the Low-Cost Housing team to identify areas where improvements can be made, including setting up a new 'property checklist' form. An initial meeting will be arranged with the Council's Internal Audit team to go over the findings of the review.	Investment & Policy Manager	31st December 2019		1	Procedures confirmed as appropriately updated. Closed.
C1902		Recommendation 6 - The team should ensure that all documents detailing personal information are locked away outside normal office hours. Access to both spreadsheets (including backups) should be restricted to applicable officers only	M	Re-emphasise the importance of GDPR to the team, including the requirement to keep personal data locked away outside office hours. (Will be covered by procedure note).	Investment & Policy Manager	31st December 2019		1	Procedures confirmed as appropriately updated. Closed.
C1902		Recommendation 7 - Current processes and systems should be reviewed in conjunction with ICT to ensure a more efficient, fit-for-purpose solution is in place.	M	Review current systems with Senior ICT Officer and identify areas where processes and/or systems can be improved, with a view to identifying a preferred option.	Investment & Policy Manager	31st December 2019	31/12/2020	1	Preferred option agreed, but still to be devised. Timescales for completion impacted by Covid-19.
C1902		Recommendation 8 - Clarification should be sought as to how long documents relating to the operation of the Low-Cost Home Ownership Scheme should be retained for, this should be clearly documented in the procedures and retention policy.	M	Liaise with Information Governance Officer regarding timescales for retention of personal data.	Investment & Policy Manager	31st December 2019		1	Procedures confirmed as appropriately updated. Closed.
I1901	Mobile Devices (Partial)	Recommendation 1 – The mandatory cyber-security e-learning module should be updated to include latest issues/trends relating to cyber security and enhanced to cover both the physical security of assets and the Council's ICT policies	H	The Skillgate training module will be updated regularly and mandatory for staff to re-take once refreshed.	ICT Services Manager	1st April 2020			Formal follow-up scheduled
I1901				With members we will highlight key areas during their migration to Windows 10 on an individual basis and then provide a briefing prior to full Council on cyber security, physical security and council assets					
I1901		Recommendation 2- All device users (Officers and Members) should confirm they have read key ICT policies on an annual basis.	M	A Skillgate module will be created to use the ICT Policy website and test users on key parts of the policies. This will be mandatory for new starters as part of their induction process and all staff annually. With Members we will work with Democratic Services to ensure councillors confirm they have read these policies during the induction/re-election process	ICT Services Manager	1st April 2020			Formal follow-up scheduled
I1901		Recommendation 3 – An exercise should be undertaken to ensure all individuals assigned mobile devices have completed a custodian form acknowledging responsibility for their allocated device.	M	Work underway to retrospectively sign custodian forms for users issued with equipment before the policies were implemented. Custodian forms obtained for all users receiving equipment after policies implemented	ICT Lead Officer (Support)	1st December 2019			Formal follow-up scheduled
I1901		Recommendation 4 – Action should be taken to ensure all Members have access to suitable cyber-security training	H	With Members we will highlight the key areas during their migration to Windows 10 (commencing October 2019) on an individual basis and then have a briefing prior to full Council on cyber security, physical security and council assets at a suitable meeting	ICT Services Manager	1st April 2020			Formal follow-up scheduled

