



Three Rivers District Council
Audit Committee Progress Report
28 November 2024

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 15 November 2024
- Approve amendments to the Audit Plan as at 15 November 2024
- Agree changes to the implementation date for 5 audit recommendations (paragraph 2.5) for the reason set out in Appendices 3 to 6
- Agree removal of implemented audit recommendations (Appendices 3 to 6)

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1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2024/25 as at 15 November 2024.
 - b) Proposed amendments to the approved 2024/25 Annual Audit Plan.
 - c) Implementation status of all previously agreed audit recommendations from 2019/20 onwards.
 - d) An update on performance management information as at 15 November 2024.

Background

- 1.2 The work of internal audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.
- 1.3 The 2024/25 Annual Audit Plan was approved by Audit Committee on 21 March 2024.
- 1.4 The Audit Committee receives periodic updates on progress against the Annual Audit Plan from SIAS, the most recent of which was brought to this Committee on 26 September 2024.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 At 15 November 2024, 52% of the 2024/25 Audit Plan days had been delivered (calculation excludes unused 'To Be Allocated'). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 The following 2023/24 final report has been finalised since September 2024 Audit Committee.

Audit Title	Date of Report	Assurance Level	Number and Priority of Recommendations
Sundry Debtors	Oct '24	Reasonable	2 Medium 1 Low

The following 2024/25 final reports have been issued since September 2024 Audit Committee.

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Parks, Open Spaces and Woodland Management Plans	Sept '24	Reasonable	Three Medium Two Low
IT Service Desk Contract Management	Nov '24	Substantial	Two Low
Disabled Facilities Grants	Nov '24	Reasonable	One Medium Two Low

All Priority Audit Recommendations

- 2.3 Members will be aware that a Final Audit Report is issued when agreed by Management. This includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of recommendations; it is the responsibility of officers to implement the recommendations by the agreed date.
- 2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations as at 15 November 2024, with full details given in appendices 3 to 5:

Year	Number of Recommendations	Implemented	Not yet due	Outstanding & request made for extended time or no update provided	% implemented
2019/20	37	36	0	1	97%
2022/23	44	44	0	0	100%
2023/24	39	30	4	5	77%
2024/25	5	3	2	0	60%

- 2.5 Since September 2024 Audit Committee, extension to implementation dates have been requested by action owners for 5 recommendations as follows:
- One from the 2019/20 Property audit, with a revised target date of 31 August 2025 (was 30 November 2024).
 - One from the 2023/24 Taxi Licensing audit, with a revised target date of 31 January 2025 (was 31 October 2024).
 - One from the 2023/24 Watersmeet audit, with a revised target date of 31 December 2024 (was 30 September 2024).

- Two from the 2023/24 Emergency Planning audit, with revised target dates of 30 January and 5 February 2025 (were 30 September and 31 December 2024 respectively).
- 2.6 In respect of the one recommendation from the 2023/24 Benefits audit (target date 30 September 2024), no update was received from the action owner.

Proposed 2024/25 Audit Plan Amendments

- 2.7 The Embedded Assurance work for 2024/25 has been cancelled in agreement with the Director of Finance and the 6 days reallocated across several other audits to ensure the coverage addresses the key risks in those areas.

Reporting of Audit Plan Delivery Progress

- 2.8 To help the Committee assess the current position in terms of progress against the projects in the 2024/25 Audit Plan, an analysis of agreed start dates is shown at Appendix 2. Dates have been agreed with management and resources allocated accordingly.
- 2.9 The 2024/25 Annual performance indicators and targets were approved by the SIAS Board in March 2024. Actual performance for Three Rivers District Council (including the Shared Services Plan) against the targets that are monitored in year is set out in the table below.

