

Report to Audit Committee

Meeting Date: 24 September 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 (JULY TO SEPTEMBER)

Report of: CORPORATE DIRECTOR FINANCE & RESOURCES
Report Number: RD39/21

Purpose / Summary:

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

Recommendations:

The Committee is requested to

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

Tracking

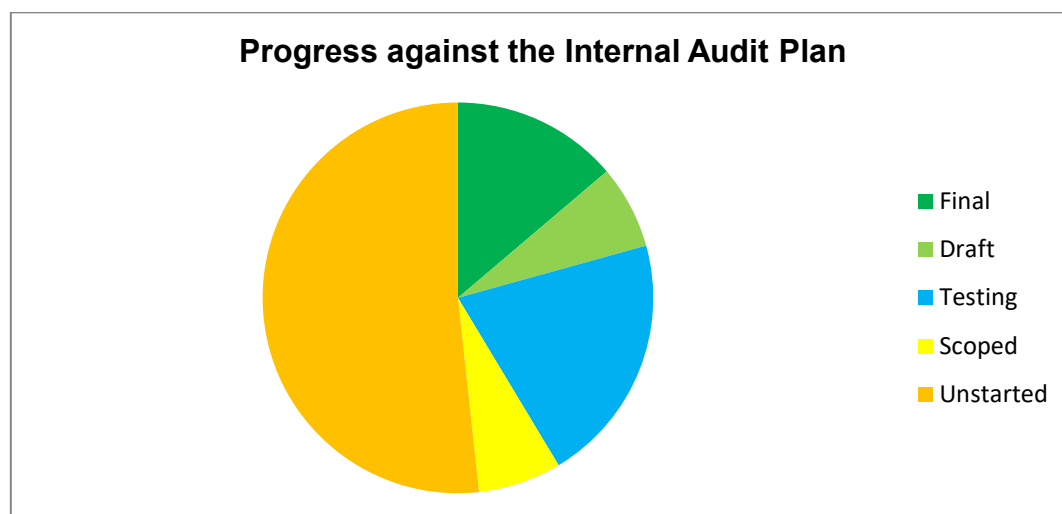
Audit Committee:	24 September 2021
Scrutiny Panel:	Not applicable
Council:	Not applicable

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 July 2021 to September 2021. The Committee are reminded that work on the 2021/22 plan did not properly start until June due to time being allocated to complete the 2020/21 plan at the start of the financial year.

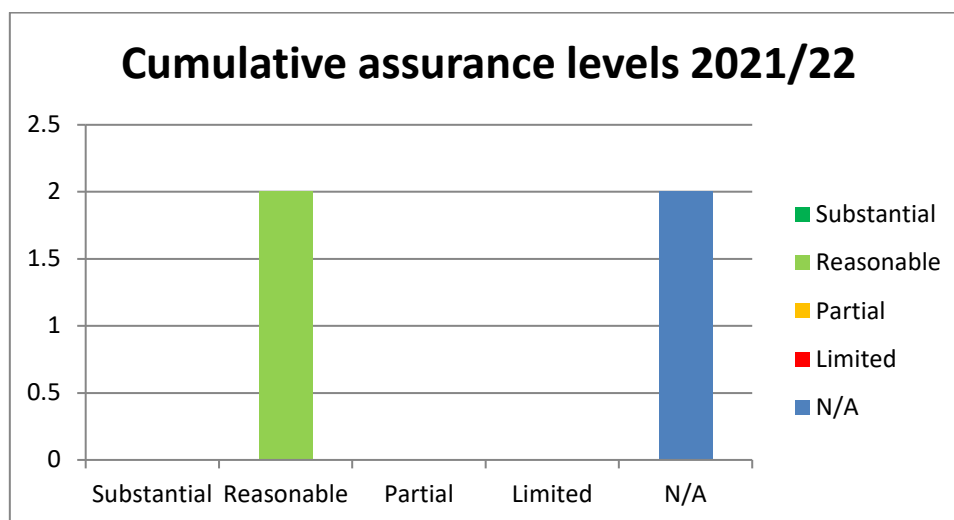
2. PROGRESS AGAINST AUDIT PLAN

- 2.1 Progress against the 2021/22 audit plan is detailed at **Appendix 1**. 21% of planned reviews have been finalised to draft stage and total of 40% of planned reviews are at an advanced testing stage.