Code	Audit	Recommendation	Priority	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	Follow Up No	Status
I1901		Recommendation 5 – The Council should obtain an application locker to prevent device users from being able to download software that does not require administration rights.	M	Application lockdown policies for Microsoft in-tune will be tested with the new version of Windows 10 (1809/1909) - to be deployed to the Council's devices in Q1 2020 – for compatibility. If not suitable, Application lockdown within Windows 10 will be enabled through group policies on the network to restrict software being installed where admin privileges are not required e.g. browsers	ICT Lead Officer (Infrastructure)	1st May 2020			Formal follow-up scheduled
I1901		Recommendation 6 – There should be a regular ongoing review of mobile phone usage to ensure devices are still required.	M	Working with current contract supplier (Social Telecoms) to have them review mobile phone usage for misuse and identify unused devices on a monthly basis	ICT Lead Officer (Infrastructure)	1st December 2019			Formal follow-up scheduled
D1902	Bereavement Services (Reasonable)	Recommendation 1 – A review of the procedure notes should be undertaken.	M	Procedure notes will be reviewed and updated where necessary.	Bereavement Services Manager	30 th Nov 2020			First informal follow-up scheduled
D1902		Recommendation 2 – Management should ensure that the identified team priorities are addressed.	M	Once R3 is implemented a new appraisal will be completed and team priorities addressed.	Bereavement Services Manager	30 th June 2020			First informal follow-up scheduled
D1902		Recommendation 3 – A review of the staffing at the Crematorium should be undertaken to ensure the current level can adequately provide the service.	M	A review of the current staffing is currently being undertaken and recruitment process has been commenced.	Bereavement Services Manager	30th April 2020			First informal follow-up scheduled
D1902		Recommendation 4 - The Provision of Crematoria Mutual Aid agreement should be reviewed and updated to ensure that it complies with legislation.	M	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			First informal follow-up scheduled
D1902		Recommendation 5 – The retention schedule and privacy statement should be reviewed to ensure the same retention period is applied.	M	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			First informal follow-up scheduled
D1902		Recommendation 6 – All personal data should be stored securely.	M	All personal data is now stored securely.	Bereavement Services Manager	Implement ed			First informal follow-up scheduled
D1902		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	Memorial forms will be reviewed and updated accordingly.	Bereavement Services Manager	30th April 2020			First informal follow-up scheduled
D1902		Recommendation 8 – The Contract with ClearSkies Software should be updated to include reference to meeting GDPR legislation.	M	Discussions will be held with ClearSkies and Legal Services to update the Contract to ensure it is covering the necessary legislation.	Bereavement Services Manager	30th April 2020			First informal follow-up scheduled
D1902		Recommendation 9 – A record of the Green Spaces job sheets issued should be retained within Bereavement Services, which can then be followed up to ensure jobs are completed.	M	A register will be designed and updated to ensure that all Job Sheets issued are recorded in Bereavement Services.	Bereavement Services Manager	30th April 2020			First informal follow-up scheduled
D1902		Recommendation 10 – The premises handbook should be completed in full.	M	Full review of the premise's handbook will be completed.	Bereavement Services Manager	30th Nov 2020			First informal follow-up scheduled

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D1902		Recommendation 11 – The premises handbook should be used to record any incidents at the crematorium.	M	Incident forms will be completed as necessary.	Bereavement Services Manager	Implemented			First informal follow-up scheduled
D1902		Recommendation 12 – The Surveillance Camera Operating Procedure should be completed, and the signage updated in line with the procedure.	M	The Surveillance Camera Operating Procedure will be completed and implemented.	Bereavement Services Manager	30th April 2020			First informal follow-up scheduled
D1905	Tourist Information Services (Reasonable)	Recommendation 1 - Procedures should be updated to ensure all tasks are documented.	M	All tasks will be documented including the opening and closing procedure, Assembly Room hire, stock control, Lone working guidance specific to this service and processing till discrepancies.	Destination Manager	02/01/2020			First informal follow-up scheduled.
D1905		Recommendation 2 - Risks including the control strategy / mitigating actions should be reviewed and updated on a quarterly basis in line with the Corporate Risk Management Policy.	M	All risks are now identified and are updated in line with Corporate Risk Management Policy and timetable.	Destination Manager	11/11/2019			First informal follow-up scheduled.
D1905		Recommendation 3 - Tourist Information Services should update their retention schedule and disposal log in line with the current corporate template.	M	Data retention to be reviewed and new procedures for each type of data to be implemented.	Destination Manager	03/02/2020			First informal follow-up scheduled.
D1905		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	Formal agreements, including data processing agreements will be set up with all third parties.	Destination Manager	03/02/2020			First informal follow-up scheduled.
D1905		Recommendation 5 - All credit and debit card slips and personal information should be securely retained.	M	Store rooms to upper floor of the Town Hall to be made secure for storage of credit and debit card slips and personal information. Working / live documentation will be retained in a lockable cabinet.	Destination Manager	03/02/2020			First informal follow-up scheduled.
D1905		Recommendation 6 - All stock should be adequately insured.	M	TIC staff to liaise with the Insurance Officer to make sure that all stock held in the TIC is covered by the Council's insurance policy.	Destination Manager	06/01/2020			First informal follow-up scheduled.
D1905		Recommendation 7 - The electronic data currently stored on the Google Drive should be brought in-house and stored on the Council's network.	M	OFS staff to introduce an alternative in house (SharePoint) solution for shared access between Council departments.	Healthy City Team Manager & Destination Manager	31/03/2020			First informal follow-up scheduled.
D1905		Recommendation 8 - Casual officers should be given access to and complete the Skillsgate GDPR and Cyber- Security training.	M	This action plan is being prepared off season. Implementation will be held until spring when casual officers are required.	Destination Manager	01/05/2020			First informal follow-up scheduled.
D1905		Recommendation 9 - Casual officers should receive the annual pay uplift.	M	Casual officers will receive the annual pay uplift.	Destination Manager	31/03/2020			First informal follow-up scheduled.
D1905		Recommendation 10 - To comply with the financial procedure rules all value should be accounted for and the number of petty cash floats should be reduced. Petty cash returns should be regularly completed.	M	The spare float used for events is to be eliminated. The £105.52 will be accounted for.	Destination Manager	31/01/2020			First informal follow-up scheduled.

