

Carlisle City Council

Report to Audit Committee

Report details

Meeting Date:	08 July 2022
Portfolio:	Finance, Governance & Resources
Key Decision:	Not applicable
Policy and Budget Framework	Yes
Public / Private	Public
Title:	INTERNAL AUDIT PROGRESS (APRIL TO JUNE)
Report of:	CORPORATE DIRECTOR FINANCE & RESOURCES
Report Number:	RD.09/22

Purpose / Summary:

This report provides an overview of the work carried out by internal audit since the previous Audit Committee (17 March 2022) covering the end of the 2021/22 financial year and initial progress on the 2022/23 Internal Audit plan.

Recommendations:

The Committee is requested to

- i) note the progress against the audit plan for 2021/22
- ii) note the progress against the audit plan for 2022/23
- iii) note the progress made on audit recommendations to date outlined in Appendix B

Tracking

Executive:	8 July 2022
Scrutiny:	Not applicable
Council:	Not applicable

1. Background

- 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 2022 to June 2022 in respect of both the 2021/22 and 2022/23 Audit Plans.

2. 2021/22

- 2.1 The final outcomes against the audit plan, including performance indicators are recorded in the Internal Audit Annual Report (RD22/22).
- 2.2 13 planned pieces of work were completed in the period.

Review Area	Assurance Level
Sands Centre Redevelopment	Reasonable
Council Tax	Reasonable
Recycling (Performance Information)	Reasonable
Development Control (Complaints procedure)	Reasonable
Future High Street Fund	Reasonable
Creditors	Reasonable
Main Accounting System & Budget Monitoring	Reasonable
Procurement review (Counter Fraud)	Reasonable
National Fraud Initiative	N/A (See below)
Business Continuity & Emergency Planning (Consultancy)	N/A (See below)
Property Income	Partial
Cyber-Security (Part B)	Partial
ICT Recommendations (Part B)	Partial

- 2.3 Where an audit report has been issued, these are considered as separate reports elsewhere on the agenda.

- 2.4 Work on the National Fraud Initiative was completed in the period and a summary was provided to the Corporate Director of Finance and Resources. Of the investigations undertaken one error was identified (a duplicate payment totalling £1.3K, which has since been recovered) and no fraudulent activity.
- 2.5 Matches have not been reviewed within Revenues & Benefits due to resource pressures within both the in-house team (Council Tax matches) and the Department of Work & Pensions fraud team (Housing Benefits). Internal Audit will continue to liaise with the service to monitor progress during 2022/23.
- 2.6 Consultancy work undertaken to review the Council's Business Continuity Plan and associated Critical Response Service Recovery Plans was finalised and a summary of work undertaken was issued to the Deputy Chief Executive. No further work is anticipated in this area for 2022/23. Improvements were made to the format and content of the plans as a result of the exercise.
- 2.7 Discussions with the Head of Property Services identified it would be difficult to accommodate a planned audit of Building Maintenance due to the vacancies within the team and an outdated system. While management believe appropriate maintenance checks are in place, the issues stated mean it would be difficult to provide suitable assurances controls are fully operational, therefore limiting the added value an audit review would provide. Internal Audit have noted these potential control concerns (which are considered as part of their annual opinion) and will maintain discourse with the team on progress.
- 2.8 Audit resource was also utilised in the period on the following:
- Confidential fraud investigation (ongoing)
 - Audit advice to Revenues and Benefits in relation to implementing controls in relation to the Council Tax rebates following issue of government guidance
 - Attendance at LGR workshops relating to Internal Audit service provision.

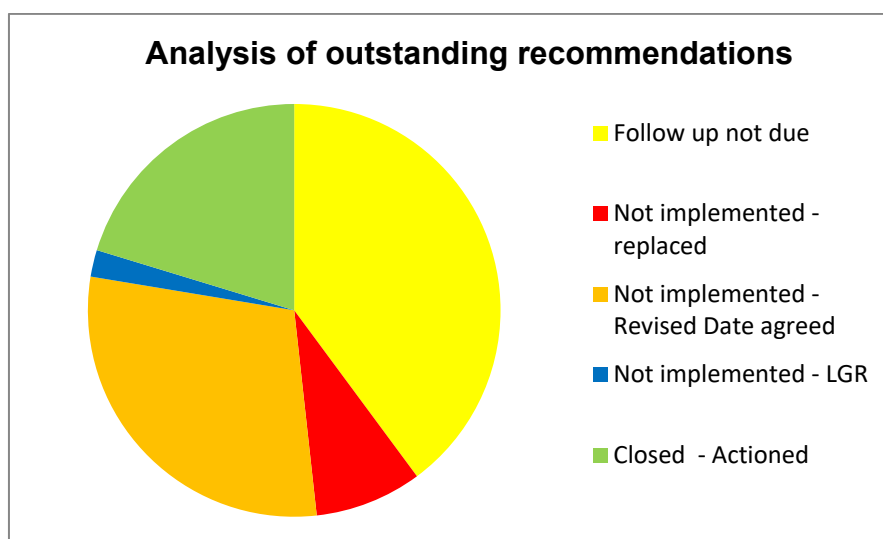
3. 2022/23

- 3.1 Work has also commenced on the Internal Audit Plan for 2022/23 and is summarised at Appendix 1.
- 3.2 The only finalised piece of work at the time of reporting relates to the completion of self-assessment control questionnaires for main financial systems not audited in 2021/22. These provide assurances to Senior Managers and support the annual audit opinion and annual governance statement. No concerns have been identified in the responses received.

3.3 Actual time incurred will be added to the Appendix as part of subsequent reports, following completion of the annual refresh of Internal Audit's system and processes.