Performance Indicator	Annual Target	Profiled Target to 15 November 2024	Actual to 15 November 2024
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excludes unused contingency)	95%	54% (108 / 201 days)	52% (104 / 201 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects by 31 st March 2024	90%	41% (7 out of 17 projects to draft)	41% (7 out of 17 projects to draft)
3. Planned Projects – percentage of actual completed projects to final report stage against planned completed projects by the production of the	100%	N/A	N/A – reported annually within the Chief Audit Executive’s annual report and

Performance Indicator	Annual Target	Profiled Target to 15 November 2024	Actual to 15 November 2024
HoA Annual Report			opinion.
4. Client Satisfaction – percentage of client satisfaction questionnaires returned at ‘satisfactory overall’ level (minimum of 39/65 overall)	95%	100%	100% (based on three received in 2024/25)
5. Number of Critical and High Priority Audit Recommendations agreed	95%	95%	N/A (No high priority recommendations made)

2.10 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2024/25 Head of Assurance’s Annual Report:

- **6. Annual Plan** – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting, then the plan should be prepared for the first meeting of the financial year.
- **7. Head of Assurance’s Annual Report** – presented at the Audit Committee’s first meeting of the civic year.

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 15 NOVEMBER 2024

2024/25 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Key Financial Systems									
Council Tax (Shared Services Plan)						10	SIAS	8	In Fieldwork
Business Rates (Shared Services Plan)						10	SIAS	4	In Fieldwork
Payroll (Shared Services Plan)						12	SIAS	0	Allocated
Procurement Cards (Shared Services Plan)						6	SIAS	0	Allocated
Treasury Management System Implementation Design (Shared Services Plan)						4	SIAS	0	Allocated
Operational Audits									
Democratic Services						9	SIAS	0	Allocated
Disabled Facilities Grants	Reasonable	0	0	1	2	9	SIAS	9	Final Report Issued
Public Health Funerals						8	SIAS	7.5	Draft Report Issued
Homelessness	Substantial	0	0	0	0	8	SIAS	8	Final Report Issued
Asset Management System (inc Garages Follow Up)						9	SIAS	7	In Fieldwork
Parks, Open Spaces and Woodland Management Plan	Reasonable	0	0	3	2	8	SIAS	8	Final Report Issued
Community Safety						9	SIAS	0	Allocated
Corporate Services									

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 15 NOVEMBER 2024

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
SARs, EIRs and FOI Requests						11	SIAS	0	Allocated
Embedded Project Assurance						0	N/A	0	Cancelled
Grant Certifications									
SHDF Wave 2.1 Grant	Unqualified	0	0	0	0	1	SIAS	1	Final Report Issued
IT Audits									
IT Project Management (Shared Services Plan)						10	BDO	9.5	Draft Report Issued
IT Service Desk Contract Management (Shared Services Plan)	Substantial	0	0	0	2	8	BDO	8	Final Report Issued
Cyber Security (Shared Services Plan)						15	BDO	0	Allocated
To Be Allocated									
Unused Contingency (Shared Services Plan)						3	N/A	0	To Be Allocated
Follow-Up Audits									
Follow-up of outstanding audit recommendations						8	N/A	6	Through Year
Strategic Support									
2025/26 Audit Planning						5	N/A	0	Quarter 4
Audit Committee						8	N/A	5.5	Through Year

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 15 NOVEMBER 2024

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Head of Internal Audit Opinion 2023/24						3	N/A	3	Complete
Monitoring and Client Meetings						7	N/A	4	Through Year
SIAS Development & Global Internal Audit Standards						3	N/A	2	Through Year
Assurance Mapping - TRDC						10	N/A	3.5	In Fieldwork
Assurance Mapping – Shared Services Plan						0	N/A	0	Cancelled
2023/24 Projects Requiring Completion									
2023/24 Projects Requiring Completion (5 days TRDC plan / 5 days Shared Services Plan)						10	N/A	10	Complete
TRDC TOTAL						121		69.5	
SHARED SERVICES TOTAL						83		34.5	
COMBINED TOTAL						204		104	

Key to recommendation priority levels:

C = Critical, H = High, M = Medium, L = Low

APPENDIX 2 2024/25 AUDIT PLAN PROJECTED START DATES

Apr	May	Jun	July	Aug	Sept
Disabled Facilities Grants (Final Report Issued)	IT Service Desk Contract Management (shared services plan) (Final Report Issued)		SHDF Wave 2.1 Grant (Final Report Issued)	Public Health Funerals (Draft Report Issued)	Business Rates (shared services plan) (In Fieldwork)
Parks, Open Spaces and Woodlands Management Plans (Final Report Issued)			Homelessness (Final Report Issued)		IT Project Management (shared services plan) (Draft Report Issued) (moved from February 2025 to September 2024)

Oct	Nov	Dec	Jan	Feb	Mar
	Council Tax (shared services plan) (In Fieldwork)	Payroll (shared services plan)	Cyber Security (shared services plan)	Community Safety	
	Asset Management Systems – Garages (In Fieldwork) (moved from June to November 2024)	Procurement Cards (shared services plan)	Treasury Management System Implementation Design (shared services plan)		
		Democratic Services	SARs, EIRs and FOI Requests		

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council review the systems used to maintain records of Council owned properties.	Medium	<p>Position (July 2023) Garage data has been loaded and reconciled and the Property Management system is being used for the management of garages – reports and processes have been provided.</p> <p>The GIS link has been applied and is currently being tested.</p> <p>Recruitment for a temporary staff member has commenced and once in place will continue with the data collection for the commercial properties.</p> <p>Position (September 2023) GIS link is working. The temporary Officer has been appointed and will start to load the commercial property data. A full procedure has been created to ensure consistency. Full training will be given. Financial data is being collated to compliment the PMS. On target for completion 31st January 2024</p> <p>Position (November 2023) The Temporary Property Data Analyst is currently engaged in collating data in connection with the Council's commercial property portfolio. The work remains on target for completion 31st January 2024.</p> <p>Position (March 2024) Garage data implementation has now been completed and the system is being used for garage purposes (it should be noted that this is a new system, and issues are being addressed as they arise).</p>	Head of Property Services / Property & Legal Services Teams	31 January 2024	*	<p>31 August 2024</p> <p>30 November 2024</p> <p>31 August 2025</p>

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Mapping data is still being analysed, and is progressing well, led by the Council's GIS Officer. A GIS link is being added to the Trace system, and delays on this completion are due to TRDC-specific requirements being considered. The primary assets have been uploaded onto Trace, in the form of freehold and subsequent leasehold interests. These two systems together will form the basis for asset ownership and associated enquiries. Deed Packets will be retained.</p> <p>The postholder of the Temporary Property Data Analyst left the Council at the end of February 2024 and at the time of writing the post is vacant, however, the closing date for internal applicants is 15 March 2024.</p> <p>As has been stated previously, the completion of this task is largely reliant upon available resources. The extension to the deadline is required to complete the task, based upon the dedicated resources available.</p> <p>Position (July 2024) The garage data is performing as planned. The finance system and rent collection data are now closely aligned, rectifying a significant system error. The direct debit payment system and PMS data are functioning well, with monthly reports verifying occupancy levels across the garage estate. Minimal officer input is needed for full alignment.</p> <p>Reports, including occupancy data, can be</p>				

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>extracted from the PMS system, enabling quick filling of garage vacancies. Errors flagged with Trace are mostly administrative.</p> <p>The Estate Surveyor will meet with the GIS Officer next week to discuss mapping. The GIS link for loaded assets needs fine-tuning to pinpoint exact locations, which will then link to the land ownership section.</p> <p>The Temporary Property Data Analyst post remains vacant after three recruitment attempts. The Property Services Team is reviewing how to capture and upload the final PMS data. Completion of this task is deferred until November 2024 due to the lack of dedicated resources, although it is hoped that this work will be completed prior to November.</p> <p>Position (September 2024) With the garage estate now largely performing as expected, this is now considered 'business as usual'.</p> <p>Extracting reports for the data that exists in the system is also complete. Obviously, the more data that exists in the system, the more useful those reports will become.</p> <p>The linkage of data to the GIS system is largely concluded. Only new assets that are acquired or when new data layers need to be prepared, will there be a need for any changes.</p> <p>As before, the Temporary Property Data</p>				

