

Report to Audit Committee

Agenda
Item:

A.6

Meeting Date: 08 July 2021
Portfolio: Finance, Governance and Resources
Key Decision: Not applicable
Within Policy and
Budget Framework YES
Public / Private Public

Title: INTERNAL AUDIT PROGRESS 2021/22 (APRIL-JUNE)

Report of: CORPORATE DIRECTOR FINANCE & RESOURCES
Report Number: RD14/21

Purpose / Summary:

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

Recommendations:

The Committee is requested to

- i) note the progress against the audit plan for 2021/22;
- ii) note the progress made on audit recommendations to date outlined in Appendix B.
- iii) approve the suggested amendments to the 2021/22 audit plan in section 5

Tracking

Audit Committee:	08 July 2021
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 2021 to June 2021.

2. PROGRESS AGAINST AUDIT PLAN

- 2.1 Progress against the 2021/22 audit plan is detailed at **Appendix A**. The main focus of Internal Audit work in the period has been completing the 2020/21 Internal Audit plan (following approval of an 83 day contingency to allow this work to be undertaken – see elsewhere on the agenda). 8 reviews from 2021/22 are now also underway.
- 2.3 Audit resource was also utilised on the following during the period:
 - Audit advice to risk register owners to help improve consistency with completion of risk registers.
 - Audit advice to Human Resources in relation to receiving confidential information from external providers.
 - Annual review and update of working practices, audit manual and template working papers.
 - Annual self-assessment of compliance with Public Sector Internal Auditing Standards.
 - Certification audit in accordance with funding requirements for Central Government grant to support Compliance and Enforcement of Covid-19 regulations.
 - Preparation of a process to record all continuous improvement activity.
 - Amending Internal Audit report format to include appendix listing advisory points made in main body of reports.
 - Review and update of testing schedules in relation to Risk Management and Information Governance against best practice and consultation with relevant Council officers.

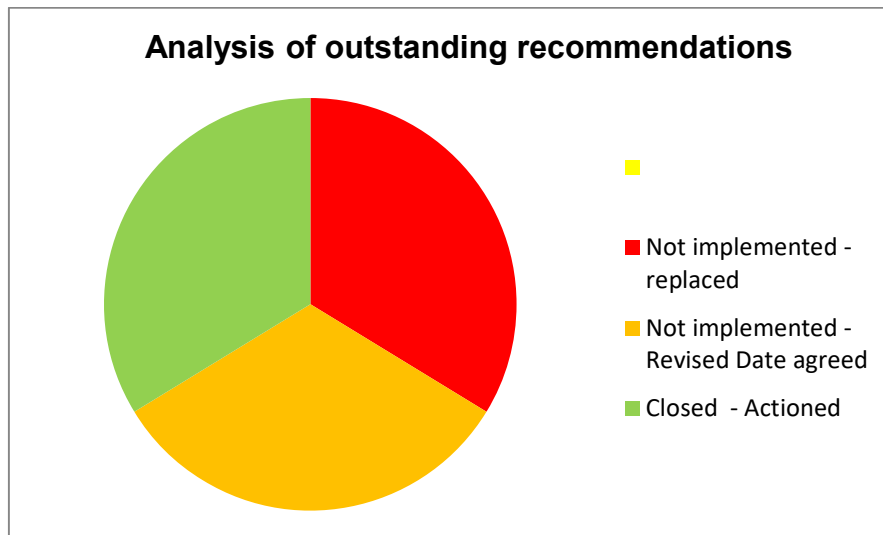
3 PERFORMANCE INDICATORS

- 3.1 To provide an effective internal audit service, there needs to be a measure of the performance it achieves. As no audits have been completed for 2021/22 to date no performance has been measured; however, targets for the year are detailed in the table below.

Indicator	Actual (20/21)	Target (21/22)
Planned Audits Completed	88%	90%
Timely Draft Reports (within 3 months of fieldwork starting)	59%	80%
Timely Final Reports (within 8 days of client response)	95%	95%
Recommendations Agreed	100%	95%
Assignments completed (within 10% of allocated resource)	58%	60%
Positive feedback	100%	90%
Chargeable time	69%	80%
Recommendations implemented	56%	70%

4 AUDIT RECOMMENDATIONS

- 4.1 **Appendix B** shows a summary position of outstanding audit recommendations reviewed within the period and progress made against implementing these (it should be noted that Internal Audit have changed the reporting format to only include those recommendations reviewed within the period). 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 28 out of 83 recommendations followed up were found to have been fully implemented (27 of which were followed up for the first time).



4.3 The primary reason for delays again relates to the Covid-19 pandemic, which has caused disruption to all Council services. Internal Audit have updated processes to work more closely with Senior Management to ensure recommendations not implemented on a timelier basis.

5. **AMENDMENTS TO THE AUDIT PLAN/AUDIT RESOURCES**

5.1 Due to a the current rapidly changing risk environment, combined with a long-term sickness absence within the Internal Audit Team has resulted in a review of the Internal Audit plan being undertaken, including relevant discussion with responsible managers. A number of amendments are proposed to the Internal Audit plan (see **Appendix C**):

Neighbourhood Services Culture Review (C/F)

Started, but not completed in 2020/21. Carried forward to 2021/22.

Community Centres (C/F)

Started, but not completed in 2020/21. Carried forward to 2021/22

Property Income (C/F)

Started, but not completed in 2020/21. Carried forward to 2021/22

Business Continuity Planning (Change category and reduce days)

Discussions indicated the Council's Business Continuity Plan was already due to undergo an update. It would add greater value to provide advice on a consultancy basis as the plan is being reviewed.

Corporate Governance Controls (New Review)

Discussions with Senior Management indicated it would add greater value to perform an annual review of corporate controls (appraisals and mandatory training) centrally.

Street Cleaning (Defer)

Given reduced resource available it was agreed this review could be deferred – three other reviews are being carried out within this service area (Neighbourhood Services) and no significant risk concerns have been identified.