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 ask the responsible officer for an update of progress. The responses are reported to the next available Audit Committee meeting and, if implemented, are 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 29 recommendations out of 86 followed up were found to have been fully implemented (10 in line with original agreed timescales) and are now closed. 3 recommendations will not be completed prior to the implementation of Local Government Re-organisation and will be transferred to a separate schedule, to be considered by Internal Audit as part of transitory arrangements.



- 4.3 Concerns about the engagement of officers in implementing agreed actions was raised at the previous Audit Committee and it was agreed the Audit Committee “ask the Senior Management Team to take robust action to address the low level of implementation of audit recommendations and provide a report to the next meeting of the Committee setting out progress made”.

- 4.4 Internal Audit provided a list of outstanding recommendations to the Senior Management Team in May 2022 who then wrote to responsible managers asking them to engage with Internal Audit. An update was reported to Senior Management in June 2022 and further actions have been taken where responses have not been provided.
- 4.5 Engagement by officers has increased in the period, but there are still instances where Internal Audit have received no feedback and completion of actions could still improve. Internal Audit will continue to work closely with both responsible managers and the Senior Management Team.

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

- 7.1 The Committee is requested to

- iv) note the progress against the audit plan for 2021/22
- v) note the progress against the audit plan for 2022/23
- vi) 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

Contact details:

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Appendices attached to report:

- Appendix A – Progress against audit plan 2022/23
- Appendix B – Progress against agreed audit actions

Note: in compliance with section 100d of the Local Government Act 1972 the report has been prepared in part from the following papers:

- None

Corporate Implications:

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.

Property Services -None

Finance -Contained within the report

Equality -None

Information Governance- None

CARLISLE CITY COUNCIL
PROGRESS AGAINST REVISED AUDIT PLAN 2022/23

Service Area	Review Type	Audit Area	Plan	Status	Audit Committee	Assurance Evaluation	Comments
Financial Services	MFS	Internal Control Questionnaires - Non Audited Systems	2	Final	July 22	N/A	
Council-Wide	Governance	Corporate Governance Controls	5	Testing			
Health & Well-Being	Directorate	Bereavement Services	20	Testing			
Neighbourhood Services	Directorate	Fleet Management (inc Strategy)	20	Testing			
Human Resources	Follow-Up	Absence Management	5	Draft			
Council-Wide	Corporate	Risk Management	15				
ICT Services	Directorate	ICT Service Provision	20				
Regeneration	Directorate	Town Deal - Business Assurance Framework	20				
Regulatory Services	Directorate	Sustainable Warmth Grant	10				
Property Services	Directorate	Management Agencies (Contract Management)	20				
Financial Services	MFS	Financial Services Governance Arrangements	5				
Financial Services	MFS	Car Parking Income	20				
Revenues and Benefits	MFS	National Non Domestic Rates	20				
Financial Services	MFS	Treasury Management	15				
Neighbourhood Services	Follow-Up	Neighbourhood Services (Culture)	5				
Council-Wide	Counter-Fraud	Annual fraud review	5				

Service Area	Review Type	Audit Area	Plan	Status	Audit Committee	Assurance Evaluation	Comments
Council-Wide	MFS	Good Governance Principles / Local Code of Conduct	5				
		Follow-up contingency	30				
		Counter Fraud Contingency	20				
		Advice & Guidance Contingency	10				
		LGR Contingency	25				
		Audit Committee	20				
		Planning & Management	48				
		OVERALL TOTAL	404				

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Due	Status
A1802	Smarter Service Delivery (Reasonable)	A process should be developed to archive and/or delete personal information held within both Salesforce and My Account, in line with suitable retention periods.	M	Council in possession of unnecessary personal information. Risk of breaching data protection legislation. Risk of fines and sanctions.	Scheduled deletion and disposal report tool is currently being configured. MyAccount specific privacy policy is being introduced with appropriate retention schedules applied.	Customer Services Manager	31 August 2018	30 September 2022 (Review date)	8	Y	Implementation of this recommendation has been continuously delayed due to ongoing resource shortages within ICT Services. An assessment of risk exposure has been carried out and given the limited extent of personal information found to be retained it has been deemed unnecessary to utilise additional third party resource. However, there is still a need to cleanse data prior to LGR and an in-house deletion tool is being developed by ICT Services.
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	Failure to achieve Service objectives due to training needs not identified.	Team Leader appraisal notes to be formally agreed. Team Appraisal to be completed in the Revenues Section.	Revenues & Benefits Operations Manager	31st March 2019	31 January 2020	7	Y	Latest audit review of Council Tax indicated appraisals not undertaken for full team. However, this recommendation has been superseded by an overarching recommendation for timely completion of appraisals (See Corporate Internal Controls). Closed as replaced.
F1804	Council Tax (Reasonable)	The GDPR legislation needs to be complied with and data records deleted appropriately.	H	Failure to comply with legislation resulting in financial penalties	Records to be reviewed, data deletion remains subject to appropriate software functionality	Revenues & Benefits Operations Manager	30 th September 2019	31 March 2021	7	Y	Latest audit review of Council tax indicated tool has not been tested and applied to date. New recommendation made. Closed as replaced.
E1802	Homelessness Services (Substantial)	The Council should obtain clarity on their responsibility for data processed by the Choice-Based Lettings project	M	Unclear responsibilities for protection of personal information.	Meeting of CBL Executive arranged to approve data breach policy.	Homelessness Services Manager.	31 January 2019	31 March 2022	8	Y	Joint controller and information sharing agreed. Closed as completed.
B1804	Casual, Interim & Agency (Reasonable)	The review form should be completed for all agency workers who exceed the 12-week agency rule.	M	Incorrect practice not identified and rectified and could lead to sanctions and reputational damage to the Council.	Form developed, and process will be updated to ensure compliance. Current Agency agreement with Adecco finished 31st January 2019.	HR Manager	31 March 2019	31 July 2021	6	Y	Working group meeting held in June 2022 to review and refresh historic actions. Agreed to ensure any new long-term agency appointments will be made using the OSA form to ensure appropriate approval following input from HR and Finance, which will ensure HR are aware of any appointments expected to be over 12 weeks. Process to identify any short-term appointments to be developed. To review implementation next quarter.
B1804	Casual, Interim & Agency (Reasonable)	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)	6	Y	Working group meeting held in June 2022 to review and refresh historic actions. Agreed to ensure any new long-term agency appointments will be made using the OSA form to ensure appropriate approval following input from HR and Finance, which will ensure HR are aware of appointments and ensure relevant checks are performed. HR and Neighbourhood Services to ensure relevant checks undertaken by contracted agency for short-term appointments. Review implementation next quarter.
B1804	Casual, Interim & Agency (Reasonable)	A process to cover the administration of agency, casual and intermediary staff should be completed and approved, including ensuring all posts are approved and that use is monitored on an ongoing basis.	H	If procedures and processes are not clearly documented there is a risk that service objectives are not achieved as officers may be unsure of their roles and responsibilities. There is also a risk that this may result in sanctions, litigation and reputational damage to the Council, in addition to the additional financial burden of unapproved staff in post	Existing council policies will be reviewed and amended, as necessary, to include all classes or workers and employees.	HR Manager	30 April 2019	30 September 2022 (review)	6	Y	Working group meeting held in June 2022 to review and refresh historic actions. Agreed to ensure any new long-term agency appointments will be made using the OSA form to ensure appropriate approval following input from HR and Finance. Short-term agency appointments to cover absences (particularly within Neighbourhood Services) to be managed through regular budget meetings) To review implementation next quarter.