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Analyst post remains vacant. The Property Team are hoping to address this vacancy, by seeking support for a new role temporary within the Team which will assign responsibility for administering and updating the system to that role. In the meantime, the Estates Surveyor will keep rental and tenant data up to date, pending the appointment of additional resources to capture and upload data from the wider asset base. Completion of the full data input task is deferred until August 2025 due to the lack of dedicated resources. If capacity allows, we will attempt to input data in periodically.</p> <p>Position (November 2024) As reported previously, the only incomplete aspect of the recommendations, is the completion of the data input task. The target for achieving this task remains as August 2025, albeit this is subject to the appointment of additional resources.</p> <p>An application has been made to request funding from the annual 'Outline Business Case' process to enable the appointment of a temporary post, which would comfortably see this task concluded within 6-8 months.</p>				

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Business Continuity Planning 2022/23							
Final report issued July 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	An agreed plan for regular Business Continuity training should be scheduled to ensure all staff with business continuity responsibilities have received all the necessary training and support to be able to fully perform their duties.	Medium	<p>Agreed. Tabletop exercise will be undertaken in Q1 of 2024</p> <p>Position (November 2023) On target to complete by March 2024.</p> <p>Position (March 2024) Service Continuity Plans are being reviewed and updated. A table-top exercise to validate the plans will be undertaken in summer 2024.</p> <p>Position (July 2024) All Service Continuity Plans and the Business Continuity Plan have been reviewed and updated. A table-top exercise is being planned and will take place in Summer 2024.</p> <p>Position (September 2024) The table-top exercise is being prepared and a date is being arranged.</p> <p>Position (November 2024) A Business Continuity tabletop exercise was undertaken by the Corporate Management Team on 12 November 2024.</p>	Emergency Planning & Risk Manager	31 March 2024	✓	31 October 2024

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Taxi Licensing 2023/24							
Final report issued September 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	We recommend that fees should be reconciled monthly between Idox and the finance system.	Low	<p>This had already been raised with the digital team and finance prior to the audit.</p> <p>Officers will continue to liaise with finance to ensure that payee details are transferred to the payment system to ensure reconciliation can be achieved.</p> <p>Position (November 2023) Officers are continuing to liaise with finance to ensure that payee details are transferred to the payment system to ensure reconciliation can be achieved.</p> <p>Position (March 2024) Officers are continuing to liaise with finance to ensure reconciliation.</p> <p>Position (July 2024) Officers meeting finance on 10 July to discuss further details to achieve the recommendation.</p> <p>Position (September 2024) Meeting held with Digital Team and Finance in August. Agreed that more information needs to be moved across to the payment system and that we need to run a monthly report to ensure payments are being reconciled.</p> <p>Currently testing whether it works for DBS payments. If successful, greater information will be brought across for other licence types.</p> <p>Position (November 2024) Testing successful. We are now waiting on Digital Team to roll out for all other taxi licensing fees. Once completed, a monthly</p>	Lead Licensing Officer	30 April 2024	*	<p>28 June 2024</p> <p>30 August 2024</p> <p>31 October 2024</p> <p>31 January 2025</p>

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Taxi Licensing 2023/24							
Final report issued September 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			report will run to ensure payments are being reconciled.				
04	We recommend that the service should undertake a data cleansing exercise on an annual basis to ensure they are only keeping necessary information.	Low	<p>We will discuss further with the relevant officer and review the retention policy.</p> <p>When a licence has been surrendered, we are required to keep the record if the driver has issues that could be of interest or concern to another licensing authority.</p> <p>Position (November 2023) To be reviewed with the Data Protection Officer and potentially delete and securely dispose of all files that are not required.</p> <p>(Retain files indefinitely where there is information that should be shared with other authorities such as any enforcement action that has been taken by Three Rivers).</p> <p>Position (March 2024) To be discussed with the Data Protection Officer within the next month and then to review process.</p> <p>Position (July 2024) To be discussed with the Data Protection Officer within the next month and then to review process.</p> <p>Position (September 2024) Agreed via CMT that all departments will be reviewing data retention schedules with Data Protection Officer over the next few months.</p> <p>Position (November 2024) No update at the current time.</p>	Lead Licensing Officer	30 April 2024	*	<p>28 June 2024</p> <p>30 August 2024</p> <p>31 December 2024</p>