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

Review Area	Assurance Level
Internal Control Questionnaires	N/A
Third Sector Grant Funding (VFM)	Reasonable
Good Governance Principles / AGS	N/A
Community Centres	Reasonable



- 2.3 Internal Control questionnaires were collated and completed by both Senior Managers (for general directorate assurances over governance arrangements) and officers responsible for main financial systems not audited in the previous financial year. These contributed towards completion of the Annual Governance Statement, which forms part of the final accounts for 2020/21.

3 PERFORMANCE INDICATORS

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

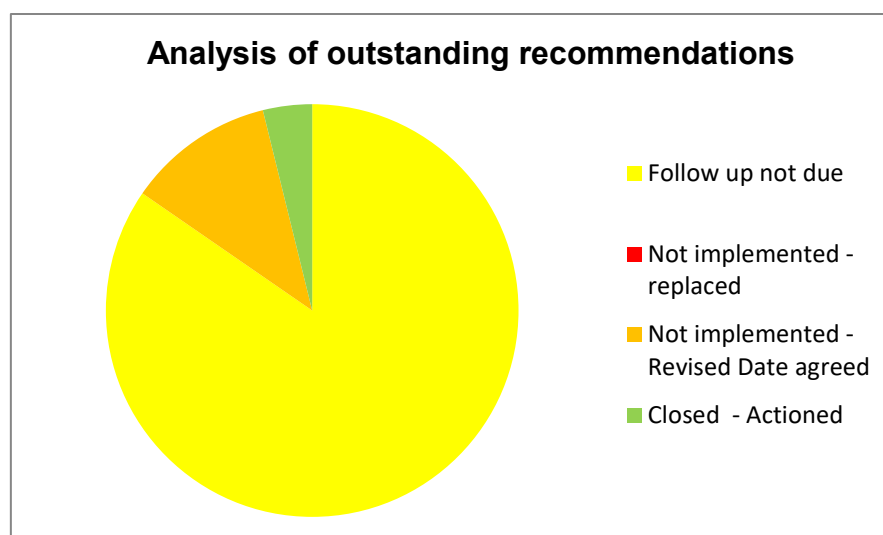
Indicator	Target (YTD)	Performance	Comments
Planned Audits Completed	45%	14%	Annual target 90%
Timely Draft Reports (within 3 months of fieldwork starting)	80%	50%	
Timely Final Reports (within 8 days of client response)	90%	100%	
Recommendations Agreed	95%	100%	
Assignments completed (within 10% of allocated resource)	60%	75%	
Positive feedback	90%	-	No responses to date
Chargeable time	80%	66%	
Recommendations implemented first time	80%	100%	

- 3.2 While only 14% of reviews have been finalised (and 21% completed to draft) at the time of reporting, the Committee are reminded that work on the 2021/22 plan did not commence in earnest until June 2021, so this represents four months audit work.

- 3.3 Progress on the plan has been impacted by a further period of long-term sickness absence within the team.
- 3.4 Given the resource challenges still faced by Internal Audit, in addition to the announcement relating to Local Government Re-organisation and an ongoing rapidly changing risk environment, a thorough review of the Internal Audit plan will be carried out in Autumn 2021, including consideration of any additional resources required by the team. This will include consideration of a further carry forward into the 2022/23 financial year if required.
- 3.5 A revised plan with appropriate audit coverage will be presented to the December 2021 Committee. The Committee are reminded that the approved Audit Charter enables this level of flexibility, which is viewed as an essential component of the planning process, devised to maximise added value that Internal Audit can bring to the organisation.

4 AUDIT RECOMMENDATIONS

- 4.1 **Appendix B** shows a summary position of outstanding audit recommendations and progress made against implementing these. Once the agreed implementation date has passed, internal audit will ask the responsible officer for an update of progress. The responses will then be reported to the next available Audit Committee meeting and, if implemented, will then be removed from the list so that only outstanding recommendations remain. Where the recommendations relate to a partial assurance audit, these will be subject to a formal follow up and will be reported back to Audit Committee separately. New recommendations will be added to the list once final reports are agreed.
- 4.2 6 recommendations out of 24 followed up were found to have been fully implemented (5 in line with original agreed timescales) and are now closed.