A1801	Information Governance (Reasonable)	Recommendation 9 – Further work is required to ensure the Council stores and disposes of records in line with what is stated in its retention schedules, including particular work required from an ICT perspective.	M	Council retains unnecessary information	The Council's ICT systems will be reviewed to enable and support the deletion of electronic data. A review of the retention schedules and disposal logs will be added to the Information Governance Inspection Checklist.	ICT Services Manager/ Information Governance Manager	02 August 2019	30 September 2022 (review)	3	Y	Progress ongoing: ICT are pursuing decision via Officer Decision Notice to enable deletion of archived e-mails. Further work is ongoing to improve records management through the Risual Office 365 project and a proposed Kickstart programme. IG manager now in post - further work required to determine records management priorities to March 2023.
A1801	Information Governance (Reasonable)	Recommendation 14 – The Council's Home-working guidance and self-assessment should be updated to reflect GDPR requirements	M	Data breach due to insecure working practices as part of home-working.	The Council's Home-working guidance and self-assessment will be updated to reflect GDPR requirements and re-issued for completion and sign off by managers of staff who work from home	Information Governance Manager / HR Manager	21 June 2019	31 March 2022	6	Y	Agile working guidance issued to all staff following consultation exercise with key stakeholders (including Internal Audit). Closed.
A1903	Information Security (N/A - Memo)	R1. - A joint ICT and Information Governance document detailing planned and ongoing action to implement Information Security improvements should be created and managed.	M	Required improvement actions are not adequately recorded and managed resulting in reduced efficiency and inability to achieve the desired outcome.	A joint ICT and Information Governance Action Plan detailing planned and ongoing action to implement Information Security improvements will be created and managed.	Lead ICT Officer Infrastructure Management/ Information Governance Manager	31-Aug-21	30 September 2022 (review)	3	Y	Significant work has been undertaken to address issues with information security since the employment of the Head of Digital and Technology, and specific actions are intended in the future within future projects. Vacancies within both services has delayed activity. IG manager now in post - further work required to determine records management priorities to March 2023.
A1903	Information Security (N/A - Memo)	R2. - The development and implementation of an Information Asset register should be included within a joint ICT and Information Governance action plan.	M	Information assets are not adequately identified or recorded.	Development of a corporate Information Asset Register will be added to the joint ICT and Information Governance action plan and will take into consideration existing lists of assets and information processing, with the potential to link them together.	Information Governance Manager	31-Aug-20	31 March 2022 (review)	3	Y	As above
A1903	Information Security (N/A - Memo)	R3. – Corporate risks relating to Information Governance and Information Security should be formally identified, recorded, assessed and managed.	M	Exposure to unidentified/uncontrolled risks.	A review of existing risks and identification of other potential risks will be undertaken to ensure the Council's risk exposure is accurate and up to date.	ICT Lead Officer Infrastructure/ Information Governance Manager	31-Aug-21	31 March 2022 (review)	3	Y	As above
D1903 / G1901	Car Parking (inc Income) (Reasonable)	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	There is a risk of reputational damage to the Council if an agreement / contract is not in place.	Agreements will be reviewed/set up.	Team Manager (Parking & Enforcement)	30-Apr-20	31 March 2022	4	Y	Current agreements all extended to 31 March 2023. Closed.
D1903 / G1901	Car Parking (inc Income) (Reasonable)	Recommendation 8 - A full review should be completed and brought up to date including setting up a Traders Licence and agreement.	M	There is a risk of reputational damage to the Council if a license / agreement / contract is not in place.	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-Mar-20	31 March 2022	4	Y	No premises currently operating from car parks, so further activity necessary. Closed.
D1905	Tourist Information Services (Reasonable)	Recommendation 4 - Formal agreements, including data processing agreements should be set up with all third parties that the service processes personal information for. A copy of each third party's privacy notice should be provided and retained.	M	Non-compliance with GDPR legislation resulting in service user details being shared without permission.	Formal agreements, including data processing agreements will be set up with all third parties.	Destination Manager	03 February 2020	31 January 2021	5	Y	Agreements in place with privacy statements published on forms. Closed.
D1905	Tourist Information Services (Reasonable)	Recommendation 11 - The relevant fees and charges schedule should be reviewed as part of the next budget process to ensure it accurately reflects all rates and charges.	M	Failure to obtain value for money for services provided	All fees and charges are now included in the financial process.	Destination Manager	01 October 2019	31 March 2022	5	Y	Relevant update not included as part of latest fees and charges reporting cycle (2022/23). Review of risk exposure indicates update necessary and amendment to be reported to Executive. No response to follow up request.
D2002	City Centre (Reasonable)	Recommendation 4: A privacy notice should be completed to cover the city centre management, including pavement café licenses, promotions and events. Application forms should also be updated to include the relevant privacy information.	M	Non-compliance with GDPR legislation. Failure to control records management.	Destination Manager to prepare a privacy notice for the service.	Destination Manager	29-Jan-21	30 August 2021	4	Y	Privacy statement now prepared and published on City Council website. Privacy information now included on application forms. No response to follow up request. Closed
D2002	City Centre (Reasonable)	Recommendation 7: Delegated authority / responsibility for issuing pavement café licences should be included in the relevant Scheme of Delegation.	M	Pavement café licences may be granted / rejected without proper authorisation which may lead to reputational damage to the Council.	Health and Wellbeing Services Manager to include pavement café licences in the relevant Scheme of Delegation.	Health and Wellbeing Services Manager	29-Jan-21	30 August 2021	4	Y	No response to follow up request.