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

IT Operations 2023/24							
Final report issued December 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>An over-arching policy for problem and incident management should be developed. The policy document should define:</p> <ul style="list-style-type: none"> The scope of incident and problem management Guidelines for incident and problem management operations Guidelines to decide urgency level Roles and responsibilities of incident/problem manager, team structure, RACI Matrix Service Level Agreements (SLAs) Deliverable mapping (reports and meetings) Life cycle of a problem and incident and the monitoring activities. <p>This policy should be approved and made available to all members of staff.</p>	Medium	<p>We have most of the component parts listed under 'Recommendation' captured within other ICT policies.</p> <p>This policy will be completed in full for the target date of March 2024.</p> <p>Position (March 2024) This policy change is on target for the end of March.</p> <p>Position (July 2024) This policy has yet to be completed. The policy will be complete by the end of September 2024.</p> <p>Position (September 2024) Policy and Intranet communications are drafted and ready for approval at IT Steering group late September. This will then be communicated to staff by 1 October 2024.</p> <p>Position (November 2024) This policy has been created and approved by IT Steering Group.</p>	Service Delivery Manager	31 March 2024	✓	1 October 2024

Watersmeet Theatre 2023/24							
Final report issued February 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that the licence transfer process be conducted as soon as possible to ensure the	Low	The Watersmeet General Manager completed the training required to apply for his Personal Licence on 7 February, has applied for his	Head of Customer Experience until	30 April 2024	*	31 August 2024

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Watersmeet Theatre 2023/24							
Final report issued February 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	theatre's records are current.		<p>Personal Licence and is awaiting it to be issued. Once issued an application to change the DPS will be made to transfer DPS from the Head of Customer Experience to the Watersmeet General Manager.</p> <p>Position (July 2024) Application for licence completed. Issue with Personal licence delayed due to printing issues at Bucks County Council. Documents now being completed for the transfer of DPS.</p> <p>Position (September 2024) The General Manager's Personal Licence has arrived and the DPS documents to be submitted on return from leave 3rd week of September.</p> <p>Position (November 2024) The transfer of DPS has been submitted via the central government website and is with the council's licensing team to process.</p>	DPS transferred and then General Manager			<p>30 Sept 2024</p> <p>31 December 2024</p>

Emergency Planning 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council develop and undertake regular testing of the Emergency Plan and Incident Control Centre. All testing exercises should be recorded and maintained.	Medium	<p>We plan to run a testing exercise for the Emergency Plan and Incident Control Centre now that we have recruited to the Resilience and Risk Officer Post. This will be after the officer training is updated.</p> <p>Position (July 2024)</p>	Data Protection and Resilience Manger and Risk and Resilience Officer	31 December 2024	*	05 February 2025

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Emergency Planning 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>On target.</p> <p>Position (September 2024) On target.</p> <p>Position (November 2024) The following training has been arranged –</p> <ul style="list-style-type: none"> • Introduction to EP for all volunteers has been arranged to take place in December 24 • Corporate Management Team – SCG/TCG roles (14/01/25) • Reception Centre training (28/01/25 and 05/02/25) • Humanitarian Awareness (24/02/25). 				
02	<p>We recommend that the Council update the training log as soon as possible and ensure a system is in place to maintain the training log and notify individuals who have not completed training.</p> <p>We recommend the service determine the frequency of officer refresher training and establish who will deliver the training.</p>	Medium	<p>The training log is under review by the Resilience and Risk Officer, new volunteer recruitment is also underway. The Volunteer and Training log will also be reviewed by CMT annually. We can continue to use HCC if suitable to deliver the training, other external providers may also be used.</p> <p>The Introduction to Emergency Planning for Corporate Management Team will take place first, this will take place by September 2024.</p> <p>A plan will be written with details of the training opportunities available for the different roles annually and reported to CMT.</p> <p>Position (July 2024) On target.</p> <p>Position (September 2024) On target.</p>	Data Protection and Resilience Manger and Risk and Resilience Officer	<p>30 September 2024</p> <p>Other training will be organised and booked throughout Summer/Autumn by December 2024.</p>	*	30 January 2025