- 4.3 The primary reason for delays in the implementation of recommendations relates to the Covid-19 global pandemic, and the additional work this has caused to officers within the organisations as well as the disruption to some Council services. As most services are now returning to normal levels, it is expected that performance on implementation will improve in the next quarter. It is likely that the revised Audit Plan will include provision for additional resource to progress follow up actions, including reporting to SMT.

5. RISKS

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

6. CONSULTATION

- 6.1 not applicable

7. CONCLUSION AND REASONS FOR RECOMMENDATIONS

The Committee is requested to

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

8. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

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

Contact Officer: Michael Roper

Ext: 7520

**Appendices
attached to report:**

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

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

- None

CORPORATE IMPLICATIONS/RISKS:

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

Finance – Contained within the report

Equality – None

Information Governance – None

CARLISLE CITY COUNCIL
PROGRESS AGAINST REVISED AUDIT PLAN 2021/22

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Financial Services	MFS	Internal Control Questionnaires - Non Audited Systems	2	2	Final	N/A	N/A	
Health & Well-being	VFM	Small grant payments (Community Services)	10	9	Final	Sep 21	Reasonable	
Council-wide	Governance	Good Governance Principles / Local Code of Conduct	5	3	Final	N/A	N/A	
Health & Well-being	Directorate	Community Centres	20	22	Final	Sep 21	Reasonable	
Council-Wide	Corporate	Environmental Strategy	20	21	Draft			
Property Services	Directorate	Property Income	15	19	Draft			
Neighbourhood Services	Directorate	Neighbourhood Services (Culture Review)	15	13	Testing			
Council-Wide	Consultancy	Business Continuity & Emergency Planning	10	3	Testing			
Neighbourhood Services	Directorate	Recycling (Perf Info)	10	1	Testing			
Development Control	Directorate	Development Control (Complaints procedure)	10	1	Testing			
Council-Wide	Counter-Fraud	Annual fraud review	5	1	Testing			
Community Services	Directorate	Sands Centre Redevelopment	20	12	Testing			
Organisation Development	Directorate	Workforce Development and Training (inc Workforce Strategy and e-learning)	20	3	Scoped			
Regulatory Services	Directorate	Disabled Facilities grants	20	2	Scoped			
Council-Wide	Corporate	Scheme of delegation	5	-				
Neighbourhood Services	Directorate	Fleet Management (inc Strategy)	20	-				
Human Resources	Directorate	Job Evaluation	20	-				

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Digital Services	Directorate	Cyber-Security	20	-				
Development Control	Directorate	Major projects - governance arrangements	20	-				
Property	Directorate	Building Maintenance	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	-				
ICT	Follow Up	ICT Recommendations	5	-				
Financial Services	Counter-Fraud	Procurement review	10	-				
Council-Wide	Consultancy	Project Management	10	-				
Financial Services	Consultancy	E-Purchasing (Ordering/Creditors) (New System)	10	-				
			Follow-up contingency	20	10			
			Counter Fraud Contingency	20	6			
			Advice & Guidance Contingency	10	2			
			Contingency (2020.21)	41	56			
			Audit Committee	16	3			
			Planning & Management	53	38			
			OVERALL TOTAL	557	227			