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D1905		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	All fees and charges are now included in the financial process.	Destination Manager	01/10/2019			First informal follow-up scheduled.
D1905		Recommendation 12 - An agreement / contract should be implemented between the Council and Booking.com and signed by both parties.	M	The Destination Manager will contact Booking.com to establish if this is possible.	Destination Manager	31/01/2020			First informal follow-up scheduled.
D1905		Recommendation 13 - A key list should be documented, and staff should sign for the keys that they have been issued with. Arrangements should be made to have an additional safe key cut. Safe keys should not be retained on the premises overnight.	M	All keys & alarm fobs will be accounted for and signed for by officers in possession of keys for Town Hall.	Destination Manager	31/01/2020			First informal follow-up scheduled.
D1905		Recommendation 14 - The Health and Safety file should be reviewed, and all outstanding services / checks should be completed, and a procedure implemented for raising the alarm with adjoining businesses in the event of a fire.	M	Health and Safety files to be reviewed and all outstanding checks completed including arrangements for fire alarms with adjoining businesses.	Destination Manager & Facilities Manager	31/01/2020			First informal follow-up scheduled.
E1902	Contaminated Land (Substantial)	Recommendation 1 – Individual and team meetings should be carried out more frequently.	M	One to ones to be put in place every 16 weeks.	Principal Health and Housing Officer	Immediately			First informal follow-up scheduled.
E1902		Recommendation 2 – Individual training undertaken without Organisational Development involvement should be logged accordingly.	M	The team have started to update their records and this information has been passed to OD. Will ensure all staff with professional training are completed.	Principal Health and Housing Officer	31/01/2020			First informal follow-up scheduled.
E1902		Recommendation 3 – Procedures should ensure that the GIS system is updated timely.	M	This will be incorporated and updated with IT support.	Principal Health and Housing Officer	31/05/2020			First informal follow-up scheduled.
E1902		Recommendation 4 – The correct fees should be published for environmental searches and guidance provided on when to apply the charges.	M	Information has been updated.	Regulatory Services Manager	Immediately			First informal follow-up scheduled.
A1901		Recommendation 1 – The Project Management SharePoint site should be enhanced to act as a central repository for key information relating to individual projects.	M	Links to all key documents relating to corporate level projects to be sourced, uploaded and maintained within the Project Management SharePoint site by the Project Managers	Project Managers	31/03/2020		1	Process confirmed as in place to capture relevant information for SharePoint site. Closed
A1901				Gaps in availability of key documents to be identified and addressed.					
A1901		Recommendation 2 – Lessons learned reports should be completed and reported for all closed projects.	M	Requests for projects to be closed will not be considered by the Transformation Board until a lessons learned report is received and noted by the Transformation Board.	Project Managers.	31 November 2019	30/09/2020	1	Project closure template designed and available to all Project Managers. Chief Executive Office Manager to ensure completion as part of monitoring role. CLOSED.
A1901				Lessons learned report templates will be readily available within the Project Management SharePoint site.	Consideration at Transformation Board to be facilitated by Chief Executive's Office Manager				