Absence Management Follow Up (Defer)

Following a previous partial assurance rating a follow-up review of Absence Management was due to be performed. However, until the new policy is approved and has been embedded (at least 6 months) it will not add value to perform this review. Progress against implementation of the policy is being informally monitored as part of ongoing reviews of outstanding recommendations.

ICT Recommendations Follow Up (New Review)

Given the number of outstanding recommendations still in place following the 2020/21 follow-up, a need for a further formal follow up review in this area has been identified.

Counter Fraud (Amendments)

10 days of the allotted contingency has been allocated to NFI work and an additional review of covid-19 grant payments has been included due to the value of payments made by the Council in this area, alongside significant exposure to fraud risks.

6. RISKS

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

7. CONSULTATION

- 7.1 not applicable

8. CONCLUSION AND REASONS FOR RECOMMENDATIONS

The Committee is requested to

- i) note the progress against the audit plan for 2021/22;
- ii) note the progress made on audit recommendations to date outlined in Appendix B.
- iii) approve the suggested amendments to the 2021/22 audit plan in section 5

9. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

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

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**Appendices
attached to report:**

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

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

**Appendix C – Proposed amendments to the 2021/22 Internal
Audit Plan**

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

- **None**

CORPORATE IMPLICATIONS/RISKS:

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

Finance – Contained within the report

Equality – None

Information Governance – None

CARLISLE CITY COUNCIL
PROGRESS AGAINST REVISED AUDIT PLAN 2021/22

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Council-Wide	Consultancy	Business Continuity & Emergency Planning	20	1	Testing	Sep 21		
Council-Wide	Corporate	Environmental Strategy	20	2	Testing	Sep 21		
Neighbourhood Services	Directorate	Recycling (Perf Info)	10	0	Scoping	Sep 21		
Development Control	Directorate	Development Control (Complaints procedure)	10	0	Scoping	Sep 21		
Financial Services	MFS	Internal Control Questionnaires - Non Audited Systems	2	2	Testing	Sep 21		
Health & Well-being	VFM	Small grant payments (Community Services)	10	6	Draft	Sep 21		
Council-Wide	Counter-Fraud	Annual fraud review	5	1	Testing	Sep 21		
Council-wide	Governance	Good Governance Principles / Local Code of Conduct	5	3	Testing	Sep 21		
Council-Wide	Corporate	Scheme of delegation	5	-				
Community Services	Directorate	Sands Centre Redevelopment	20	-				
Neighbourhood Services	Directorate	Street Cleaning -operations	20	-				
Neighbourhood Services	Directorate	Fleet Management (inc Strategy)	20	-				
Human Resources	Directorate	Job Evaluation	20	-				
Organisation Development	Directorate	Workforce Development and Training (inc Workforce Strategy and e-learning)	20	-				
Digital Services	Directorate	Cyber-Security	20	-				
Development Control	Directorate	Major projects - governance arrangements	20	-				
Property	Directorate	Building Maintenance	20	-				

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Regulatory Services	Directorate	Disabled Facilities grants	20	-				
Homelessness Services	Directorate	Advice Agencies	15	-				
Financial Services	MFS	Financial Services Governance Arrangements	5	-				
Revenues & Benefits	MFS	Council Tax	20	-				
Financial Services	MFS	Creditors (including cheque control)	15	-				
Financial Services	MFS	Main Accounting System & Budget Monitoring (inc MTFP)	20	-				
Human Resources	Follow Up	Absence Management	5	-				
Financial Services	Counter-Fraud	Procurement review	10	-				
Council-Wide	Consultancy	Project Management	10	-				
Financial Services	Consultancy	E-Purchasing (Ordering/Creditors) (New System)	10	-				
3.		Follow-up contingency	20	3				
		Counter Fraud Contingency	20	3				
		Advice & Guidance Contingency	10	0				
		Contingency (2020.21)	83	70				
		Audit Committee	16	3				
		Planning & Management	53	15				
		OVERALL TOTAL	579	109				