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
B1703	Flexitime & Toil (Reasonable)	The use of the Flexi bank procedures should be reviewed to ensure they are applied consistently.	M	Abuse, inconsistent approach and potentially fraudulent claims due to lack of awareness and non-adherence to policy	Use of flexi bank procedures will be reviewed alongside the flexi policy and additional guidance issued to Managers and staff, if appropriate.	HR Manager	31 March 2019	31 March 2022	4	HR currently looking at simplifying the Flexi / TOIL guidance with consideration to both LGR and the current flexi system approaching end of life. Revised guidance to be issued by end of 2021/22.
B1703	Flexitime & Toil (Reasonable)	The policy should be more specific with regards to guidance for travel for courses / training.	M	Abuse, inconsistent approach and potentially fraudulent claims due to lack of awareness and non-adherence to policy	Existing guidance for travel time, expenses and mileage will be updated for Managers and staff to supplement the current Flexitime scheme.	HR Manager	31 March 2019	31 March 2022	4	
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	4	Review of process to be undertaken Autumn 2021, with completion expected by close of 2021/22.
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	31 July 2021	4	
B1804	Casual, Interim & Agency (Reasonable)	A process to cover the administration of agency, casual and intermediary staff should be completed and approved, including ensuring all posts are approved and that use is monitored on an ongoing basis.	H	If procedures and processes are not clearly documented there is a risk that service objectives are not achieved as officers may be unsure of their roles and responsibilities. There is also a risk that this may result in sanctions, litigation and reputational damage to the Council, in addition to the additional financial burden of unapproved staff in post	Existing council policies will be reviewed and amended, as necessary, to include all classes or workers and employees.	HR Manager	30 April 2019	31 July 2021	4	
B1803	Safeguarding (Reasonable)	Recommendation 3 – The Council should ensure all staff required to complete corporate training in relation to adult and child protection complete the relevant modules within Skillgate.	M	Staff are not appropriately trained and as a result individual safeguarding concerns are not raised	A reminder will be issued to all relevant officers asking them to complete the relevant Skillgate training modules.	Corporate Director of Finance and Resources / Workforce Development Manager	01-Jul-19	01 July 2021	4	Significant work has been undertaken to improve compliance with mandatory training, with the majority of outstanding training (c.20 per module) relating to new starters or refresher training. Further work is planned to ensure further briefing is provided to Members. This recommendation can now be closed, though it is clear that responsible officers need to continue to ensure compliance on an ongoing basis.
D1902	Bereavement Services (Reasonable)	Recommendation 1 – A review of the procedure notes should be undertaken.	M	Procedural changes are not formally recorded and a lack of service continuity in the absence of staff.	Procedure notes will be reviewed and updated where necessary.	Bereavement Services Manager	30 th Nov 2020	30th December 2020	2	Delayed due to absence/vacancies within the team. Recruitment exercise underway to ensure full team in place by January 2022. Procedures to be updated by new Head of Service once in post.
D1902	Bereavement Services (Reasonable)	Recommendation 2 – Management should ensure that the identified team priorities are addressed.	M	Identified critical factors which hinder the service are not addressed.	Once R3 is implemented a new appraisal will be completed and team priorities addressed.	Bereavement Services Manager	30 th June 2020		2	Delayed due to absence/vacancies within the team. Recruitment exercise underway to ensure full team in place by January 2022. New Service Plan in place and activity underway to share responsibilities between team members. Recommendation can be closed once full team in place.
D1902	Bereavement Services (Reasonable)	Recommendation 4 - The Provision of Crematoria Mutual Aid agreement should be reviewed and updated to ensure that it complies with legislation.	M	Exceeding budget with the use of casual staff.	Discussions will be held with Copeland Council and Legal Services to update the agreement to ensure it is covering the necessary legislation	Bereavement Services Manager	30th April 2020	30 December 2020	2	Delayed due to absence/vacancies within the team. Recruitment exercise underway to ensure full team in place by January 2022. Healthy City Manager to progress in conjunction with Information Governance Manager.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
D1902	Bereavement Services (Reasonable)	Recommendation 5 – The retention schedule and privacy statement should be reviewed to ensure the same retention period is applied.	M	Non-compliance with GDPR legislation resulting in service user details being shared without permission.	The retention schedule will be updated to reflect the current practices and the privacy statement. Discussion will be held with the Information Governance Manager.	Bereavement Services Manager	30th April 2020	30 December 2020	2	Delayed due to absence/vacancies within the team. Recruitment exercise underway to ensure full team in place by January 2022. Healthy City Manager to progress in conjunction with Information Governance Manager.
