

Meeting Date: 15 March 2021  
 Portfolio: Finance, Governance and Resources  
 Key Decision: Not applicable  
 Within Policy and Budget Framework YES  
 Public / Private Public

Title: INTERNAL AUDIT PROGRESS 2020/21 (JANUARY TO FEBRUARY)

Report of: CORPORATE DIRECTOR FINANCE & RESOURCES  
 Report Number: RD67/20

### **Purpose / Summary:**

This report provides an overview of the work carried out by Internal Audit between January and February of 2020/21. The report also includes information on progress against the agreed audit plan, performance indicators and previous audit recommendations.

### **Recommendations:**

The Committee is requested to

- i) note the progress against the audit plan for 2020/21;
- ii) note the progress made on audit recommendations to date outlined in Appendix B.

### **Tracking**

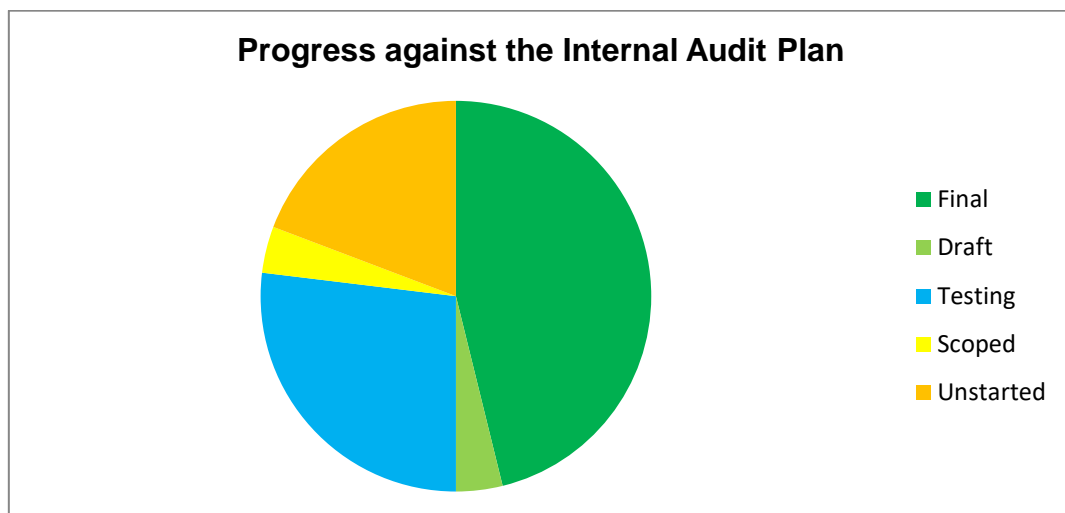
Audit Committee:	<b>15 March 2021</b>
Scrutiny Panel:	<b>Not applicable</b>
Council:	<b>Not applicable</b>

## 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 January to February 2021.

## 2. PROGRESS AGAINST AUDIT PLAN

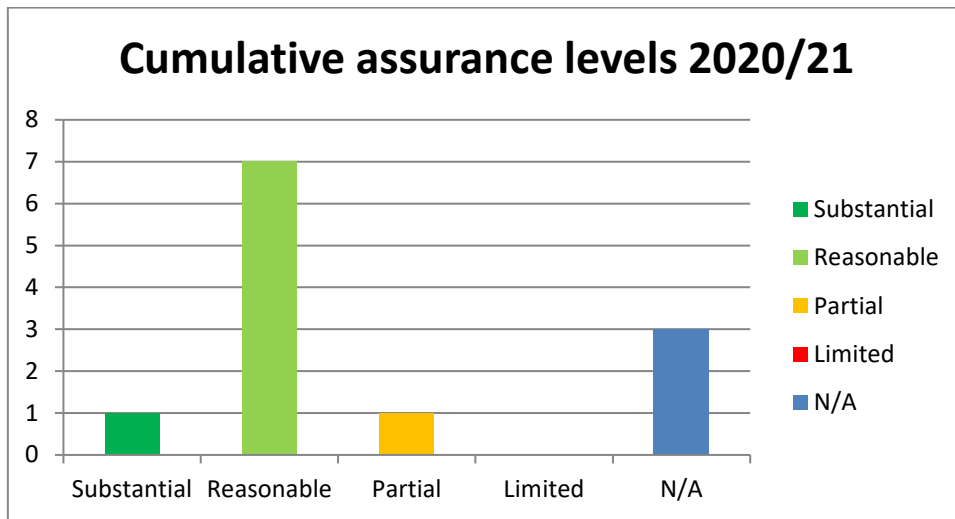
- 2.1 Progress against the 2020/21 audit plan is detailed at **Appendix A**. 50% of planned reviews have been finalised to draft stage and an additional 20% is in progress. Following the successful procurement of additional temporary resource (see below) it is anticipated that further progress will be made against the plan by May 2021.