* Days taken as at 24th June

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
B1801	Allowances, Travel & Subsistence (Employees) Reasonable	Recommendation 8 – Consideration should be given to implementing an electronic claim form to improve the legibility, efficiency and internal controls of the travel payment process, including consideration of set mileage for common journeys.	M	Allowances and expenses are not claimed and paid within the Council's current rules and regulations.	This needs to be discussed & investigated further to see if it is time and cost effective. This will be looked in line the i-Trent review which is due to be undertaken in 2020.	Payroll & i-Trent Supervisor / HR Manager	30 April 2021	30 September 2021	1	Review delayed due to vacant Head of Service Post. System review scheduled for September as part of contract renewal exercise. Use of electronic forms to be reviewed as part of this review.
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		1	Significant work has been undertaken to address issues with information security since the employment of the Head of Digital and Technology, and specific actions are intended in the future within future projects. In addition to these projects, the Information Governance Assurance Group, which held its first meeting on 27th May 2021, will be presented with an early draft of a specific action plan. This will be further refined and presented for agreement at the second meeting scheduled for 22nd July and become a living document to proactively record and deal with risks and issues identified through data breach reviews, input from services and internal audit.
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		1	This will be added as an action to the Information Governance Assurance Group Action Plan. However, work has already begun in the form of grouping the information asset register together with business classification, retention, security marking and the Council's Record of Processing Activity. An example spreadsheet amalgamating column headings has been prepared and the Customer Services Manager has embedded this into SharePoint as a master list. However, following agreement to progress a SharePoint infrastructure project, this may be built into that project. This may delay implementation but serve as a better long term solution whereby instead of a separate database descriptive list, the infrastructure creates the list as an output.
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		1	The risk register has been drafted based on discussions with the auditor at the time. The register was included which will be presented at the first meeting of the Information Governance Assurance Group on the 27th May, and risk will be a standing agenda item to identify new risks and manage them appropriately. However, the register is not currently a live document, so the action is outstanding.
A1903	Information Security (N/A - Memo)	R4. - Existing records relating to ICT risks, both Corporate and Operational should be reviewed/updated to clearly identify and segregate current embedded controls from planned actions.	M	Current records have the potential to provide false assurance risks are adequately controlled.	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-Jul-20		1	Reviewed as part of formal follow up of ICT recommendations. Some developments of risk register undertaken, but further recommendations made in relation to this area. Recommendation closed as replaced.
D1903 / G1901	Car Parking (inc Income) (Reasonable)	Recommendation 5 - The Outstanding debts should be resolved, and a revised service level agreement should be presented to M&S including relevant fees.	H	There is a risk of loss of income and reputational damage to the Council if agreements are not up to date.	Will liaise with Legal Services and Finance to draw up new SLA and outstanding debt.	Team Manager (Parking & Enforcement)	31 March 2020	31 May 2021	1	Council continued to engage with third party, providing breakdown of debt offset by money owed to provider (significantly reduced balance) and proposed updated SLA, but faced limited engagement. Council has since terminated contract with residual small debt remaining - closed as actioned.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
D1904	Driver Checks (Partial)	Recommendation 1 – All officers should be regularly reminded of their responsibility for carrying out necessary driver checks.	H	Officers driving on Council business without appropriate licence and/or insurance.	All managers given guidance and reminded of their responsibilities via email (November 2018 and December 2019). 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 Skillgate module to be developed for managers and permitted drivers to further embed checking process and highlight improved guidance.	Fleet and Depot Manager	Completed		1	New handbook finalised and in place and reminders issued by payroll. Handbook to be published in near future - See I2002 - closed as replaced.
D1904	Driver Checks (Partial)	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	Insufficient guidance in place for officers.	Handbook for Drivers to be reviewed and approved by SMT.	Fleet and Depot Manager	31 March 2020		1	Handbook reviewed and approved - See I2002 - closed as completed.
D1904	Driver Checks (Partial)	Recommendation 3 – Current processes should be reviewed to ensure there are assurances that driver checks are carried out for all relevant officers.	H	Officers driving on Council business without appropriate licence and/or insurance.	managers to ensure checks are carried within their remit in line with existing policy and repeated guidance. Payroll to check 'permitted drivers list' before paying any mileage allowance for staff using their own vehicles.	All managers	30 April 2020		1	Formal audit identified appropriate checks and testing now in pace - See I2002 - closed as completed.
D1904	Driver Checks (Partial)	Recommendation 4- A process should be in place to ensure all staff driving a pool car have an appropriate licence in place.	H	Officers driving on Council business without appropriate licence and/or insurance.	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) (Fleet office will continue to provide advice and remind managers of their responsibilities in line with existing policy to check drivers.)	Service Support Supervisor	30 April 2020		1	No progress possible as fleet cars not used during pandemic - deferred. See I2002 - closed as replaced.
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	If there are insufficient budgets for the service, there is a risk that Council priorities are not achieved / supported, this could also lead to reputation damage.	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)		1	Staffing budgets reviewed monthly in line with all budget monitoring, however additional pressures out with management control (such as Covid-19) continue to impacting on service budgets; ongoing external funding opportunities are continually sought to mitigate ongoing pressures; service budgets are subject to ongoing review. Closed.
E1903	Homeless Accommodation (Substantial)	Recommendation 2 - Casual staff should complete all mandatory training within Skillsgate including GDPR and Cyber Security training.	M	Non-compliance with GDPR legislation and a greater risk of a successful cyber-attack.	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		1	Organisation Development in process of reviewing arrangements for provision of training to Casual staff across full Council. This area will be reviewed as part of a forthcoming audit of Corporate Governance Controls.