D2002	City Centre (Reasonable)	Recommendation 8: Approvals / rejections for promotion and event applications should be documented within the minutes of the relevant Event Risk Management Group to ensure that there is a clear audit trail of decisions made.	M	Promotions and events may be approved / rejected without proper authorisation which may lead to reputational damage to the Council.	Approvals / rejections for promotion and event applications will be documented within the minutes of the relevant Event Risk Management Group.	Health and Wellbeing Project Manager	12-Jan-21	30 August 2021	4	Y	Minutes provided decisions formally recorded. Close.
G2005	Payroll (Reasonable)	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	2	Y	Review started and anticipated to be completed by end of July 2022.
G2005	Payroll (Reasonable)	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	2	Y	Relevant discussions and updates not taken place.
G2005	Payroll (Reasonable)	Recommendation 3 – A consistent approach should be adopted to verify that all activities on both payroll checklists are completed.	M	Key processes have not been completed in line with documented procedures and Management are unaware.	Payroll Processing Checklists are initial and dated appropriately.	i-Trent & Payroll Supervisor/ Payroll Officer	01/04/21 - Done		2	Y	Consistent approach confirmed. Closed.
G2005	Payroll (Reasonable)	Recommendation 4 – Payroll operational risks to be reviewed on a quarterly basis in line with the risk management framework and include the key risk that staff may be absent at short notice.	M	Risks escalate out of control and management are unaware.	Operational risks to be regularly reviewed and updated in line with the risk management framework. / Operational risks to include the key risk that staff may be absent at short notice.	HR Manager /Payroll & i-Trent Supervisor	31-Dec-21		2	Y	Risk register review confirmed as up to date. Closed.
G2005	Payroll (Reasonable)	Recommendation 5 – Contracts to be put in place for the provision of payroll services to all Community centres.	M	Terms of the arrangement are unclear and subject to challenge. / Contracts not signed or dated could be subject to legal challenge.	Chase completion of payroll contract with Currock Community Centre which can then be signed off by Legal Services.	Payroll & i-Trent Supervisor / Legal Services (Legal Trainee)	30-Sep-21		2	Y	Contracts in place. Closed.
G2005	Payroll (Reasonable)	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	2	Y	Disposal has now started and disposal log is being completed.
G2005	Payroll (Reasonable)	Recommendation 7 – Management to keep a record of the availability of software releases and document the reasons if i-Trent is not updated with a release.	M	Reasons for not updating i-Trent 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	2	Y	Review begun, but further work necessary.
I2002	Driver Checks (Follow Up_ Reasonable)	Recommendation 1 – The approved Drivers Handbook should be printed and circulated to relevant Line Managers & Elected Members and added to the City Council E-library.	M	Officers driving on Council business without appropriate licence and / or insurance	The Handbook for Drivers will be available electronically for officers / managers and elected members with access to the intranet. Printed copies will be available for drivers without intranet access and a copy will be placed in each fleet vehicle, including pool cars. This is being further enhanced through the development of a Skillgate module to monitor awareness and improve compliance.	Fleet and Depot Manager	15-May-21	31 July 2022	2	Y	Driver handbook approved and available online and within fleet vehicle. Skillgate module nearing completion.
I2002	Driver Checks (Follow Up_ Reasonable)	Recommendation 4 – A process should be in place to ensure all staff driving a pool car and hire car have an appropriate licence in place	H	Officers driving on Council business without appropriate licence and/or insurance	Access to the third-party licence checking bureau granted to SST so checks of pool vehicle users can be carried out. Drivers of hire vehicles have their licences checked routinely by Fleet. If drivers are not on the database, both parties will request confirmation from the driver's line manager that a licence check has been conducted satisfactorily	Fleet and Depot Manager in discussion with service support	01-May-21		2	Y	SST have access to license checks database and have incorporated a process to check all licences as part of hire car request. Closed.
G2006	Housing Benefits (Reasonable)	Recommendation 1 – Operational risk management arrangements to include regular consultation with wider stakeholders	M	Key stakeholders have not been consulted on operational risks.	Wider consultation to be applied to Risk Register quarterly reviews	Revenues and Benefits Operations Manager	31st October 2021		3	Y	No response received
G2006	Housing Benefits (Reasonable)	Recommendation 2 – Guidance documents to be regularly reviewed and updated with consideration given to DWP good practice.	M	Content of key documents not current or align to DWP good practice guidance.	Documentation to be reviewed in accordance with DWP circulars and relevant good practice guidance	Revenues and Benefits Operations Manager	31st December 2021		3	Y	No response received
G2006	Housing Benefits (Reasonable)	Recommendation 3 – Regular Management meetings to be clearly recorded, and conclude previous actions raised.	M	Management decision making process lacks transparency. / Staff are not kept regularly informed.	Regular management meetings to resume with actions to be captured and documented.	Revenues and Benefits Operations Manager	30th June 2021		3	Y	No response received