- 2.2 2 planned pieces of work were completed in the period.

Review Area	Assurance Level
Safe Recruitment	Reasonable
Financial Services Governance Arrangements	Substantial

These are considered elsewhere on the agenda.



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

- Counter-fraud lead for Covid-19 grant payments (reviewing ad-hoc queries from fraud intelligence services. No fraudulent activity identified to date)
- Audit advice to Property Services in relation to the sale of surplus equipment
- Audit advice to Payroll in relation to payment of additional hours to cleaners
- Audit advice to Payroll in relation to removal of casual officers from database.
- Audit management activity to procure additional temporary resource
- Audit management activity to induct new starters to Auditor posts

2.4 Internal Audit was also involved in progressing the ongoing Effectiveness Review of the Audit Committee. A note and improvement plan has been issued and Members have been asked to complete a skills assessment to inform future training provided to Committee Members.

### 3 PERFORMANCE INDICATORS

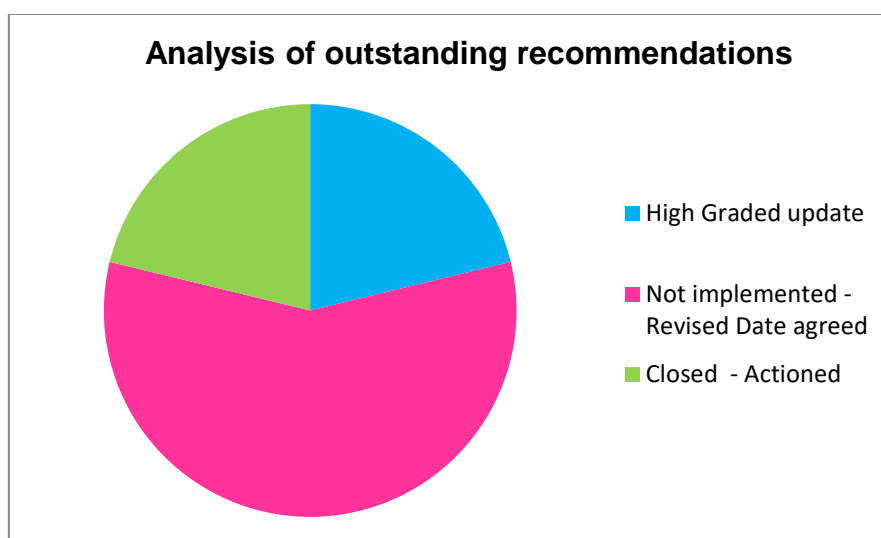
3.1 To provide an effective internal audit service, there needs to be a measure of the performance it achieves. The table below shows progress against indicators agreed for 2020/21.

Indicator	Target (YTD)	Performance	Comments
Planned Audits Completed	83%	50%	Ann target 90%
Timely Draft Reports (within 3 months of fieldwork starting)	80%	58%	
Timely Final Reports (within 8 days of client response)	90%	90%	
Recommendations Agreed	95%	100%	
Assignments completed (within 10% of allocated resource)	60%	58%	
Positive feedback	90%	100%	
Chargeable time	80%	70%	
Recommendations implemented	80%	62%	

- 3.2 Due to the disruption of Covid-19, alongside vacancies and a long-term absence within the team, completion of the Internal Audit plan is currently below target. However, temporary additional resource has been procured until May 2021 to assist with completion of the plan.
- 3.3 A contingency has been included in the 2021/22 plan (elsewhere on this agenda) to reflect the additional work required to complete the plan during April-May 2021.
- 3.4 This disruption has also resulted in delays in finalising fieldwork, resulting in some draft reports taking longer to complete than normally expected and there have been delays in implementing recommendations in line with agreed timescales.

#### 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 7 out of 26 recommendations followed up were found to have been fully implemented (4 of which were followed up for the first time). The schedule also notes informal progress for 7 outstanding high-graded recommendations not currently due to be followed up.



4.3 The primary reason for delays 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 within agreed timescales are actioned on a timelier basis.

## **5. RISKS**

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

## **6. CONSULTATION**

6.1 not applicable

## **7. CONCLUSION AND REASONS FOR RECOMMENDATIONS**

The Committee is requested to

- i) note the progress against the audit plan for 2020/21;
- ii) note the progress made on audit recommendations to date outlined in Appendix B.

## **8. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES**

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

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**Appendices  
attached to report:**

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

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

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

- None

## **CORPORATE IMPLICATIONS/RISKS:**

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

**Finance** – Contained within the report

**Equality** – None

**Information Governance** – None

**CARLISLE CITY COUNCIL**  
**PROGRESS AGAINST REVISED AUDIT PLAN 2020/21**

<b>Service Area</b>	<b>Review Type</b>	<b>Audit Area</b>	<b>Plan</b>	<b>Actual</b>	<b>Status</b>	<b>Audit Committee</b>	<b>Assurance Evaluation</b>	<b>Comments</b>
Financial Services / Revenues & Benefits	MFS	Internal Control Questionnaires - Non Audited Systems	2	2	Final	Jul 20	N/A	
Council-wide	Governance	Good Governance Principals / Local Code of Conduct	10	11	Final	Jul 20	N/A	
Council-wide	Corporate	Environmental Strategy	15	12	Final	Sep 20	Partial	
Financial Services	Directorate	Insurance	20	22	Final	Sep 20	Reasonable	
Council-Wide	Value for money	Fees & Charges	10	8	Final	Sep 20	Reasonable	
Regulatory Services	Directorate	Local Air Quality Management	20	22	Final	Dec 20	Reasonable	
Health & Well-being	Directorate	City Centre (inc special events/inspections)	20	28	Final	Dec 20	Reasonable	
Financial Services	MFS	Income	15	19	Final	Dec 20	Reasonable	
Carlisle Partnership	Value for money	Carlisle Partnership	10	12	Final	Dec 20	Reasonable	
Council-wide	Counter	Annual fraud review	5	5	Final	Dec 20	N/A	
HR & Payroll	Directorate	Safe recruitment (including health checks etc).	10	13	Final	March 21	Reasonable	
Financial Services	MFS	Financial Services Governance Arrangements	3	3	Final	March 21	Substantial	
Council-wide	Follow-up	Environmental Strategy	5	8	Draft			
Revenues & Benefits	Counter-Fraud	Business Grants (Covid 19)	10	10	Testing			
Revenues & Benefits	MFS	Housing Benefits	20	19	Testing			
Revenues & Benefits	Directorate	Rev & Ben Revenue Recovery	5	1	Testing			
Electoral Services	Directorate	Electoral Registration	20	19	Testing			
Financial Services	MFS	Debtors	15	5	Testing			

Service Area	Review Type	Audit Area	Plan	Actual	Status	Audit Committee	Assurance Evaluation	Comments
Financial Services	MFS	Payroll	15	5	Testing			
ICT Services	Follow-Up	ICT Various	10	8	Testing			
Council-wide	Follow-up	Driver Checks	5	0	Scoped			
Regeneration	Directorate	Future High Street Fund	20	0	Scoping			
Health & Well-being	Directorate	Community Centres	20	0	April 21			
Waste Services	Directorate	Waste Services Culture Review	15	0	April 21			
Homelessness Services	Directorate	Homeless Accommodation (Part 2)	5	0	Scoping			
Property Services	Directorate	Property Income	20	0	April 21			
Development Management	Directorate	Development Control	0	6	Cancelled (Proposed review in 21/22 plan)			
Council-wide	Corporate	Risk Management	0	0	Removed (Assurances from external review)			
Regeneration	Consultancy	Small business Grants	0	0	Removed (Low Risk)			
ICT Services	ICT	Specialist Review	0	0	Removed (Limited added value)			
		Follow-up contingency	10	12				
		Counter Fraud Contingency	20	10				
		Advice & Guidance Contingency	10	13				
		General Contingency	17	19				
		Audit Committee	16	16				
		Planning & Management	58	68				
		<b>OVERALL TOTAL</b>	<b>456</b>	<b>378</b>				

\* Days taken as at 26<sup>th</sup> February (excludes leave and training days)

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 July 2021	3	A wholesale review of flexi system to be undertaken as part of iTrent Development Plan and Policy review, to take place pending system tender.
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 July 2021	3	A wholesale review of flexi system to be undertaken as part of iTrent Development Plan and Policy review, to take place pending system tender.
H1802	Corporate Charge Card (Reasonable)	Card holders should sign a declaration to confirm their adherence to the credit card procedures (including ensuring only they use the card and that the suitable supporting documentation is obtained and completed). Card usage should be independently spot checked to ensure procedures are being adhered to.	H	Safeguarding of corporate charge cards is not effective because unauthorised individual can access / use the cards. Poor quality information resulting in incomplete financial records. Reputational damage / financial loss / sanctions due to non-compliance with legislation and procedures and inappropriate purchases being undertaken	A declaration form will be prepared and issued to all card holders to sign. This will be updated annually.	Financial Services Manager	30 June 2018	30 May 2020	4	Declarations now in place for all credit card users and this recommendation is closed. Going forward the Council is exploring new processes in relation to use of charge cards. Internal Audit will provide control advice on any proposed changes to the process.
F1804	Council Tax (Reasonable)	The GDPR legislation needs to be complied with and data records deleted appropriately.	H	Failure to comply with legislation resulting in financial penalties	Records to be reviewed, data deletion remains subject to appropriate software functionality	Revenues & Benefits Operations Manager	30 <sup>th</sup> September 2019	31 March 2021	2	Database review commenced, archiving software used to delete dormant bank details for DD accounts. Further record deletion on an ongoing basis to be evaluated and progress monitored.
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	3	Small working group met in October 2020 - actions to follow in terms of updating the casual documents and agency contracts reviewed. iTrent also requires process to book and accrued annual leave like a normal employee. Due to resignation of HR Manager and current capacity within the team this has been put on hold.
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	3	
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	3	
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	3	A refresh of training requirements has been carried out to ensure all individuals receive up to date training. As at time of the follow-up c.18 individuals are still to perform training (due to current pandemic pressures). Process is underway to issue reminders to all relevant staff and an update for Members is also planned prior to a full Council meeting early in 2021/22.



Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
D1803	Garages (Reasonable)	Recommendation 1 - The Draft Fleet Strategy should be completed, approved and shared corporately	H	Council unable to deliver efficient services due to aging not fit for purpose fleet	Fleet Strategy to be agreed.	Fleet and Depot Manager	30 September 2019	31 March 2020	3	Strategy approved by SMT September 2020 and presented at Manager's briefing in October - closed.
D1803	Garages (Reasonable)	Recommendation 8 – Cash banking should be undertaken regularly, and risk assessment should be completed for cash carrying.	M	Theft/damage to assets due to a failure to properly safeguard against loss.	Cash to be banked on a monthly basis. New reception facilities will reduce risks to staff. Chip and Pin payment system to be installed to reduce cash handling risks / costs / values.	Fleet and Depot Manager	30 April 2019	31 March 2020	3	Cash payments reduced significantly with implementation of chip and pin payment facility. Arrangements made for regular cash payments via Loomis (Car Parking income collection service). Closed.
M1801	R&B Shared Service (VFM) (Reasonable)	Recommendation 2 - The Service Level agreement should be signed by all parties.	M	Failure to achieve value for money	Agreement to be signed, subject to any amendments, as the arrangements are currently being reviewed.	Revenues and Benefits Operations Manager	31 <sup>st</sup> December 2019	30th August 2021	2	There has been a delay on progressing on the review of ICT Options due to additional team pressures and vacancies within ICT. Progress anticipated at start of 2021/22. Once an Options Appraisal is available, the team will consider overall implications for the Partnership, to determine the VFM of the arrangements.
M1801	R&B Shared Service (VFM) (Reasonable)	Recommendation 3 – The Data Sharing Agreements should be checked to ensure compliance with GDPR and should be signed by all parties to formalise the arrangement.	H	Failure to comply with legislation	Sharing Agreement to be check for GDPR compliance and then signed by all parties.	ICT Service Manager	31 <sup>st</sup> July 2019	30 August 2021	2	There has been a delay on progressing on the review of ICT Options due to additional team pressures and vacancies within ICT. Progress anticipated at start of 2021/22. Once an Options Appraisal is available, the team will consider overall implications for the Partnership, to determine the VFM of the arrangements.
M1801	R&B Shared Service (VFM) (Reasonable)	Recommendation 5 - Prior to the renewal of the Partnership arrangements consideration should be given to the impact of additional work undertaken by Carlisle City Council staff. Consideration should be given to charging for work undertaken in addition to the SLA agreement.	M	Failure to achieve value for money	Additional work to be evaluated and options for charging, if required, determined	Revenues & Benefits Operations Manager/ICT Service Manager	30 <sup>th</sup> September 2019	30 August 2021	2	There has been a delay on progressing on the review of ICT Options due to additional team pressures and vacancies within ICT. Progress anticipated at start of 2021/22. Once an Options Appraisal is available, the team will consider overall implications for the Partnership, to determine the VFM of the arrangements.
M1801	R&B Shared Service (VFM) (Reasonable)	Recommendation 6 - A fully costed option appraisal analysis should be undertaken prior to Carlisle City Council's decision to remain in the Shared Service to ensure financial implication are fully understood. The financial benefits such as the software upgrades and training discounts should be quantified as should the non-financial advantages and disadvantages.	M	Failure to achieve value for money	Analysis of Partnership costs to be produced to inform decisions on future service provision	Revenues & Benefits Operations Manager	31 <sup>st</sup> December 2019	30th August 2021	2	There has been a delay on progressing on the review of ICT Options due to additional team pressures and vacancies within ICT. Progress anticipated at start of 2021/22. Once an Options Appraisal is available, the team will consider overall implications for the Partnership, to determine the VFM of the arrangements.
B1901	Customer Services Performance Data (Reasonable)	Recommendation 3 - The Customer Services Manager should liaise with ICT Services to ensure that the telephony system needs are correctly assessed and that a suitable solution is procured.	M	Unable to accurately monitor and report the actual performance of the team.	Preliminary demos have taken place with all findings forwarded to IT Services / ICT Services to implement Civic wide telephony plan prior to the implementation of the new Customer Contact Centre system.	Customer Service Manager / ICT Services	Completed	31 December 2021	2	Completion delayed as replacement telephony system tied up with PCI-DSS compliance review (See Income Management recommendations below). Business Case for system prepared by Customer Services to ensure system meets their requirements.
D1905	Tourist Information Services (Reasonable)	Recommendation 12 - An agreement / contract should be implemented between the Council and Booking.com and signed by both parties.	M	There is a risk of reputational damage to the Council if an agreement / contract is not in place.	The Destination Manager will contact Booking.com to establish if this is possible.	Destination Manager	31 January 2020	31 January 2021	1	Agreement now confirmed as in place - 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 May 2021	1	Current service provision being reviewed with Legal for further advice regarding contract.