E1903	Homeless Accommodation (Substantial)	Recommendation 3 - Individual training undertaken without Organisational Development involvement should be logged accordingly.	M	Corporate training records are not maintained / up to date.	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 June 2020		1	System implemented to report training records to Organisational Development. Evidence provided - closed.
A2001	Environmental Strategy - Baseline Data (Partial)	Recommendation 1 – A documented Project/Activity Action Plan should be developed to clearly communicate objectives, required actions, responsibilities, timescales and inform risk management activity related to Environmental Strategy data collection/assessment activity and reporting.	H	Lack of clarity in relation to requirements and allocated responsibilities leading to confusion, inefficient use of resources and exposure to unidentified risks.	An action plan to complete the organisational carbon footprint is being progressed, this plan will be a detailed sub-plan of an action in the Policy & Communication Service Plan. This plan will allocate roles and set a timescale for the completion of the work.	Policy & Communication	31/07/2020		1	Action plan in place and well developed, though consideration needed to including SMART actions for collation of all data sets - See I2003 - closed as replaced.
A2001	Environmental Strategy - Baseline Data (Partial)	Recommendation 2 – Clear and comprehensive local data definitions should be formally developed relevant to the City Council to inform and support Environmental Strategy data collection/assessment activity and reporting.	H	Lack of clarity in relation to the value and completeness of data leading to an inability to confirm data quality and the achievement of overarching requirements.	Ongoing work to formally develop local data definitions will be completed and definitions will be subject to regular review/revision as data availability/maturity improves.	Policy & Communication	31/08/2020		1	Data sets collated for majority of information streams, though some still outstanding - See I2003 - closed as replaced.
A2001	Environmental Strategy - Baseline Data (Partial)	Recommendation 3 – Details and arrangements for the completion of data quality activity should be developed and communicated accordingly.	M	Lack of clarity in relation to allocated responsibilities leading to inconsistent practice and lack of assurance in relation to data quality.	Policy and Communications Team arrangements and responsibilities for ensuring the quality of data processed by the Team in accordance with local data definitions will be developed and communicated to team members. The Policy and Communications Team will develop a dashboard to monitor data quality and highlight issues to be followed up with source data owners.	Policy & Communication	31/08/2020		1	Data quality checks undertaken, though some residual issues still remain that warrant further investigation - See I2003 - closed as replaced.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
A2001	Environmental Strategy - Baseline Data (Partial)	Recommendation 4 - The process and associated responsibilities for monitoring and managing data collection, assessment and reporting activity should be developed and communicated accordingly.	M	Lack of clarity in relation to allocated responsibilities leading to inconsistent practice and lack of assurance in relation to objective achievement.	The Policy and Communications Team process and associated responsibilities for monitoring and managing data collection, assessment and reporting in accordance with local data definitions will be developed. This will be communicated to Policy and Communications Team members and shared with source data owners.	Policy & Communication	31/08/2020		1	Process adequately documented - See I2003 - closed as completed.
F2002	Insurance (Reasonable)	Recommendation 1: Procedures / guidance should be documented to cover the Finance Officer's (Corporate Insurance & Governance) role.	M	If procedures are not clearly documented, officers may be unsure of their roles and responsibilities this may lead to reputational damage to the Council.	A procedure manual and guidance notes are in the process of being completed and will be undertaken alongside the main activities as they occur. This was put in place prior to the audit as a succession planning strategy.	Financial Services Manager	31/03/2021		1	Ongoing review in place, but time consuming to ensure comprehensive, due to potential risk exposure to business continuity.
F2002	Insurance (Reasonable)	Recommendation 2: The Risk Management Sub-Group should ensure suitable tracking of outstanding actions and meeting minutes should be formally recorded as presented to the Corporate Risk Management Group (CRMG).	M	If insurance issues are not monitored and reported this may lead to additional costs and reputational damage to the Council.	Agreed	Office Manager and PA to Chief Executive	30/09/2020		1	Action plan now utilised by sub-group. Closed.
F2002	Insurance (Reasonable)	Recommendation 3: Access to the insurance documentation should be reviewed and restricted to appropriate officers only.	M	There is a risk to the safeguarding of information if data was accidentally changed or deleted by unauthorised individuals.	Agreed – This has been completed	Financial Services Manager	31/08/2020		1	Access rights reviewed and reduced to appropriate officers - closed as completed.
F2002	Insurance (Reasonable)	Recommendation 4: All relevant officers should receive formal training to ensure full compliance with the Council's Managing Occupational Road Risk Policy. Ongoing monitoring should continue to take place to ensure that all incidents / accidents are appropriately recorded and reported.	M	Incorrect practice not identified and rectified may result in extra costs and reputational damage for the Council.	Further & ongoing training for staff in terms of road risk, standards and incident reporting and training / briefings to support managers. Ongoing monitoring to ensure compliance. The approved Handbook for Drivers (approved by SMT) will be circulated to all drivers, relevant managers and supervisors.	Fleet & Depot Manager	31/12/2020		1	Slide presentation and Skillsgate module under development and staff given access to relevant material within vehicles. Plans to roll out training underway.
F2002	Insurance (Reasonable)	Recommendation 5: Guidance should be issued to officers to ensure that the Finance Officer (Corporate Insurance & Governance) receives copies of all third party insurance documentation to ensure appropriate cover is in place.	M	If third party insurance is inadequate this may lead to additional costs and reputational damage to the Council.	Agreed – A reminder will be issued to appropriate officers.	Financial Services Manager	30/09/2020		1	Reminder issued, but still issues with non-compliance, so further action required.