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A1901	Project Management (Reasonable)	Recommendation 3 – The reporting process for digital projects should be reviewed to ensure information taken to the Transformation Board is an accurate representation of projects being undertaken.	M	ICT project status report to be prepared by the ICT Lead Officer responsible for Programme and Project Management.	ICT Lead Officer responsible for Programme & Project	31 November 2019		1	Reporting process reviewed and updated following delegation of responsibility due to vacation of Head of Service Post. Closed.
A1901		Recommendation 4 – Further scrutiny should be applied to projects that have made no progress to determine that they are still active and if they require any additional support.	M	The Transformation Board to review these projects when it considers the Corporate Project status report and determine whether a project is still live based on the narrative contained within.	Chief Executive's Office Manager	31 November 2019	30/09/2020	1	Project Status field. Transformation Board to monitor and close inactive projects.
A1901				Relevant Project Manager to be notified at this point as to the way forward/ next steps.					
A1901		Recommendation 5 – The Transformation Board should be informed of and keep a record of lighter projects	M	The Programme Office (PO) to contact staff asking them to ensure the PO is made aware of those projects across the authority which are live and that have a score of less than 15.	Chief Executive's Office Manager	28/02/2020	30/09/2020	1	Exercise undertaken to identify lighter projects, which are now maintained and monitored on SharePoint. Closed.
A1901				The PO will carry out random spot checks of such projects to ensure good governance arrangements are in place and guidance within the Project Managers Handbook is being followed.					
A1901				A list of these "lighter" projects will be hosted and maintained on the Project Management SharePoint site and updated accordingly by the relevant Project Manager.					
A1901				This list of "lighter" projects will be monitored by the Transformation Board and any additions or removals will be reported to this Board.					
A1901				Review and update the Project Manager's Handbook as required.					
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	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	31/08/2020			Informal follow-up scheduled
A1903		R2. - The development and implementation of an Information Asset register should be included within a joint ICT and Information Governance action plan.	M	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	31/08/2020			Informal follow-up scheduled
A1903		R3. – Corporate risks relating to Information Governance and Information Security should be formally identified, recorded, assessed and managed.	M	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	31/08/2020			Informal follow-up scheduled
A1903		R4. - Existing records relating to ICT risks, both Corporate and Operational should be reviewed/revised to clearly identify and segregate current embedded controls from planned actions.	M	Existing records relating to ICT risks will be reviewed/ revised to clearly identify and segregate current embedded controls from planned actions.	ICT Lead Officer Programme and Project Management	31/07/2020			Informal follow-up scheduled