Ass Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion Date (if applicable)	No.	Status
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	Letter and details of new offer of provision of service has been sent, only small outstanding debt to be recovered following offset of payments.
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 May 2021	1	Mechanisms put in place including application form for any requested activity on our car parks. Guidance currently being sought from Legal on the notification procedure.
D1903 / G1901	Car Parking (inc Income) (Reasonable)	Recommendation 9 - Management should review the current safe-key holding arrangements and ensure a suitable process is in place to ensure income is fully covered by the Council's insurance.	M	Safeguarding of assets is not effective because of inadequate safeguarding arrangements.	Clarification being sought from insurance.	Team Manager (Parking & Enforcement)	12 February 2020	31 May 2021	1	Insurers provided written confirmation that they are satisfied with alternative arrangements - closed.
D1903 / G1901	Car Parking (inc Income) (Reasonable)	Recommendation 12 - Car Park inspections should be undertaken within the required frequency.	M	Failure to regularly undertake car park inspections may increase the risk of officers and members of the public being put at risk, for example slips, trips and falls.	Programme of inspections have started in January 2020 and will be completed by the end of February 2020	Team Manager (Parking & Enforcement)	29 February 2020		1	Inspection schedule now in place with defects appropriately documented for monitoring purposes.
D1903 / G1901	Car Parking (inc Income) (Reasonable)	Recommendation 13 - The Council should obtain assurances that the Sands Centre monitors both current and future car parking arrangements.	M	Insufficient assurances over contract delivery may lead to loss of income and reputational damage to the Council.	Further discussions to held with GLL. CEOs will carry out routine checks to ensure virtual permits issued correctly.	Team Manager (Parking & Enforcement)	19 February 2020		1	No activity due to the redevelopment of The Sands and activities being moved to another location. Given the long term nature of these arrangements and relatively low risk involved this recommendation is closed.
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 April 2021	1	To be picked up as part or proposed refresh of Risk Management Assurance Framework.
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	1	Password protection implemented - review of directory access to be undertaken.
G1903	NNDR (Substantial)	Recommendation 1 – Job descriptions should be updated to reflect the current roles and reporting lines	M	Employees are not aware of correct reporting lines and roles.	Job Descriptions to be reviewed and amended as required	Revenues and Benefits Operations Manager	30th June 2020	30 September 2021	1	Team have been focused on grants and other additional workload due to the pandemic. Extension required.
G1903	NNDR (Substantial)	Recommendation 2 – Appraisals should be undertaken with all officers and the appraisal documents should be completed timely and processed in line with the Council's processes.	M	Training needs and service improvements not clearly identified.	Appraisals to be held for Team Leaders / Team Appraisal to be determined for completion	Revenues and Benefits Operations Manager	30th June 2020	30 September 2021	1	Team have been focused on grants and other additional workload due to the pandemic. Extension required.
G1903	NNDR (Substantial)	Recommendation 3 – Action should be taken to ensure electronic records containing sensitive personal information can be deleted within acceptable timeframes	M	Non-compliance with GDPR legislation. Failure to control records.	Subject to suitable software upgrades providing functionality, retention schedule to be reviewed to reflect record deletion timescales	Revenues and Benefits Operations Manager	31st December 2020	30 September 2021	1	Team have been focused on grants and other additional workload due to the pandemic. Extension required.
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 <sup>th</sup> June 2020	HR Manager	31 <sup>st</sup> December 2020			Draft policy prepared - awaiting approval before implementation of recommendations.

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 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 <sup>st</sup> December 2020			Draft policy prepared - awaiting approval before implementation of recommendations.
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 <sup>st</sup> March 2021			Draft policy prepared - awaiting approval before implementation of recommendations.
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 <sup>st</sup> December 2020 (could be earlier as not dependent on Policy review)			Draft policy prepared - awaiting approval before implementation of recommendations.
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			Update from Partnership Manager indicated progress in place regarding preparation of strategy.
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			Meeting held between ICT and Finance - draft solution identified and demonstration held. Work ongoing to verify feasibility of the solution.

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