N1801	Firewall (Partial)	Recommendation 1 - The Firewall Management Procedure (policy) should be reviewed to include other key issues e.g. procurement, frequency, completion and management of independent penetration testing review, conditions for and completion of internal vulnerability testing / checks including monitoring, results and action(s) taken.	M	Corporate framework not agreed / followed. Roles and responsibilities not documented.	Update Policies and implement regular reviews around policies, external penetration testing (including remedial actions). Create a centralised log of reviews taking place and actions taken. Create Centralised Calendar for reviews with dates and times accordingly	ICT Services Manager	01-May-19		1	See I2001 - Review of policies outstanding - closed as replaced.
N1801	Firewall (Partial)	Recommendation 2 - A Change Management policy should be drafted.	M	Corporate approach not agreed / formalised. Roles and responsibilities not documented. Potential for service or system failure if errors introduced.	Update change management policy with a specific policy for firewalls	ICT Services Manager	01-May-19		1	See I2001 - Review of policies outstanding - closed as replaced.
N1801	Firewall (Partial)	Recommendation 3 - Key ICT policies should be approved by Executive Management and / or Elected Members.	M	Lack of Executive / Elected Member support for key policies affecting use of ICT services.	Seek approval of key policies Executive Management and / or Elected Members	ICT Services Manager	1 st May 2019		1	See I2001 - Review of policies outstanding - closed as replaced.
N1801	Firewall (Partial)	Recommendation 4 - Review the action(s) planned and the target dates in the ICT Services Risk Register.	M	Actions not appropriate. Dates not applicable or missed.	Carry out regular reviews of the Corporate ICT risk register and send updates to policy & performance who update this.	ICT Services Manager	31-Mar-19		1	See I2001 - Some additions identified to risk register, but further development identified - closed as replaced.
N1801	Firewall (Partial)	Recommendation 5 - ICT should formally agreed and document operational arrangements with the external supplier (TNP).	H	There is potential key work not undertaken due to misunderstandings of tasks to be completed and responsibilities. Exposure to external threats could be more probable as a result of tasks not being completed.	Speak to TNP and get a written statement of understanding/SLA around support	ICT Lead Officer (Infrastructure)	31-Mar-19		1	See I2001 - Statement of understanding in place - closed.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
N1801	Firewall (Partial)	Recommendation 6 - ICT management should ensure an appropriate management framework is established to oversee operations and management of the Sonicwall firewall.	H	There is potential key tasks are not being undertaken by the third party supplier leaving the Council's IT services, systems and data exposed to external threats.	Speak to Elitetele and get a written statement of understanding around support	ICT Lead Officer (Infrastructure)	31-Mar-19		1	See I2001 - Contract no longer in place - closed as no longer relevant.
N1801	Firewall (Partial)	Recommendation 7 - Change management procedures should be drafted, approved and implemented. Firewall specific testing should be formally recorded and attached to the Service Desk (Remedyforce) application records.	H	Changes are not undertaken consistently with the potential for unrecorded changes leading to service / system failures because errors are introduced.	Formalise change management procedures for the firewall including roles and responsibilities. Rule checking and testing should be documented and formalised. Formalise rule testing as part of change management	ICT Lead Officer (Infrastructure)	01-May-19		1	See I2001 - Change management now documented; however Policy still requires review. Closed as replaced.
N1801	Firewall (Partial)	Recommendation 8 - Day-to-day management tasks should be documented and diarised accordingly. In addition to this ICT management should ensure others members of ICT undertake tasks on a rotational basis to aid familiarity.	M	Tasks not identified and therefore not completed as expected. Other staff unable to undertake tasks(s) in the event of the prime individual unavailable.	Update/document all firewall management tasks. Firewall changes to be checked by a 2nd officer once done and signed off in the change management call in Remedyforce	ICT Lead Officer (Infrastructure)	01-May-19		1	See I2001 - Evidence provided that process established - closed as completed.
N1801	Firewall (Partial)	Recommendation 9 - ICT should ensure the configuration of the Fortiguard (firewall) application is documented. This documentation would in the event of a need to re-install software ensure all agreed settings are known.	M	Full restore / recovery may not be possible in the event of hardware / software failure.	Document the firewall configuration e.g. ports used connectivity etc and show changed from default config.	ICT Lead Officer (Infrastructure)	1 st June 2019		1	See I2001 - Evidence of regular back-ups taken. Closed as completed.
N1801	Firewall (Partial)	Recommendation 10 - ICT should ensure all connected network devices are documented and subject to a periodic evidenced review.	M	All network devices not known. Devices may not be updated as required.	Document all network devices and configuration for them.	ICT Lead Officer (Infrastructure)	30-Sep-19		1	See I2001 - Network devices all documented including relevant meta-data. Closed as completed.
N1801	Firewall (Partial)	Recommendation 11 - ICT should complete the work surrounding monitoring the Windows Defender Anti-Virus software as soon as possible and establish processes for managing any exceptions identified.	M	Errors / failures not reported and addressed.	Continue to deploy Windows Defender ATP on devices and enhance configuration	ICT Lead Officer (Infrastructure)	30-Sep-19		1	See I2001 - now monitored in SIEM solution. Closed as completed.
N1801	Firewall (Partial)	Recommendation 12 - ICT Management review the Incident Management Procedure (Policy) ensuring it relates to the Council's structures and operations.	M	Does not cover all expected issues. Does not link to Council's structure / organisation.	Incident management policy to be reviewed and ensure reporting structure is accurate	ICT Lead Officer (Service Support)	01-May-19		1	See I2001 - Review of policies outstanding - closed as replaced.
N1801	Firewall (Partial)	Recommendation 13 - ICT Management should take steps to put in place a contract for the services provided by TNP.	H	The absence of a contract is in breach of the Council's Standing Orders and makes it difficult to seek legal redress should there be problems with service delivery.	Speak to TNP and Elitetele around a formal contract for support. Support agreement is in place and evidenced but is around support hours etc.	ICT Lead Officer (Infrastructure)	31-Mar-19		1	See I2001 - No evidence obtained - closed as replaced.
N1801	Firewall (Partial)	Recommendation 14 - ICT Management should take urgent action to address leaving the automatic fire protection system in automatic mode when individuals / external suppliers are working in the computer suite unattended. In addition to this logs should be established for access / work completed in the computer suite. On a periodical basis this should be reviewed by management to	M	A health and safety risk exists that staff / external suppliers are exposed to the system activating while they are in the computer suite.	Implement sign in system for external contractors explaining the use of FM200 in the datacentre. Refresh training for ICT staff on FM200 system. Ensure where there is a risk of accidental system activation that it is put into manual during the work period and activated afterwards. Computer room is in a secure fob area with	ICT Lead Officer (Infrastructure)	31-Mar-19		1	See I2001 - Appropriate system now in place - closed as completed.