G2006	Housing Benefits (Reasonable)	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		3	Y	No response received
G2006	Housing Benefits (Reasonable)	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		3	Y	No response received
G2006	Housing Benefits (Reasonable)	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		3	Y	No response received
G2006	Housing Benefits (Reasonable)	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		3	Y	No response received
G2006	Housing Benefits (Reasonable)	Recommendation 9 – Management to review access to Revenues and Benefits Office on a regular basis with the Facilities Manager.	M	Inappropriate access gained to the Revenues and Benefits Office.	Periodic access reviews to continue bi-annually and user approved reports to be retained	Revenues and Benefits Operations Manager	31st July 2021		3	Y	No response received
G2006	Housing Benefits (Reasonable)	Recommendation 10 – Management to implement the RBV policy, or review and amend the policy to align with current practice.	M	Evidence gathering processes are inefficient.	Policy to be reviewed to align with operational practice, including the monitoring of risk categories assigned.	Revenues and Benefits Operations Manager	31st October 2021		3	Y	No response received
G2006	Housing Benefits (Reasonable)	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		3	Y	No response received
G2003	Debtors (Substantial)	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		1	Y	Unable to confirm progress due to change in personnel. To be reviewed next quarter.
G2003	Debtors (Substantial)	Recommendation 2 – A project plan should be devised to set out how the Council intends to develop the roll-out of electronic invoicing across Council Services, including completion of a Data Protection Impact Assessment.	M	Inefficient recovery of debt / Reputational damage to council through continual late or inaccurate invoicing	Include within the ledger development planning, in liaison with ICT.	Financial Services Manager	31-Mar-22		1	Y	No longer relevant as Carlisle City Council will not be pursuing full electronic invoicing purchase due to LGR. Move to LGR Schedule
G2003	Debtors (Substantial)	Recommendation 3 – A thorough review should be undertaken of the paper files retained by the Debtors Team and ensure more electronic storage is adopted	M	Breach of data protection legislation, resulting in fines and sanctions	More use of e-records since March 2020 has taken place. Paper records will be dealt with following the return to office working.	Financial Services Manager	31-Mar-22		1	Y	Superseded by overarching recommendation made as part of Fin Services Gov arrangements review. Closed.
I2001	ICT Recommendations (N/A)	Recommendation 1 – The ICT service's record management structure should be reviewed to ensure officers have access to all relevant documentation, including those relating to contract/procurement and training records	M	Inability to refer to appropriate contractual documentation / inability to demonstrate VFM / inability to evidence accreditation / breach of data protection legislation / loss and breach of council documentation.	All contracts and procurement are now recorded in an ICT contracts register and are being reviewed as part of the 2-5 year plan for the service	Head of Digital and Technology	30-Jul-21		1	Y	Included as part of formal follow-up. Contract register and SharePoint now in place. Closed.
I2001	ICT Recommendations (N/A)	Recommendation 2 – The Data Sharing Agreements should be checked to ensure compliance with GDPR and should be signed by all parties to formalise the arrangement.	H	Failure to comply with legislation / Legal complications in the event of contractual dispute.	Information Governance Manager pursuing data protection agreements between all parties. There has been a delay on progressing due to limited engagement with partnership organisations. Progress anticipated at start of 2021/22. Once an Options Appraisal is available, the team will consider overall implications for the Partnership and obtain signed agreements where required.	Information Governance Manager / Revenues and Benefits Operation Manager	31-Dec-21		1	Y	Recommendation unlikely to be implemented due to LGR, which will result in all three Councils merging as part of the new Council. Assessment of risk presented to Senior Management (response outstanding).
I2001	ICT Recommendations (N/A)	Recommendation 3 – Cyber-security training provided should be reviewed on a regular basis to ensure it is up to date and includes relevant issues, including physical security of Council assets and (once updated) Council policies.	H	Successful cyber-attack on council's network as a result of preventable lack of awareness.	Currently identified updated NCSC cyber awareness training course and working with OD to implement through Skillgate. Working with OD to update other guidance documentation for staff so that OD can deliver through Skillgate	Workforce Development Manager & ICT Management team	30-Aug-21			Y	Formal follow up identified that up to date training included in Skillgate; however, old training module still included also, which includes out of date e-mail. New review includes recommendation to remove older training module - replaced.
I2001	ICT Recommendations (N/A)	Recommendation 5 – Provision of cyber-security training should be reviewed to ensure anomalies identified are remedied to ensure all officers with access to the Council's network are registered for all mandatory training	M	Successful cyber-attack on council's network as a result of preventable lack of awareness.	Organisation Development to investigate anomalies identified by the audit and report back findings.	Workforce Development Manager.	30-Aug-21		1	Y	Formal follow up identified that all network users have access to relevant training - closed.
I2001	ICT Recommendations (N/A)	Recommendation 7 – The full suite of ICT policies should be reviewed and updated including those policies referred to in previous audit recommendations and benchmarked against best practice to ensure policies are complete. Once complete policies should be approved by Senior Management, communicated to all officers and stored in a location accessible to all network users.	H	Lack of guidance for network users increasing risk of error, misuse, successful cyber-attacks and viruses.	Currently working on updated ICT Policy and Data backup policies that will be presented to SMT for adoption	Head of Digital and Technology	31-Oct-21			Y	No progress during period due to limited resource. Options to utilise third parties being considered to free up resource. Head of Service returns to post Spring 2022. Plans in place to review existing policies as part of Intranet upgrade. Replaced.