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C1901	Building Control (Substantial)	Recommendation 1 – A copy of system reports used for performance reporting should be retained on file.	M	This is now in place.	Building Control Services	Implemented			Informal follow-up scheduled
C1901		Recommendation 2 – A review of all documentation retained by the team should be carried out to determine which records should be retained and for how long. Duplicate and outdated records should be deleted.	M	The storage of information on shared drives will be reviewed and obsolete information removed as part of the transfer of data onto one drive. Completed files on submit-a-plan will be removed and the information retained on IDOX document management system only.	Building Control Services Manager	01/06/2020			Informal follow-up scheduled
C1901		Recommendation 3 – Access to IDOX should be reviewed on a regular basis. Users that no longer require access should have their accounts removed.	M	This work has now been actioned and will be reviewed regularly as an officer's status changes.	Building Control Services Manager	Implemented			Informal follow-up scheduled
D1901	Tullie House (Reasonable)	Recommendation 1 – The monitoring meetings should be scheduled in a way that minimises disruption for both parties but allows for timely & complete reporting	M	Reschedule meetings to ensure that they fit in with both parties schedules	Health & Well-Being Manager	26/02/2020			Informal follow-up scheduled
D1901		Recommendation 2 – Monitoring meeting minutes should be developed to ensure all actions are logged and only removed once confirmed as completed.	M	Contract monitoring meetings minutes to be reviewed to ensure adequate information is contained	Health & Well-Being Manager	26/02/2020			Informal follow-up scheduled
D1901		Recommendation 3 – Monitoring meeting minutes should be made available to both parties on a timelier basis.	M	Contract monitoring meetings minutes to be issued within 7 days of the meeting	Health & Well-Being Manager	26/02/2020			Informal follow-up scheduled
D1901		Recommendation 4 – A process should be established to obtain assurances over the Trust's adherence to the collection and loans agreement	M	To be discussed at next contract monitoring meeting and actions agreed and recorded	Health & Well-Being Manager	26/02/2020			Informal follow-up scheduled
D1901		Recommendation 5 – The risk register should be reviewed and updated to include all current risks, including achievement of saving targets specified in the Council's Medium-Term Financial Plan	M	Update risk register to ensure that all current risks are included	Health & Well-Being Manager	1st April 2020			Informal follow-up scheduled
D1901		Recommendation 6 – The Council should obtain regular assurances regarding the Trust's risk management and develop a system to manage shared risks.	M	Explore option for shared risk register at next contract monitoring meeting and implement	Health & Well-Being Manager	31st May 2020			Informal follow-up scheduled
D1901		Recommendation 7 – The SharePoint site should be developed to include all relevant records.	M	This has been developed and will be the default site for all information	Health & Well-Being Manager	26/02/2020			Informal follow-up scheduled
D1901		Recommendation 8 – The Council should obtain assurances that performance information represents value for money and continuous improvement	M	To be discussed at next contract monitoring meeting and actions agreed and recorded	Health & Well-Being Manager	26/02/2020			Informal follow-up scheduled
D1903 / G1901		Recommendation 1 - Procedures should be updated to ensure all processes are documented.	M	Procedures have now been documented.	Team Manager (Parking & Enforcement) & Finance Officer (Systems, Controls and Development)	12/02/2020		1	Procedures now documented - evidence provided. Closed.
D1903 / G1901		Recommendation 2 - The Deputy Chief Executive should formally approve the use of bodycams.	M	Documentation sent to Deputy Chief Executive for approval.	Team Manager (Parking & Enforcement)	12/02/2020		1	Approval granted by Deputy Chief Executive 30.07.20. E-mail provided as evidence. Closed.