N1801	Firewall (Partial)	Recommendation 15 - ICT Management should establish a framework for managing the request, completion and action(s) identified for external testing completed. Specifically the following should be addressed: 1) Managing reports received highlighting responsibilities, timescales for action(s) identified by category, records to be maintained with evidence, reporting as well as long term monitoring (if applicable). 2) Restricting access to reports and action(s) to ICT staff with specific responsibilities for this area. 3) Ensuring summary information on outcomes and action(s) taken with reports received are issued to the Senior Management Team and Elected Members accordingly.	H	Failure to act as required or consistently could expose the Council's IT services, systems and data to risk from external threats. Key action(s) may not be taken leading to an increased threat. Executive management / Elected Members are not made aware of key risks or action (s) taken. Lack of accountability and governance.	Document the management procedure for external ICT Health check reports / Review and update Remedial actions plans from ICT health check / Folder on K Drive now locked down to specific individuals who need access - ICT Management & infrastructure only. This will be carried forward when moved to SharePoint as it contains Penetration testing reports etc which are security sensitive. / Use Remedyforce for all change management/incidents relating to firewalls and reference this when producing management reports / Implement a governance framework for reporting outcomes and remedial action plans of external testing with SMT	ICT Lead Officer (Infrastructure)	01 May 2019		1	See I2001 - PSN compliance achieved, though requirement to address further lower priority remedial points in action plan. Closed as replaced.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
N1801	Firewall (Partial)	Recommendation 16 - ICT Management should ensure significant network incidents are handled as required via the agreed incident management policy and reported.	H	Failure to manage significant / critical incidents appropriately and take action as expected. Senior Management unaware of outcomes, actions and reasons. Lack of good governance and accountability for action(s).	Network core issue in November wasn't raised retrospectively in Remedyforce. Senior management were kept informed and staff were updated accordingly. All incidents will be documented.	ICT Lead Officer (Infrastructure)	01-May-19		1	See I2001 - Appropriate evidence now documented. Closed as completed.
N1801	Firewall (Partial)	Recommendation 17 - Management should develop firewall incident specific procedures for such events with first steps clearly documented.	H	Action to stop an incident or escalating not taken. Loss of ICT Services / Systems / Data. Potential breach of Data Protection legislation which could lead to financial penalties and public embarrassment.	Create an incident management process for firewall incidents specifically and ensure staff are aware	ICT Lead Officer (Service Support)	01-May-19		1	See I2001 - Review of policies outstanding - closed as replaced.
N1801	Firewall (Partial)	Recommendation 18 - ICT should ensure the issue relating to installing the latest Fortiguard (firewall) 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 New / revised functionality not available.	Review console in infrastructure meetings based on FortiGate release schedule. Remedyforce regular task and liaise with TNP over suitable software versions so they are installed promptly / Current version is minor release and TNP advised against it as they had seen issues in their testing and at other clients. /Reviews and reasons need documented in Remedyforce	ICT Lead Officer (Infrastructure)	31-Mar-19		1	See I2001 - Review of policies outstanding - closed as replaced.
N1801	Firewall (Partial)	Recommendation 19 - Steps should be taken to ensure the backup process for the Fortiguard (firewall) application is formalised with a copy stored outside of the Fortiguard environment.	M	Full restore / recovery may not be possible in the event hardware / software failure.	Take weekly off-device firewall backups through the console and seek advice from TNP whether this can be automated. Backups are created automatically on the devices but are then not stored off-device. Create a Remedyforce regular task and document procedure.	ICT Lead Officer (Infrastructure)	01-May-19		1	See I2001 - Evidence of regular back-ups provided. Closed as completed.
N1801	Firewall (Partial)	Recommendation 20 - ICT should look to deploy a solution relating to the management of network devices and logs produced as soon as possible. A suitable management framework should be in place to report on alerts accordingly.	M	Inability to report on devices in the event of problems. Action not taken regarding significant / key events as alerts not defined which could lead to problems or failures. Management / audit logs of key activity not available for management review or in the event of a problem.	SIEM solution currently being evaluated for central log management/alerting	ICT Services Manager	01-Jul-19		1	See I2001 - Appropriate system now in place - closed as completed.
N1801	Firewall (Partial)	Recommendation 21 - 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.	Investigate enabling the ASA's firewall functions on both Allerdale and Carlisle devices already in place, beyond the current IP address limiting functions to control traffic. Need agreement from Allerdale BC and steer on R&BS shared service as this may impact service and replication speeds.	ICT Lead Officer (Infrastructure)	01-Sep-19		1	See I2001 - No progress to date - closed as replaced.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
N1801	Firewall (Partial)	Recommendation 22 - Firewall security for the FortiGate solution should be reviewed and action taken to address the weaknesses identified.	H	Breach of agreed policy. The potential exists of unauthorised access to the firewall processes. Management unable to review work / tasks completed on the firewall solution.	Implement password changes on all firewalls every 3-6 months and document when they have taken place. Use remedy force regular tasks to ensure regular changes take place / Implement password complexity settings available in firewall / Implement idle time out override to 30 mins / Speak to TNP and get a written statement of understanding around support / Carry out regular reviews of firewall admin accounts and document reviews - Use Remedyforce regular tasks and review same time as password changes / Implement management audit log reporting/alerting via SMTP to Remedyforce / Update procedures for firewall admin account approval - must be signed off by head of ICT Services	ICT Lead Officer (Infrastructure)	01-May-19		1	See I2001 - Settings reviewed and updated, but policy still requires update. Closed as replaced.
N1801	Firewall (Partial)	Recommendation 23 - Firewall rule management for the FortiGate solution should be reviewed and action taken to address the weaknesses identified.	H	Rules may exist which undermine the protection of ICT services and systems. / Existing rules may potentially be invalid and therefore increase threats. / ICT staff are not fully aware of the reasons for rules leading to confusion / misunderstandings.	Update descriptions on all rules and review external supplier rules on a regular basis using Remedyforce tasks / Rule rationalisation exercise need to be completed. / Update descriptions on all rules as part of rule rationalisation project. / Create a central review repository that is updated when regular reviews take place use Remedyforce regular tasks baseline against last set number of rules. / Document all rules and carry out 6 monthly review to confirm additions/deletions. All changes must go through Remedyforce change control.	ICT Lead Officer (Infrastructure)	31-Mar-19		1	See I2001 - Changes now documented. Closed as completed.
N1801	Firewall (Partial)	Recommendation 24 - Alerts should be defined for the FortiGate firewall for any key failures / events. In addition to this ICT Management should consider using visual displays in the main ICT office to alert staff of any key failures / events on the firewall.	H	Action not taken regarding significant / key events as alerts not defined which could lead to problems or failures. / Potential loss of ICT Services, Systems and Data. / Potential breach of Data Protection legislation which could lead to financial penalties and public embarrassment.	Implement SMTP alerts for Critical and High alerts to come to Infrastructure and automatically into Remedyforce for assignment/investigation. Look at an Alert display in the ICT office with the SIEM solution to show alerts.	ICT Lead Officer (Infrastructure)	30-Sep-19		1	See I2001 - Alerts now documented. Closed as completed.
N1801	Firewall (Partial)	Recommendation 25 - Internal vulnerability testing should be established urgently. ICT Management should agree and document the processes and management framework for undertaking internal vulnerability testing, storing and recoding and remedial action(s) as well as securing outputs and evidence.	H	Vulnerabilities are not detected after any changes made to ICT infrastructure / network leading to exposure to external threat. / Potential loss of ICT Services, Systems and Data. Potential breach of Data Protection legislation which could lead to financial penalties and public embarrassment.	Framework to be designed and signed off by SMT / Security folder on K Drive now locked down to specific individuals who need access - ICT Management & infrastructure only. This will be carried forward when moved to SharePoint as it contains Penetration testing reports etc which are security sensitive. Any remedial actions plans need referenced back to Remedyforce.	ICT Services Manager / ICT Lead Officer (Infrastructure)	30-Sep-19		1	See I2001 - No progress to date - closed as replaced.
N1801	Firewall (Partial)	Recommendation 26 - Steps should be taken to review the storage of log information for the Fortianalyzer solution and alerting should be established for significant / key events.	M	Action not taken regarding significant / key events as alerts not defined which could lead to problems or failures. / Storage could be exceeded resulting in loss of key log data.	Check current retention schedules. Speak to TNP to see if auto-archiving can be implemented / Implement SMTP alerts for Critical and High alerts to come to Infrastructure and automatically into Remedyforce for assignment/investigation.	ICT Lead Officer (Infrastructure)	01-Jun-19		1	See I2001 - Alerts now documented. Closed as completed.
D2002	City Centre (Reasonable)	Recommendation 1: Procedures / guidance for tasks should be documented, including pavement café licenses, events (external & internal), promotions and commissioning maintenance work in the city centre.	M	If procedures are not clearly documented, officers may be unsure of their roles and responsibilities and incorrect practices may occur.	City Centre Officer to review procedures and document procedure notes for pavement café licenses, events (external & internal), promotions and commissioning maintenance work in the city centre.	Destination Manager	29-Jan-21		1	Procedures prepared covering all areas raised within the audit - closed.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
D2002	City Centre (Reasonable)	Recommendation 3: 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	Risk management activity is not completed or recorded consistently which may result in potential exposure to unidentified and / or uncontrolled risk.	Destination Manager will monitor the risks on a quarterly basis in line with the Corporate Risk Management Policy and identify and include any new risks.	Destination Manager	29-Jan-21		1	Relevant risk register reviewed April 2021 and found to have been reviewed on a timely basis - closed.
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	1	Privacy statement now prepared and published on City Council website. Privacy information still to be included on application forms.
D2002	City Centre (Reasonable)	Recommendation 5: Documentation retained should be streamlined to minimise records retained and should be easily accessible for all relevant officers.	M	Failure to effectively control records management.	Team and Events Coordinator to structure shared documents and ensure all relevant officers have access.	Destination Manager	29-Jan-21		1	Streamlining exercise carried out - all relevant information now held on one SharePoint site.
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	1	No progress
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	1	Minutes provided but no events running currently due to Covid-19, so unable to confirm that rec is implemented - defer as unable to test
D2002	City Centre (Reasonable)	Recommendation 9: All officers should be working from the most up to date version of the Events Guidance. Older versions should be removed from the Events Risk Management Group on SharePoint.	M	Incorrect practices may occur which may lead to reputational damage to the Council.	The older version of the events guidance will be removed from SharePoint and in future when a new version is uploaded the previous version will be removed.	Health and Wellbeing Project Manager	30-Nov-20		1	Only latest guidance retained on SharePoint - closed.
D2002	City Centre (Reasonable)	Recommendation 10: A terms of reference including roles and responsibilities should be documented for the Community Events Support Panel along with documented procedures relating to individual officer and the panel's tasks.	M	If procedures are not clearly documented, officers may be unsure of their roles and responsibilities and incorrect practices may occur this may lead to reputational damage to the Council.	Destination Manager and City Centre Officer to write terms of reference and procedures for Community Events Support Panel.	Destination Manager	29-Jan-21		1	ToR in place including roles and responsibilities - closed.
D2002	City Centre (Reasonable)	Recommendation 11: Debrief sessions should be held for all city centre events (internal and external) so that feedback and ideas can be discussed to help improve future events.	M	Missed opportunities to further improve future events	Team and Events Coordinator to identify all events and convene meetings with relevant parties once events have taken place	Destination Manager	31-Dec-21	30 August 2021	1	Debrief sessions now delivered for completed events - evidence provided. Closed.