I2001	ICT Recommendations (N/A)	Recommendation 8 - A retrospective exercise should be undertaken to ensure individuals previously assigned mobile devices have completed a custodian form acknowledging responsibility for their allocated device	M	Users do not understand responsibility for their assigned devices.	Undertaking an internal review of devices that need a signed custodian form	ICT Helpdesk Manager	30-Sep-21			Y	Retrospective exercise not complete due to limited resource. Replaced.
I2001	ICT Recommendations (N/A)	Recommendation 9 – A Value For Money review of mobile devices should be carried out annually to identify any devices no longer required by the Council.	M	Council spending money on devices not required.	ICT will look to produce annual management reports on devices no longer used or under utilised through suppliers so that Managers can decide whether to continue with provision of that device (This has been delayed due to global pandemic causing uncertainty over device usage)	ICT Helpdesk Manager	30-Nov-21			Y	VFM exercise not yet conducted. Replaced.
I2001	ICT Recommendations (N/A)	Recommendation 10 – The Council should obtain an application locker to prevent device users from being able to download software that does not require administration rights.	M	Breaches due to malicious software installed on Council devices.	Windows 10 AppLocker will be implemented during the Version upgrade of Windows 10 planned this year. Delayed from last year due to Covid	Infrastructure Manager	01-Dec-21			Y	App Locker not in place for laptops. Replaced.
I2001	ICT Recommendations (N/A)	Recommendation 11 – Corporate risks relating to Information Governance and Information Security should be formally identified, recorded, assessed and managed.	M	Exposure to unidentified risks / uncontrolled risks.	Risk register to be regularly reviewed as per the corporate timetable. / To be considered further by the Information Governance Assurance Group.	Information Governance Manager	30-Aug-21			Y	Risk Register to be updated and reviewed. Replaced.
I2001	ICT Recommendations (N/A)	Recommendation 12 – The existing risk register should be reviewed and updated to ensure all relevant risks are documented and that suitable mitigating actions are in place to manage the risks within the Council's risk appetite. This should include segregation between embedded and planned mitigating controls	M	Failure to appropriately identify, review, mitigate and monitor relevant risks.	Risk register to be regularly reviewed as per the corporate timetable / Ongoing updates of risk register done to corporate timetable	Head of Digital and Technology	30-Aug-21			Y	Risk Register to be updated and reviewed. Replaced.
I2001	ICT Recommendations (N/A)	Recommendation 13 – ICT should ensure the latest version of application software is formally tracked. The reasons for not installing the latest version should be formally documented and signed off by senior management.	M	Latest version not installed, resulting in potential usage issues and increased risk of successful cyber attacks.	Working with new provider who will manage and install updates to the Network and firewall environment on a quarterly basis as per manufacturer recommendation	Infrastructure Manager	30-Aug-21	1		Y	Updates in place - closed.
I2001	ICT Recommendations (N/A)	Recommendation 14 – ICT should look to implement a firewall solution between the Council and Allerdale Borough Council	M	ICT Services, Systems and Data are potentially exposed to external threats. Loss of Council Services / Systems / Data should a breach occur at the partner site and spread to the Council's site. Potential breach of Data Protection legislation which could lead to financial penalties and public embarrassment	Working with new provider who will manage the network to implement firewall security between Carlisle and Allerdale	Infrastructure Manager	30-Sep-21			Y	No progress. Replaced.
I2001	ICT Recommendations (N/A)	Recommendation 15 – The Council should formalise plans for future assurances (internal and external) to be obtained for security of the network	H	Security issues unidentified and unresolved.	Long term plan is full testing of the IT Estate and currently working with the LGA on a pilot testing scheme for councils. Any issues identified as Critical or High are dealt with appropriately and all issues are recorded in an action plan. This plan will be made available to senior management, audit and data protection manager. Engagement of external providers for security monitoring is in place to provide further assurance	Head of Digital and technology	31-Dec-21			Y	No progress during period due to limited resource. Options to utilise third parties being considered to free up resource. Head of Service returns to post Spring 2022. Security checks have been undertaken, but no formalised plan in place (still ad-hoc, limiting assurances that checks ensure full coverage of network and inventory). Replaced.
F2001	Safe Recruitment (Reasonable)	Recommendation 2 - An exercise should be undertaken to define the category of medical check received for individual posts, which should be agreed with Service Managers	M	Relevant medical conditions not identified due to irrelevant examination.	Propose HR develop a risk assessment form that managers can send on to OH. AC/SN to query current new starter process with OH and determine actions following this.	HR Team	30-Apr-21	31 January 2022	3	Y	Guidance issued to OH Assessor to ensure suitable category of check followed - closed.
F2001	Safe Recruitment (Reasonable)	Recommendation 3– Employing managers should provide the information in the pre-employment medical questionnaire relating to risk exposures relevant to the role.	M	Fail to identify relevant risk exposure faced by the role.	Risk assessment for role to be attached to Post-Interview checklist (which manager completes). This can then be shared with OH when commencing new starter medical checks.	HR Team	30-Apr-21	31 January 2022	3	Y	HR process updated to identify relevant information at point of advertising - closed.
F2001	Safe Recruitment (Reasonable)	Recommendation 4 – The previous recommendation to implement a process to ensure agency and casual staff are subject to appropriate checks should a) incorporate collation of medical clearance and emergency contact details and b) be expanded to ensure the same checks are carried out for volunteers.	M	Fail to identify medical information or emergency contact details for individuals delivering services on behalf of the Council.	As of September 2020, casual staff now have a pre-employment medical assessment. / Casual onboarding documents to be updated with emergency contact details and details of medical clearance. Risk assessment will need attached as it does for all new employees (for the purpose of medical clearance). / Volunteers – need to look at current process and get a steer from DC re medical checks as previous managers have raised concerns about this deterring volunteers.	HR Team	31-Jul-21	31 December 2022	3	Y	Agency - confirmation received that Agencies hold relevant information and will provide with staff's consent where necessary. Volunteers - request for information has been added to volunteer agreement re health/underlying medical conditions. Referrals can be made to OH where relevant and on request.
F2001	Safe Recruitment (Reasonable)	Recommendation 6 – A process is required to ensure health and safety induction forms are completed by line managers and retained on file.	M	Appropriate training and guidance not provided to new starters.	Seek to identify electronic process to replace current format, allowing for more controlled monitoring of the completion process.	Safety Health & Environmental Manager	30-Jun-21	01 April 2021	3	Y	Option to deliver in Skillsgate found to be unfeasible. Induction forms to be updated to ensure forms are completed by all managers.