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D1903 / G1901	Car Parking (inc Income) (Reasonable)	Recommendation 3 - Risk assessments should be reviewed and brought up to date.	M	All risk assessments reviewed and updated.	Team Manager (Parking & Enforcement)	12/02/2020		1	Risk assessments reviewed and updated. Evidence provided. Closed
D1903 / G1901		Recommendation 4 - All existing agreements (including Loomis if necessary) should be reviewed to ensure that they cover the service provided / received, reflect the correct charges and are signed by an authorised signatory from both parties.	M	Agreements will be reviewed/set up.	Team Manager (Parking & Enforcement)	30/04/2020			Informal follow-up scheduled
D1903 / G1901		Recommendation 5 - The Outstanding debts should be resolved, and a revised service level agreement should be presented to M&S including relevant fees.	H	Will liaise with Legal Services and Finance to draw up new SLA and outstanding debt.	Team Manager (Parking & Enforcement)	31/03/2020			Informal follow-up scheduled
D1903 / G1901		Recommendation 6 - The Team Manager – Parking & Enforcement should be notified of all discrepancies on a monthly basis and immediately of any in excess of £30.	M	All differences in excess of £30 will be reported to Team Manager immediately, a monthly report will be sent by finance as well, so all discrepancies are notified.	Team Manager (Parking & Enforcement) & Finance Officer (Systems, Controls and Development)	12/02/2020		1	Financial reporting process updated to include variations. Evidence of established reporting process provided.
D1903 / G1901		Recommendation 7 - A management check should be introduced to ensure that all cancelled parking fines (PCNs) have been appropriately approved.	M	Procedure in place for cancellation process and Team Manager to carry out monthly reviews.	Team Manager (Parking & Enforcement)	12/02/2020		1	Evidence provided that management checks undertaken on a sample basis. Closed.
D1903 / G1901		Recommendation 8 - A full review should be completed and brought up to date including setting up a Traders Licence and agreement.	M	A car park strategy is currently being developed in partnership with Councillors to support our Local economy, some projects in place including Free after 3. Current activity will be looked at and actioned following Legal advice.	Team Manager (Parking & Enforcement)	31/03/2020			Informal follow-up scheduled
D1903 / G1901		Recommendation 9 - Management should review the current safe-key holding arrangements and ensure a suitable process is in place to ensure income is fully covered by the Council's insurance.	M	Clarification being sought from insurance.	Team Manager (Parking & Enforcement)	12/02/2020			Informal follow-up scheduled
D1903 / G1901		Recommendation 10 - A signing in and out sheet should be retained to confirm that each bodycam has been checked and is in working order.	M	Signing in and out sheet and process completed.	Team Manager (Parking & Enforcement)	12/02/2020		1	Process updated to include maintenance checks and signing in and out. Evidence Provided. Closed.
D1903 / G1901		Recommendation 11 - A maintenance register should be implemented for the CCTV which covers the car parks and cash office.	M	Maintenance register set up.	Team Manager (Parking & Enforcement)	12/02/2020		1	Process updated to include maintenance checks and signing in and out. Evidence Provided. Closed.
D1903 / G1901		Recommendation 12 - Car Park inspections should be undertaken within the required frequency.	M	Programme of inspections have started in January 2020 and will be completed by the end of February 2020	Team Manager (Parking & Enforcement)	29/02/2020			Informal follow-up scheduled

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D1903 / G1901		Recommendation 13 - The Council should obtain assurances that the Sands Centre monitors both current and future car parking arrangements.	M	Further discussions to held with GLL. CEOs will carry out routine checks to ensure virtual permits issued correctly.	Team Manager (Parking & Enforcement)	19/02/2020			Informal follow-up scheduled
D1904	Driver Checks (Partial)	Recommendation 1 – All officers should be regularly reminded of their responsibility for carrying out necessary driver checks.	H	All managers given guidance and reminded of their responsibilities via email (November 2018 and December 2019).	Fleet and Depot Manager	Completed			Formal follow up scheduled
				Payroll & Fleet to co-ordinate regular quarterly reminders to all officers. Payroll to review feasibility of loading relevant documents into iTrent and issuing automated reminders from the system	Fleet & Depot Manager / Payroll & iTrent Supervisor	30/04/2020			
				Skillgate module to be developed for managers and permitted drivers to further embed checking process and highlight improved guidance.	Fleet and Depot Manager	30/06/2020			
D1904		Recommendation 2 – The Driver Handbook should be presented to and reviewed by Senior Management to determine if it should be implemented and to what extent it replaces the current road risk policy.	M	Handbook for Drivers to be reviewed and approved by SMT.	Fleet and Depot Manager	31/03/2020			Formal follow up scheduled
D1904		Recommendation 3 – Current processes should be reviewed to ensure there are assurances that driver checks are carried out for all relevant officers.	H	Managers to ensure checks are carried within their remit in line with existing policy and repeated guidance.	All managers	30/04/2020			Formal follow up scheduled
				Payroll to check 'permitted drivers list' before paying any mileage allowance for staff using their own vehicles.	Payroll & iTrent Supervisor	30/06/2020			
				Fleet office will continue to provide advice and remind all officers of their responsibilities in line with existing policy to check drivers.	Fleet and Depot Manager	30/06/2020			
				Fleet office to also provide monitoring role to ensure compliance prioritising risk-based approach (highest mileage first).	Fleet and Depot Manager	30/06/2020			
D1904		Recommendation 4- A process should be in place to ensure all staff driving a pool car have an appropriate licence in place.	H	Additional check to be introduced as part of pool car booking system (Fleet and SST to review option to share list of checked drivers to allow for a more efficient checking process)	Service Support Supervisor	30/04/2020			Formal follow up scheduled
				(Fleet office will continue to provide advice and remind managers of their responsibilities in line with existing policy to check drivers.)	Fleet and Depot Manager	30/06/2020			
E1903	Homeless Accommodation (Substantial)	Recommendation 1 - Budgets should be reviewed to ensure that they are realistic and suitable to meet the demands of the service.	M	To review staffing budgets in line with budget cycle review periods. NOTE: caution will need to be applied this financial year given the additional costs and loss of income as a result of dealing with the COVID pandemic	Homelessness Prevention & Accommodation Manager	31 Dec 2020 (2020/21 – 2021/22 financial year)			First informal follow-up scheduled.
E1903		Recommendation 2 - Casual staff should complete all mandatory training within Skillsgate including GDPR and Cyber Security training.	M	To arrange with OD to set up all casual staff access to Skillsgate for all mandatory units. Once established ensure all casual staff have completed this	Homeless Accommodation Manager & Assistant Homeless Accommodation Manager	30 June 2020 / 30 September 2020			First informal follow-up scheduled.

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E1903		Recommendation 3 - Individual training undertaken without Organisational Development involvement should be logged accordingly.	M	To establish system to collate and notify OD quarterly of training directly arranged on an ongoing basis.	Homeless Accommodation Manager & Assistant Homeless Accommodation Manager	30/06/2020			First informal follow-up scheduled.
G1902		Recommendation 1 - Risks should be reviewed by another officer in the absence of the risk owner, in line with the Corporate Risk Management Policy.	M	Risk Register contact details to be updated to include a Deputy should the Risk Owner be absent for any reason. Risk Management Assurance Framework to be updated to ensure deputy risk owners are nominated.	Principal Accountant/ Office Manager & PA to Chief Executive	01/07/2020			First informal follow-up scheduled.
G1902	Treasury Management (Substantial)	Recommendation 2 - Access to the Accountancy Drive and the folders within this including treasury management should be reviewed and restricted to officers who only need access.	M	Password protection to be added to the master cash flow spreadsheet and the password shared with relevant officers. Restrictions were previously in place to limit access for certain individuals to specific folders only. Unsure when or why these have been removed. A review of access to the Accountancy drive to be undertaken with IT and access restricted again where required. Roll out to Office 365 would resolve this going forward.	Technical Finance Officer / Principal Accountant	May 2020 / October 2020			First informal follow-up scheduled.
G1903		Recommendation 1 – Job descriptions should be updated to reflect the current roles and reporting lines	M	Job Descriptions to be reviewed and amended as required	Revenues and Benefits Operations Manager	30th June 2020			First informal follow-up scheduled.
G1903	NNDR (Substantial)	Recommendation 2 – Appraisals should be undertaken with all officers and the appraisal documents should be completed timely and processed in line with the Council's processes.	M	Appraisals to be held for Team Leaders	Revenues and Benefits Operations Manager	30th June 2020			First informal follow-up scheduled.
				Team Appraisal to be determined for completion	Revenues and Benefits Operations Manager / Revenues Team Leader	30th September 2020			First informal follow-up scheduled.
G1903		Recommendation 3 – Action should be taken to ensure electronic records containing sensitive personal information can be deleted within acceptable timeframes	M	Subject to suitable software upgrades providing functionality, retention schedule to be reviewed to reflect record deletion timescales	Revenues and Benefits Operations Manager	31st December 2020			First informal follow-up scheduled.

Recommendation evidenced as actioned (Closed)

Recommendations evidenced as part actioned and replaced by new recommendation (Closed)

Recommendation not appropriate for follow up e.g. relates to one off scheme (Closed)

Formal Audit follow up scheduled

Management Statement scheduled to request evidence of implementation

Recommendation not actioned - revised timescales for implementation agreed (or rec replaced)

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		Follow up scheduled for recommendation previously identified as unactioned							
		Recommendation reviewed and not confirmed as actioned (no response/revised timescales have passed)							