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Emergency Planning 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position (November 2024) St Albans DC will be providing the introduction to emergency planning course, to take place in December 24. New volunteers have been recruited and will undertake the relevant training. The training log has been updated.</p>				
03	<p>We recommend for the service to clarify the review dates within the plan to align with best practice.</p> <p>We recommend (as the plan is checked, reviewed, and approved by the Data Protection and Resilience Manager) that the plan is reviewed by the Risk Management Group and agreed by Corporate Management Team to ensure sufficient oversight of the plan.</p> <p>We recommend that where changes are made to the plan, that these are consistently reported to the Risk Management Group and then agreed by Corporate Management Team including a periodic update to Corporate Management Team.</p>	Medium	<p>The Emergency Plan is due to be reviewed in June 2024. It is updated every year and a more in depth review every two years.</p> <p>Plans will be approved by Corporate Management Team and reviewed by the Risk Management Group. This includes any amendments.</p> <p>Virtual System for ICC will be included in the Emergency Plan review in June 2024.</p> <p>Position (July 2024) On target.</p> <p>Position (September 2024) All other actions are on target.</p> <p>Position (November 2024) The Emergency Plan has been reviewed/updated and approved by the Risk Management Group and Corporate Management Team in October 2024.</p>	Data Protection and Resilience Manger and Risk and Resilience Officer	<p>30 September 2024</p> <p>30 September 2024</p> <p>30 September 2024</p>	<p>✓</p> <p>✓</p> <p>✓</p>	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24 Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>The Councils should conduct phishing campaigns on a regular basis, such as quarterly or bi-annually, to ensure ongoing assessment and reinforcement of employee awareness and response capabilities.</p> <p>Targeted training and educational materials should be provided to members of staff before and after each phishing campaign.</p> <p>Metrics to measure the effectiveness of each phishing campaign should be established, including employee engagement, phishing detection rates, and response times.</p> <p>Regular reporting on these metrics will enable ongoing evaluation of the Council's phishing resilience and identification of areas for improvement.</p>	Medium	<p>Investigate appropriate resources for Phishing campaigns and introduce on at least a 6 monthly basis.</p> <p>Position (July 2024) Investigations on-going.</p> <p>Position (September 2024) Phishing campaign tool identified, including a comparative exercise with another tool, budget identified, sharing the costs between WBC and TRDC. Procurement route identified through G Cloud. Awaiting timeline from supplier for implementation and deployment, expect this to be a 3 month implementation, therefore are requesting a final extension to end of January 2025.</p> <p>Position (November 2024) ICT Project team established and supplier kick off meeting held. On track for phishing campaign tool to be in place and delivering as a minimum quarterly by end of January 2025.</p>	<p>Director of Performance & Partnerships (WBC)</p> <p>Director of Finance (TRDC)</p>	31 July 2024	*	<p>1 October 2024</p> <p>31 January 2025</p>
03	<p>The Councils should adopt the principle of least privilege and carefully evaluate the specific permissions and privileges required by each service account to perform its intended functions.</p> <p>Where possible, use dedicated service accounts with only the minimum necessary privileges required for their respective tasks.</p>	Medium	<p>We will review all service accounts and contact vendors to confirm each service account permission requirements, and remove the elevated permissions where possible.</p> <p>If a service account does require the elevated permissions and cannot be changed, a confirmation email from the vendor with an explanation will be provided.</p> <p>Position (July 2024) The review of the service account is currently</p>	Infrastructure & Security Manager	31 October 2024	✓	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24 Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	Implement strong authentication mechanisms, such as multi-factor authentication, and regularly review and update permissions to ensure they align with business requirements.		in progress with the following update. <ul style="list-style-type: none"> • 5 accounts have been confirmed and cannot be removed due to the permission requirement, these accounts belong to the Infrastructure members of the team. • 2 accounts have been identified and will be removed post to CAB approval. • 11 accounts are still under investigation and require confirmation from relevant third parties, waiting on response from relevant third parties. Position (September 2024) <ul style="list-style-type: none"> • Out of 18 accounts 9 do require domain admin permission, 5 accounts belong to Infrastructure team and 4 accounts have been confirmed by the vendor. • 6 accounts have now been removed from the domain admin group and 3 remaining account will require further investigation. • This recommendation is on track for completion by end of October 2024. Position (November 2024) This has now been completed, any new or existing admin accounts that will require temporary or permanent elevated domain admin privileges, will require CAB approval. <p>Out of 18 accounts 11 account are required and 7 accounts have been removed.</p>				