F2001	Safe Recruitment (Reasonable)	Recommendation 9 – A Data Protection Impact Assessment should be carried out to ensure changes to the pre-employment medical checking process continues to comply with data protection legislation.	M	Failure to comply with data protection legislation.	HR to work with Information Governance Manager to complete DPIA.	HR Adviser / Information Governance Manager	31-May-21	31 December 2021	3	Y	On review of process, management now feel there is reasonable opportunity and avenues for new employers to highlight any health issues or reasonable adjustments they may require. This responsibility on employees is emphasised in the new Attendance Management Policy. Closed.
F2001	Safe Recruitment (Reasonable)	Recommendation 10 – An exercise should be taken to ensure emergency contact information is retained in iTrent for all employees and members.	M	Unable to contact emergency contacts.	Reminder emails go out to all staff to remind them to update their personal information and emergency contact details. Also suggest a skill gate declaration that they have updated their own and emergency contact details in i-Trent (which all staff can do via self-service).	HR Advisers	30-Apr-21	31 December 2021	3	Y	All information for officers now stored in iTrent and dedicated SharePoint established for Members. Closed.
F2001	Safe Recruitment (Reasonable)	Recommendation 11 – the form for recruiting casual employees should be amended to request emergency contact details.	M	Unable to contact emergency contacts.	Update casual new starter form with section on emergency contact details.	HR team	31-Mar-21	31 December 2021	3	Y	Form Updated. Closed.
C2002	Major Funding Streams - Ec Dev (Reasonable)	Recommendation 3 – Review PMO continuation of service arrangements.	M	Project administration process delays.	Formal consideration of robust contingency arrangements for PMO, to include: Shared project management software training across PMO	Corporate Director (Economic Development)	31-Jul-21	31 March 2022	1	Y	Payroll updated Casual form to include emergency contact details. Closed
D2001	Community Centres (Reasonable)	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	2	Y	Contact made with Organisational Development, but more time required to enable training to be devised and delivered.
D2001	Community Centres (Reasonable)	Recommendation 3 - To seek documented internal professional advice on legislative and regulative requirements to establish the most robust agreements for the management of these Community Centres	H	Unclear funding arrangements, and reputational risk to The Authority	Contact legal service for documented advice on the legislative and regulative requirements of Community Centre funding agreements for 2022/23 financial year.	Healthy City Team Manager	30/01/22	30 September 2022	2	Y	Healthy City team have approached Legal Services for advice and are working on draft guidance.
D2001	Community Centres (Reasonable)	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	2	Y	Agreement with organisations for signing.
D2001	Community Centres (Reasonable)	Recommendation 6 – To Introduce a High Level Operational Quarterly Risk Register update and monitoring review	M	Risk of inappropriate and inconsistent Governance arrangements across the Community Centres /Reputational Risk to The Authority	Introduce a high level operational quarterly risk register.	Healthy City Team Manager	30/12/21	30 September 2022	2	Y	Review of relevant risk register indicates no review since May 2021.
D2001	Community Centres (Reasonable)	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	2	Y	Tasked to Property Services who have indicated leases unlikely to be in place until Summer 2022.
D2001	Community Centres (Reasonable)	Recommendation 8 – To develop appropriate performance indicators for Community Centres with outcomes and monitoring reviews communicated	M	Third sector organisations do not achieve best value for The Authority	Review outcomes and monitoring reviews and implement appropriate measures that are in line with the service plan./Explore viability of aligning outcome monitoring to social determinates and health inequalities.	Healthy City Team Manager	01/04/22	30 September 2022	2	Y	Included in new service guidance and part of new draft funding agreements (R4)
H2101	Third Party Grant Payments VFM (Reasonable)	Recommendation 2 – Seek documented advice on legislative and regulative requirements.	M	Third sector funding not managed to the required standard.	Legal advice sought to be documented in service guidance	Healthy City Team Manager	30/11/21	30 September 2022	2	Y	Draft documents include legal advice with organisations for signing.
H2101	Third Party Grant Payments VFM (Reasonable)	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	2	Y	Draft documents with organisations for signing.
H2101	Third Party Grant Payments VFM (Reasonable)	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	2	Y	To be incorporated after allocation of monies on a quarterly basis.
H2101	Third Party Grant Payments VFM (Reasonable)	Recommendation 7 - Suitable and proportionate annual financial checks to be undertaken.	M	Organisation becomes insolvent following Authority funding.	Finance team to undertake proportionate check before issuing of grant agreements.	Healthy City Team Manager	30/10/21	31 March 2022	2	Y	Included in new service guidance and review undertaken as part of new funding agreements. Closed.
A2102	Environmental Strategy (Reasonable)	Recommendation 1 – Prioritise LECCS actions with a significant planned carbon reduction impact on reaching the net zero target.	M	LECCS action plan is not efficient and effective.	Review action plan to clearly identify actions that have a significant planned carbon reduction impact on reaching the net zero target.	Policy and Communications Manager	01 December 2021		1	Y	Review complete - closed.