Appendix C – Proposed amendments to the 2021/22 Internal Audit Plan

Category	Audit Area	Proposed Scope	Original	Revised	Comments
			Days	Days	
Corporate Reviews	Business Continuity & Emergency Planning	Risk based review of procedures, plans and processes, ensuring Council is resilient towards threats to business continuity, including lessons learned from global pandemic.	20	0	Move to Consultancy work
	Environmental Strategy	Risk based review of implementation and achievement of strategy to reduce the Council's carbon usage.	20	20	
	Scheme of delegation	Risk based review of procedures in place delegating authority for decision-making to ensure suitable, efficient and fit for purpose.	5	5	
	Corporate Governance Controls	Annual review of mandatory corporate-wide governance controls (appraisals / mandatory training)	0	5	Need identified following discussions with SMT
Community Services	Sands Centre Redevelopment	Risk based review of governance processes in place to ensure appropriate delivery of significant ongoing project.	20	20	
	Street Cleaning -operations	Departmental risk-based review of governance, risk management and internal control framework.	20	0	Deferred to 21/22 as sufficient coverage of service area in plan.
	Recycling (Perf Info)	Review of completeness, accuracy and timeliness of performance information and implementation of actions to improve performance.	10	10	
	Fleet Management (inc Strategy)	Risk based review of implementation and achievement of strategy.	20	20	
	Job Evaluation	Risk based review to ensure process to assess job descriptions and determine salary is suitable, fair and fit for purpose.	20	20	
	Workforce Development and Training (inc Workforce Strategy and e-learning)	Risk based review of strategy in place to ensure officers receive relevant support and access to training and development.	20	20	
	Community Centres	Departmental risk-based review of governance, risk management and internal control framework.	0	20	C/F from 2020/21
	Neighbourhood Services (Culture review)	Audit to review culture in place to ensure aligned with corporate expectations, as recommended following two investigations within the department.	0	15	C/F from 2020/21
Corporate Support	Cyber-Security	Risk based review of controls in place to protect security and integrity of the Council's electronic information.	20	20	
Economic Development	Development Control (Complaints procedure)	Risk based review of process in place to ensure fair, complete and timely response to complaints received in relation to development control processes and decisions.	10	10	
	Major projects - governance arrangements	Risk based review focusing on governance arrangements in place for major projects within the Directorate (including Borderlands and St. Cuthbert's Garden village)	20	20	
	Property Income	Wider review of property income following cancellation of 2019/20 review of Lanes Income as a result of Covid-19 pandemic. Review arrangements in place to maximise income collection and ensure Council expectations are delivered.	0	15	C/F from 2020/21
Governance & Regulatory Services	Building Maintenance	Risk based review of arrangements in place to ensure safety and upkeep of Council property including compliance with relevant legislation.	20	20	
	Disabled Facilities grants	Risk-based review of processes in place to ensure payment and monitoring of grants.	20	20	
	Advice Agencies	Risk-based review of support services within Homelessness Services to ensure clients have access to relevant support and information.	15	15	

Appendix C – Proposed amendments to the 2021/22 Internal Audit Plan

Category	Audit Area	Proposed Scope	Original	Revised	Comments
			Days	Days	
Main Financial Systems	Internal Control Questionnaires - Non Audited Systems	Annual questionnaires issued to ensure adequate controls in place for all significant systems and process not subject to audit in the previous year.	2	2	
	Financial Services Governance Arrangements	Overall review of Financial Services Governance arrangements to feed into individual MFS reviews	5	5	
	Council Tax	Review of controls in place for processing collection of Council Tax (part of triennial programme of main financial systems)	20	20	
	Creditors (including cheque control)	Review of controls in place for payment of creditor invoices (part of triennial programme of main financial systems)	15	15	
	Main Accounting System & Budget Monitoring (inc MTFP)	Review of controls in place for financial monitoring (part of triennial programme of main financial systems). Include review of budget setting process to ensure sustainable and realistic budget setting in place over medium term.	20	20	
Governance	Good Governance Principles / Local Code of Conduct	Annual update of local code of conduct, including co-ordinating update of governance processes from responsible managers	5	5	
Follow Ups	Contingency / Routine Follow Up of Audit Recommendations	Follow up review of implementation of all audit recommendations.	20	20	
	Absence Management	Follow up of implementation of recommendations from previous review of Absence Management	5	0	Limited added value until new process is approved and established. Defer to 2022/23
	ICT O/S Recommendations ⁴	Follow up of implementation of recommendations from previous review of ICT recommendations	0	5	Need for further follow up identified.
Counter Fraud	Contingency	Contingency for performing fraud investigations, delivering fraud training and progressing annual counter-fraud improvements action plan.	20	10	NFI testing
	Annual fraud review	Annual assessment of authority's counter-fraud arrangements.	5	5	
	Procurement review	Focused review of counter-fraud arrangements in place to prevent and identify procurement fraud.	10	10	
	NFI	Testing of potential duplicate payments and oversight of NFI testing carried out by the Council.	0	10	As above
	Covid-19 Grant Payments	Review of further payments made by Council on behalf of central government to ensure suitable counter-fraud controls are in place.	0	10	Need identified following review of risk environment.
Advice & Consultancy	Contingency	Contingency for audit advice requested throughout the year.	10	10	
	Project Management	Consultancy role to provide advice on implementation of new project management arrangements.	10	0	Deferred
	E-Purchasing (Ordering/Creditors) (New System)	Consultancy role to provide advice on full implementation of new system.	10	10	
	Business Continuity & Emergency Planning	Consultancy exercise to support and provide advice to Policy & Performance as they undertake a full review of relevant procedures, plans and processes, ensuring Council is resilient towards threats to business continuity, including lessons learned from global pandemic.	0	10	Moved from Corporate reviews.
Contingency	Contingency	General contingency for additional audit work identified within the financial year (e.g. grant claims) including completion of 2020/21 internal audit plan.	83	36	3 reviews c/f

Appendix C – Proposed amendments to the 2021/22 Internal Audit Plan

Category	Audit Area	Proposed Scope	Original	Revised	Comments
			Days	Days	
VFM & Efficiency Reviews	Small grant payments (Community Services)	VFM review of small grant payments to local organisations.	10	10	
Audit Committee	Audit Committees - Preparing reports, briefings, attending committee etc.	Time spent preparing reports and attending Audit Committee.	16	16	
Planning and Management	General Team Management	Principal Auditor time managing and administrating team performance (including team meetings, one to ones, appraisals). 2 hours per week.	20	20	
	Team Admin	Auditor time performing administrative tasks (team meetings, timesheets, appraisals). 1 hour per week.	10	10	
	Annual review and set up of new documentation	Updating audit manual, including template documents and monitoring systems.	5	5	
	Continuous Improvement	Time spent reviewing the way Internal Audit deliver work and enhancing audit processes.	10	10	
	Planning (2022/23)	Time spent preparing plan for 2022/23	5	5	
	Risk Management Sub Group	Principal Auditor attendance at Risk Management sub-group.	3	3	
TOTAL PRODUCTIVE DAYS			579	557	
Admin Codes	Annual Leave		79	79	
	Bank Holidays		21	21	
	Sickness		13	35	Long-term absence and phased return
	Training		15	15	