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Benefits 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that uncollectable housing benefit overpayments are written-off at regular intervals through the year.	Medium	<p>Agreed</p> <p>Position (July 2024) No update received from action owner.</p> <p>Position (September 2024) Agree with the recommendation and we will do these quarterly.</p> <p>Position (November 2024) No update received.</p>	Revenues Manager	31 July 2024	*	30 Sept 2024

Sundry Debtors 2023/24							
Final report issued October 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend debts are chased consistently, and the manual intervention process is followed by the Debt Recovery Team to ensure all recovery actions are followed.	Medium	<p>Agreed. The team works through the aged debtors report run at the beginning of each month, to ensure any queries or further recovery action is taken, once the standard recovery processes have completed. There is currently limited action that can be taken, which can vary from one debt type under SD to another. We are looking at this in greater detail during 24/25.</p> <p>Position (November 2024) This is being actioned under the overarching work around SD. We are in discussion to two outside suppliers who may be able to assist in this area, however the data cleansing exercise needs to be completed first to ensure only correct data</p>	Revenues Team Leader for SD	31 March 2025		

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Sundry Debtors 2023/24							
Final report issued October 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			is shared with any third parties, to maximise collections in this area.				
02	Write-offs should be raised regularly through the year.	Medium	<p>Agreed. We are working to bring management of SD, around write-offs in particular back in line with previous BAU practices / regularity.</p> <p>By the end of 2024/25 write offs should be written off on a quarterly basis.</p> <p>Position (November 2024) This is being worked on, through the data cleansing exercise to bring all write offs up to date by 31/03/25.</p>	Revenues Team Leader for SD	31 March 2025		
03	Services should be reminded to record the reason for raising a credit note.	Low	<p>Agreed. However, this is not really the responsibility of the Debtors Team to issue such a reminder to other services and should really be a corporate management reminder to all HOS to remind their own teams.</p> <p>We will raise under AOB in CMT (TRDC) / SSOB (WBC).</p> <p>Position (November 2024) This has been raised at the relevant meetings by the HOS to be cascaded down. In addition, this will also be discussed when the R&B HOS meets with other HOS' across the Council.</p>	Revenues Manager / Head of Revenues & Benefits	31 October 2024	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Parks, Open Spaces and Woodland Management 2024/25							
Final report issued September 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Senior management should consider the need for a parks and open spaces strategy in accordance with best practice to demonstrate the links with other key strategy documents - for example the Corporate Framework, Biodiversity Strategy, Nature Recovery Strategy and Tree Strategy and set out the future direction for its management.	Low	This has been included in the Leisure and Natural Infrastructure Draft Service Plan for 2025-2028. Position (November 2024) The action above remains current.	Head of Leisure and Natural Infrastructure	March 2027		
02	With the exception of Leavesden Country Park, management plan renewals should be completed on an ongoing basis, ensuring five-yearly audits/inspections are completed on time.	Medium	A clear work programme has now been set to ensure that Management Plans are renewed every 5 years. This has been agreed as part of the Service Level Agreement with the Countryside Management Service. Position (November 2024) Complete	Leisure Assets Manager and Principal Trees and Woodland Officer	Complete	✓	