A2102	Environmental Strategy (Reasonable)	Recommendation 2 – Put an arrangement in place to pre-approve strategic and key decision alignment to net zero carbon emissions.	M	Wider strategic and key decisions not aligned to LECCS.	Confirm which decisions are in scope, define how they should be aligned to LECCS and ensure they are pre-approved for alignment, prior to governance group approval.	Corporate Director, Policy and Communications Manager	01 December 2021		1	Y	Approach agreed and written guidance in place to confirm. Closed.
A2102	Environmental Strategy (Reasonable)	Recommendation 3 – Further clarify with ZCCP how the Council's actions align to wider partnership programme of action.	M	Lack of clarity on Council's role in wider partnership.	Clarify with ZCCP how the Council's actions align to wider partnership actions in meeting the net zero target. The ZCCP Manager will be attending the Health & Wellbeing Scrutiny Panel in October, the Council's role will be made clear in the report to the Panel.	Policy and Communications Manager	01 November 2021		1	Y	Clarification provided as part of presentation to Scrutiny Panel. Closed.
A2102	Environmental Strategy (Reasonable)	Recommendation 4 – Management to pre-approve SMART criteria for LECCS actions.	M	Likelihood of successful actions without SMART criteria is significantly reduced.	Following review of action plan (Rec 1), significant actions will be pre-approved by management for SMART criteria.	Policy and Communications Manager	01 December 2021	30 September 2022	1	Y	Review ongoing.
A2102	Environmental Strategy (Reasonable)	Recommendation 5 – LECCS action plan to further demonstrate consistency with the targets set and the resources available.	M	Carbon reduction impact is not sufficient to meet net zero target and resources are not available.	Review LECCS to ensure there is: · a clear link between the carbon reduction impact of significant Council actions and the ability to meet the net zero target. · a broad cost estimate of all significant actions required to meet the net zero target.	Policy and Communications Manager	01 December 2021	31 March 2023	1	Y	Action will become responsibility of new authority. Move to LGR schedule.
A2102	Environmental Strategy (Reasonable)	Recommendation 6 – Further develop regular reporting on actual carbon reduction impact.	M	Successful actions do not have the desired carbon reduction impact.	Quarterly performance report will be produced for Executive and Scrutiny, detailing the current total consumption of major contributors to meeting net zero target (diesel, petrol, gas, electricity and offset carbon emissions), under the format that is agreed following the review of the action plan (Rec. 1).	Policy and Communications Manager	01 December 2021	31 March 2023	1	Y	Action will become responsibility of new authority. Move to LGR schedule.
A2102	Environmental Strategy (Reasonable)	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	30 September 2022	1	Y	Communication of activities is ongoing. Engagement planning will start now that all Pandemic restrictions are lifted with the Place Standard Coordinator.
E2102	DFGs (Reasonable)	Recommendation 1 – Review and update Housing and Pollution Team grant procedures for digital delivery.	M	Reduced level of direction on how management wish officers to administer grants.	Review and update the staff guidance to demonstrate for each type of grant, a clear link between: · eligibility criteria to be met · evidence that will be accepted for each of the eligibility criteria · items on the electronic check list. Detail in staff guidance, what supervisory checks have been undertaken for each grant application to determine they are complete and eligibility criteria has been met.	Principal Health and Housing Officer	01 March 2022		1	Y	Policy updated - closed.
E2102	DFGs (Reasonable)	Recommendation 2 – Put an arrangement in place to demonstrate that 15% of Housing and Pollution Team grant applications are consistently sample checked.	M	Management unable to identify grants that are not administered to a satisfactory level.	Explore how to create an electronic audit record with system operator, to demonstrate which grants have had a supervisor review. If this is not possible, ensure that another arrangement is put in place to demonstrate which grants were selected for a supervisory check.	Principal Health and Housing Officer	01 April 2022		1	Y	Supervisor review now included as part of electronic form - closed.
E2102	DFGs (Reasonable)	Recommendation 3 – Review and update the Home Improvement Agency grant procedures.	M	Reduced level of direction on how management wish officers to administer grants.	Review and update the staff guidance to demonstrate for each type of grant, a clear link between: · eligibility criteria to be met · evidence that will be accepted for each of the eligibility criteria · items on the paper file (check list). Detail in staff guidance, what supervisory checks have been undertaken for each grant application to determine they are complete and eligibility criteria has been met.	Home Improvement Agency Team Leader	01 December 2021		1	Y	Updated procedure prepared and in place - closed.
M2002	Partnership VFM (Reasonable)	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 ongoing.
M2002	Partnership VFM (Reasonable)	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	Latest minutes identified responsibility for risk register needs to be established.
M2002	Partnership VFM (Reasonable)	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	Latest minutes identified responsibility for risk register needs to be established.

M2002	Partnership VFM (Reasonable)	Recommendation 5 – The Partnership should determine its current priorities and review the level of resource and activity required from all partners to achieve these in a suitably controlled, risk managed manner.	M	Failure to achieve objectives due to a lack of resource	To be discussed with Partnership Executive in terms of both resourcing development of a strategy and delivery of the strategy going forward.	Deputy Chief Executive	31-Mar-21		3	Y	Priorities reviewed and in place. Additional resources acquired for some project work. Closed.
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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 o 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 timescales have passed)