D1902	Bereavement Services (Reasonable)	Recommendation 7 – The memorial forms should be reviewed so that service users are aware their data is being sent to a third-party provider.	M	Non-compliance with GDPR legislation.	Memorial forms will be reviewed and updated accordingly.	Bereavement Services Manager	30th April 2020		2	Delayed due to absence/vacancies within the team. Recruitment exercise underway to ensure full team in place by January 2022. Healthy City Manager to progress in conjunction with Information Governance Manager.
D1902	Bereavement Services (Reasonable)	Recommendation 10 – The premises handbook should be completed in full.	M	Non-compliance with Council procedures.	Full review of the premise's handbook will be completed.	Bereavement Services Manager	30th Nov 2020	31 March 2021	2	Delayed due to absence/vacancies within the team. Recruitment exercise underway to ensure full team in place by January 2022. Healthy City Manager to progress in conjunction with Property Services.
D1902	Bereavement Services (Reasonable)	Recommendation 12 – The Surveillance Camera Operating Procedure should be completed, and the signage updated in line with the procedure.	M	Non-compliance with Council procedures.	The Surveillance Camera Operating Procedure will be completed and implemented.	Bereavement Services Manager	30th April 2020	31 December 2021	2	Delayed due to absence/vacancies within the team. Recruitment exercise underway to ensure full team in place by January 2022. Healthy City Manager to progress in conjunction with Information Governance Manager.
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	2	Not been possible to complete due to disruption of Covid-19. Proposed review date agreed. No progress identified as part of Q2 follow up
D1905	Tourist Information Services (Reasonable)	Recommendation 11 - The relevant fees and charges schedule should be reviewed as part of the next budget process to ensure it accurately reflects all rates and charges.	M	Failure to obtain value for money for services provided	All fees and charges are now included in the financial process.	Destination Manager	01 October 2019	30 May 2021	2	Relevant update not included as part of latest fees and charges reporting cycle. To be included in 2021/22 exercise. No progress identified as part of Q2 follow up
D1905	Tourist Information Services (Reasonable)	Recommendation 13 - A key list should be documented, and staff should sign for the keys that they have been issued with. Arrangements should be made to have an additional safe key cut. Safe keys should not be retained on the premises overnight.	M	Safeguarding of assets is not effective because of inadequate safeguarding arrangements.	All keys & alarm fobs will be accounted for and signed for by officers in possession of keys for Town Hall.	Destination Manager	31 January 2020	31 January 2021	1	Key holder list now in place. Evidence provided to support. Closed.
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 April 2020	31 March 2022	2	Options currently under review (with potential alternatives to work with neighbouring authorities identified as a result of Local Government Re-organisation). Tender exercise (or alternative approach) to be actioned post completion of discussions. Revised completion date agreed.
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 March 2020	31 March 2022	2	A position statement will be produced to support the development of options given recent announcements on LGR
G1902	Treasury Management (Substantial)	Recommendation 1 - Risks should be reviewed by another officer in the absence of the risk owner, in line with the Corporate Risk Management Policy.	M	If risks are not regularly monitored there is a risk that Council priorities are not achieved / supported.	Risk Register contact details to be updated to include a Deputy should the Risk Owner be absent for any reason. Risk Management Assurance Framework to be updated to ensure deputy risk owners are nominated.	Principal Accountant/ Office Manager & PA to Chief Executive	01 July 2020	30 January 2021	2	Risk Management Assurance Framework review is yet to commence . Risk Management Champion is aware of the need to implement this recommendation and will do once the Review is underway.
G1902	Treasury Management (Substantial)	Recommendation 2 - Access to the Accountancy Drive and the folders within this including treasury management should be reviewed and restricted to officers who only need access.	M	There is a risk to the safeguarding of information if data was accidentally changed or deleted by unauthorised individuals.	Password protection to be added to the master cash flow spreadsheet and the password shared with relevant officers. Restrictions were previously in place to limit access for certain individuals to specific folders only. Unsure when or why these have been removed. A review of access to the Accountancy drive to be undertaken with IT and access restricted again where required. Roll out to Office 365 would resolve this going forward.	Technical Finance Officer / Principal Accountant	May 2020 / October 2020	30 April 2021	2	Password protection implemented - review of directory access to be undertaken, which will allow recommendation to be closed.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
A1902	Absence Management (Partial)	Recommendation 3 – the policy should be revised to ensure it can deliver a consistent and fair approach, including incorporation of actions to address the issues identified within this audit.	H	Inconsistent approach results in failure to manage absences and also potential disciplinary action and employment tribunals.	Task and finish group has been established made up of members and HR to review. First virtual meeting scheduled w/c 15 th June 2020	HR Manager	31 st December 2020			Draft policy to be presented to Employee panel in September for approval. Will be included in formal follow up proposed for start of 2022/23.
A1902	Absence Management (Partial)	Recommendation 7 – Template forms should be revised and consideration should be given to developing a more intuitive electronic process.	H	Forms do not provide relevant information of inform appropriate corrective action, resulting in increased absence. Potential issues in the result of disciplinary action. Forms not completed correctly resulting in accurate information.	As Recommendation 3 review of Policy will ensure new and easier forms & recoding methods. Every attempt will be made to utilise our current systems and/or electronic reporting.	HR Manager	31 st December 2020			
A1902	Absence Management (Partial)	Recommendation 8 – Monitoring, training and support should be provided to managers to ensure a consistent approach is taken towards managing individuals who have hit key trigger points.	H	Inconsistent approach creating difficulties in the event of disciplinary action. Ineffective/excessive action taken, both of which could contribute to increased absence.	As Recommendation 4 review of Policy will ensure new and easier triggers and policy should limit any ambiguity.	HR Manager	31 st March 2021			
A1902	Absence Management (Partial)	Recommendation 11 – A process for ensuring absence information is retained in one location by Human Resources (avoiding duplicate records) should be undertaken, including ensuring information is deleted once it has expired.	H	Increased risk of data breaches, resulting in non-compliance of data protection legislation. Wasted resource used to store duplicate records.	HR and Payroll are moving to electronic only records. All referrals and absence related data should only be kept by HR and Payroll and revised policy will include sections on data retention.	HR Manager	31 st December 2020 (could be earlier as not dependent on Policy review)			
E2002	Local Air Quality Management (Reasonable)	Recommendation 1 – A review of risk management should be undertaken to gain assurance all risks are appropriately identified, recorded and managed.	Medium	Risk management activity is not completed or recorded consistently. Resulting in potential exposure to unidentified and/or uncontrolled risk.	This will be undertaken at the next service review, which is undertaken annually with the service.	Regulatory Services Manager	30-Apr-21			Team appraisal and Service Plan completed for activities into 2021/22. Review of risk register undertaken to enhance risks relating to both LAQM and overall service. Closed.
E2002	Local Air Quality Management (Reasonable)	Recommendation 2 - Action should be taken to ensure the terms and conditions detailed within contract agreement documents developed by external consultants are consistent with City Council requirements.	Medium	Lack of communication of City Council requirements for the control of information/documents shared with a third party leads to uncontrolled exposure to information governance risks.	To be undertaken before next annual report is required to DEFRA. (Summer 2021)	Principal Health and Housing Officer	30 June 2021.			New contract in place with revised terms based on national framework. Closed.
E2002	Local Air Quality Management (Reasonable)	Recommendation 3 - Action should be taken to evidence compliance with City Council Procurement Guidance associated to the use of consultants.	Medium	Lack of compliance with City Council Procurement guidance leads to a lack of assurance in relation to the use of consultants and an inability to demonstrate value for money and inform organisational learning.	Linked into Recommendation 2, to action before next report is required. Guidance has been read and now aware of what is required going forward for use of specialist external consultants.	Principal Health and Housing Officer	30 June 2021.			Procurement advice provided as part of new contract arrangements, New contract in line with procurement rules and part of national framework agreement. Closed.
M2002	Partnership VFM (Reasonable)	Recommendation 1 - Work to complete the Partnership's plan/strategy, specifying shared objectives and priorities should be finalised.	High	Failure to achieve objectives due to lack of strategy in place to ensure progress is made to achieve priorities.	A "State of the Place" session was held with partners in October 20. It was felt given the nature of the situation a short term plan (6-12 months), should be developed (recognised by partners and the DCE). This would then allow for recovery to be considered as we come out of the pandemic.	Partnership Manager	31-Mar-21			Rolling working document now in place with roles and responsibilities clearly stated and setting out clear priorities with targets and progress. Closed.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
G2004	Income (Reasonable)	Recommendation 3 – PCI-DSS non-compliance should be subject to formal risk assessment activity to identify and facilitate implementation of required controls, action planning and sources of assurance (both short and long-term).	High	Failure to comply with Payment Card Industry (PCI) Security Standards leading to loss or compromised data and resulting in fines or sanctions.	A risk assessment be completed for PCI-DSS non-compliance and added to the Corporate Risk Register	Financial Services Manager	31-Dec-21			Unable to progress until decision made on Main Financials contract. Decision due late September 2021.

Recommendation evidenced as actioned (Closed)
High grade rec not implemented as timescales not reached - monitor progress quarterly.
Recommendation not actioned - revised timescales for implementation agreed (or rec replaced)
Recommendation reviewed and not confirmed as actioned (no response/revised timescales have passed)