03	Management should review: <ul style="list-style-type: none"> How the progress of management/action plans should be monitored and reported, including format and frequency. If information regarding this should be stated within the management plans themselves. How the Tree Strategy's Action Plan should be formally monitored and reported. 	Medium	At Year 2 and Year 4 of the Management Plans, a report on progress to the Corporate Management Team, Joint Leadership and within the Members Information Bulletin will be shared. An update on the Tree Strategy will be shared annually to the Members Information Bulletin in May each year. Items will only go through the committee process if there is a decision to be made or anything changes within the strategies/plans. Position (November 2024) This process has been agreed.	Leisure Assets Manager and Principal Trees and Woodland Officer	31 December 2024	✓	
04	We recommend that management should:	Medium	The production of a Parks and Open Spaces Strategy will include a section focused on sites	Head of Leisure and	March 2027		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Parks, Open Spaces and Woodland Management 2024/25							
Final report issued September 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<ul style="list-style-type: none"> Reconsider the need for any additional (new) site-specific management plans. Identify what generic management plans should be developed. Set target dates for their development and include in the CMS workplan where appropriate. 		<p>not covered by a site specific Management Plan.</p> <p>Management does not consider there to be a need for an additional management plan for these other sites, when they will be focused on within the new Strategy.</p> <p>However, this will be reviewed annually on a site by site basis e.g. The Bury Project will result in a new Management Plan for ongoing management.</p> <p>Position (November 2024) The action above remains current.</p>	Natural Infrastructure			
05	<p>We recommend that:</p> <ul style="list-style-type: none"> Copies of the latest management plans are available on the website, including appendices. Webpages are updated as soon as management plans are approved by Committee. Periodic checks should be made to ensure the services webpage information is up-to-date. 	Low	<p>These action points will be included within the Service's Customer Experience Action Plan.</p> <p>Position (November 2024) Management plans for Carpenters Wood, Pheasants and Solomans Wood and Oxhey Woods approved at committee to be uploaded on to the website by the end of November.</p> <p>Management Plan for South Oxhey Playing Fields approved at Committee and added to the webpage in October 2024.</p> <p>Webpage has been updated and all actions now completed.</p>	Leisure Assets Manager and Principal Trees and Woodlands Officer	31 March 2025	✓	

APPENDIX 7 – ASSURANCE AND RECOMMENDATION PRIORITY LEVELS

Audit Opinions		
Assurance Level	Definition	
Assurance Reviews		
Substantial	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	
Not Assessed	This opinion is used in relation to consultancy or embedded assurance activities, where the nature of the work is to provide support and advice to management and is not of a sufficient depth to provide an opinion on the adequacy of governance or internal control arrangements. Recommendations will however be made where required to support system or process improvements.	
Grant / Funding Certification Reviews		
Unqualified	No material matters have been identified in relation the eligibility, accounting and expenditure associated with the funding received that would cause SIAS to believe that the related funding conditions have not been met.	
Qualified	Except for the matters identified within the audit report, the eligibility, accounting and expenditure associated with the funding received meets the requirements of the funding conditions.	
Disclaimer Opinion	Based on the limitations indicated within the report, SIAS are unable to provide an opinion in relation to the Council's compliance with the eligibility, accounting and expenditure requirements contained within the funding conditions.	
Adverse Opinion	Based on the significance of the matters included within the report, the Council have not complied with the funding conditions associated with the funding received.	
Recommendation Priority Levels		
Priority Level	Definition	
Corporate	Critical	Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e. reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately.
Service	High	Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently.
	Medium	Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner.
	Low	Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible.