



Item 7

Three Rivers District Council Audit Committee Progress Report 29 September 2022

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 16 September 2022
- Approve amendments to the Audit Plan as at 16 September 2022
- Agree changes to the implementation dates for 4 audit recommendations (paragraph 2.5) for the reasons 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 2022/23 as at 16 September 2022.
- b) Proposed amendments to the approved 2022/23 Annual Audit Plan.
- c) Implementation status of all previously agreed audit recommendations from 2018/19 onwards.
- d) An update on performance management information as at 16 September 2022.

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 2022/23 Annual Audit Plan was approved by Audit Committee on 29 March 2022.
- 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 July 2022.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 At 16 September 2022, 26% of the 2022/23 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 2022/23 report has been finalised since July Audit Committee:

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Housing Allocations	Aug '22	Substantial	One 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 16 September 2022, with full details given in appendices 3 to 6:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & request made for extended time or no update provided	Percentage implemented %
2018/19	38	37	0	1	97%
2019/20	37	33	0	4	89%
2020/21	25	23	2	0	92%
2021/22	36	22	8	6	61%

- 2.5 Since 26 July 2022 Audit Committee, extension to implementation dates have been requested by action owners for four recommendations as follows:

- One from the 2018/19 Benefits audit,
- One from the 2021/22 Complaints Handling audit,
- One from the 2021/22 Creditors audit, and
- One from the 2021/22 Benefits audit.

- 2.6 In respect of the following seven recommendations, no updates were received from action owners:

- One from the 2019/20 Risk Management audit (target date 31 January 2022),
- Three from the 2021/22 Equalities & Diversity audit (target dates 31 July 2022 / 30 September 2022 / 31 March 2023 respectively).
- One from the 2021/22 FM Buildings Compliance audit (target date 30 September 2022), and
- Two from the 2021/22 Contract Waivers audit (target dates 30 September 2022 / 31 March 2023 respectively).

Proposed 2022/23 Audit Plan Amendments

- 2.7 The original approved Shared Services 2022/23 Audit Plan included an allocation of 30 days for audits within the Finance Service. Following a
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meeting with the Head of Finance the following audits have been agreed and are brought to the attention of this Committee:

- Financial Reconciliations (12 days)
- Fixed Asset Register (10 days)
- Treasury (8 days)

Reporting of Audit Plan Delivery Progress

- 2.8 To help the Committee assess the current situation in terms of progress against the projects in the 2022/23 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 2022/23 Annual performance indicators and targets were approved by the SIAS Board in March 2022. 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 16 September 2022	Actual to 16 September 2022
1. Internal Audit Annual Plan Report – approved by March Audit Committee or the first meeting of the financial year should a March committee not meet	Yes	N/A	Yes
2. Annual Internal Audit Plan Delivery – the percentage of the Annual Internal Audit Plan delivered (excluding unused contingency)	95%	27% (60 / 224.5 days)	26% (58.5 / 224.5 days)
3. Project Delivery – the number of projects delivered to draft report stage against projects in the approved Annual Internal Audit Plan	95%	15% (3 out of 20 projects to draft)	15% (3 out of 20 projects to draft)
4. Client Satisfaction* – percentage of client satisfaction questionnaires returned at ‘satisfactory overall’ level (minimum of 39/65 overall)	95%	100%	100% (based on two received)
5. Chief Audit Executive’s Annual Assurance Opinion and Report – presented at the first Audit Committee meeting of the financial year	Yes	N/A	Yes

APPENDIX 1 INTERNAL AUDIT PLAN 2022/23 – UPDATE ON POSITION AS AT 16 SEPTEMBER 2022

2022/23 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	BDO	2	Terms of Reference Issued
Financial Reconciliations (shared services plan)						12	BDO	0.5	In Planning
Fixed Asset Register (shared services plan)						10	BDO	0	Due Quarter 3
NDR (shared services plan)						10	SIAS	2	Terms of Reference Issued
Payroll (shared services plan)						12	SIAS	0	Due Quarter 3
Sundry Debtors (shared services plan)						10	BDO	2	Terms of Reference Issued
Treasury (shared services plan)						8	SIAS	0	Due Quarter 4
Operational Audits									
Arts Council Recovery Fund Grant	Not Assessed	-	-	-	-	3	SIAS	3	Final Report Issued
Business Continuity Planning						8	BDO	0.5	In Planning
CIL Spend						8	SIAS	0	Due Quarter 4
Contain Outbreak Management Fund Grant	Not Assessed	-	-	-	-	0.5	SIAS	0.5	Final Report Issued
Development Management (pre-apps)						8	BDO	0.5	In Planning
DFG Capital Grant Certification						2	SIAS	1.5	In Fieldwork

APPENDIX 1 INTERNAL AUDIT PLAN 2022/23 – UPDATE ON POSITION AS AT 16 SEPTEMBER 2022

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Housing Allocations	Substantial	0	0	0	1	10	SIAS	10	Final Report Issued
Housing Condition Surveys / HMOs						8	SIAS	1	In Planning
Property Services						15	SIAS	0	Due Quarter 3/4
Street Naming & Numbering						8	SIAS	0	Due Quarter 4
Trees						10	SIAS	0	Due Quarter 4
Green Homes Grant						3	SIAS	1	In Fieldwork
Contract Management									
No audits									
Shared Learning / Joint Reviews									
Shared Learning / Joint Reviews						4		2	Through Year
IT Audits									
Cyber Security (shared services plan)						15		0	
To Be Allocated									
Unused Contingency (shared services plan)						4		0	
Follow-Up Audits									
Follow-up of outstanding audit recommendations						8		4	Through Year

APPENDIX 1 INTERNAL AUDIT PLAN 2022/23 – UPDATE ON POSITION AS AT 16 SEPTEMBER 2022

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Strategic Support									
2023/24 Audit Planning						5		0	Due Quarter 4
Annual Governance Statement						3		3	Complete
Audit Committee						9		4	Through Year
Head of Internal Audit Opinion 2021/22						3		3	Complete
Monitoring and Client Meetings						7		3	Through Year
SIAS Development						3		3	Complete
2021/22 Projects Requiring Completion									
2021/22 Projects Requiring Completion (5 days TRDC plan / 7 days shared services plan)						12		12	Complete
TRDC TOTAL						130.5		45	
SHARED SERVICES TOTAL						98		13.5	
COMBINED TOTAL						228.5		58.5	

Key to recommendation priority levels:

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

APPENDIX 2 2022/23 AUDIT PLAN PROJECTED START DATES

Apr	May	Jun	July	Aug	Sept
Housing Allocations Final Report Issued	Arts Council Recovery Fund Final Report Issued	Contain Outbreak Management Fund Grant Final Report Issued		Development Management Pre-apps In Planning	Sundry Debtors (Shared services plan) Terms of Reference Issued
				Housing Condition Surveys and HMOs In Planning	Green Homes Grant In Fieldwork
					DFG Certification In Fieldwork

Oct	Nov	Dec	Jan	Feb	Mar
NDR (Shared services plan) Terms of Reference Issued	Payroll (Shared services plan)	Financial Reconciliations (Shared services plan) In Planning	Cyber Security (Shared services plan)	Trees	
Business Continuity Planning In Planning	Council Tax (Shared services plan) Terms of Reference Issued	Fixed Asset Register (Shared services plan)	Street Naming & Numbering	CIL Spend	

APPENDIX 2 2022/23 AUDIT PLAN PROJECTED START DATES

Oct	Nov	Dec	Jan	Feb	Mar
	Property Services (date tbc)		Treasury (Shared services plan)		

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2018/19 AUDIT PLAN

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that testing of the module is carried out to reinstate the ability to delete obsolete data.	Medium	<p>Position (21 August 2019)</p> <p>The system is designed to destroy all documents that are older than 6 years plus current. We discovered that the system was not working properly and has destroyed some documents that are still required to support live Benefit claims and therefore we need to retain. Clearly, we could not allow that to continue so the system was been suspended. We have sought advice on how to fix this issue from the system provider and are awaiting their response. I have chased this today and have also now asked if it's possible to use the system in part so that we can carry on destroying old documents that we no longer require for Council Tax and Business Rates and unsuspend the Benefits part of the system once we have fixed the problem. I will escalate this issue in a week if I have not had a response.</p> <p>Position (October 2020)</p> <p>The required system upgrade was planned for the end of October but did not go live due to system performance issues. This is now expected in March 2021. Discussions are taking place with Northgate to see if an interim measure is available so that obsolete data can be removed from the system.</p> <p>Position (March 2021)</p> <p>We are on schedule to upgrade the information@work system 19/20 March 2021. Once it's upgraded, we can re-test the retention and destruction module.</p>	Benefits Manager	31 May 2019	*	31 October 2019 30 June 2020 30 Sept 2020 31 March 2021 30 Sept 2021 30 November 2021 31 January 2022 15 March 2022 31 August 2022 31 October 2022

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2018/19 AUDIT PLAN

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position (June 2021) The system upgrade planned for March 2021 did not go-ahead as we had limited time to carry out testing and were not in a position to be able to sign off the product. A new go-live date has been set for 7/8 September 2021 and testing has commenced.</p> <p>Position (September 2021) We currently are unable to upgrade due to not having a fully operational Test system. All parties are in communication and are trying to identify the issue so that we can progress with testing.</p> <p>Position (November 2021) The upgrade to our Document Processing System is now scheduled to take place on 20 & 21 January 2022. Revs and Bens have been working with our IT department and our supplier to overcome the problems we had with the test system. Testing is scheduled to start this month (November 2021).</p> <p>Position (March 2022) The long awaited upgrade took place on 04.02.22. We are now amending the scripts that will destroy the old documents. The scripts are being amended to do two things that they did not do before: 1. To look for claims that have an outstanding housing benefit overpayment but a non-live housing benefit claim, and 2. Live housing benefit claims. Where the script identifies claims under 1 & 2 no documents will be destroyed regardless of their age as they may be required for audit, for</p>				

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2018/19 AUDIT PLAN

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>fraudulent investigations and for recovery of overpayments.</p> <p>Position (July 2022) The following update was provided before the date of the July Audit Committee meeting and requested a date extension to 31 August 2022.</p> <p>Consultancy is being arranged to assist with a complete re-write of the scripts to destroy unwanted documents. Whilst the writing and testing of a new script is in progress which will automate the whole process we will manually start identifying old documents and destroy them.</p> <p>Position (September 2022) Training on how to write the script required to make the retention & destruction module work took place on 12.09.22 (a re-write of the scripts was necessary as the original script could not be located and the officers who wrote and implemented the original scripts no longer work for the authority). We have a few matters to check in terms of the corporate retention policies and a few system parameters to check and then we can switch the module on. Once the script has run once we will know how many documents we have to destroy and how long it will take to destroy them all on the basis we can run the script for a couple of hours every evening and longer at the weekend.</p>				

APPENDIX 4 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>Agreed</p> <p>Property & Finance Officers have been working in conjunction with appropriate Consultancy support to fully identify Corporate Property Estate & Asset Management Operational requirements.</p> <p>Cross-Service Project Steering Group re-established (Property/Finance/IT/Customer Services) & meeting regularly on fortnightly basis with monthly Progress Update to Project Information Board (PIB).</p> <p>Project Implementation Plan to be rolled out once approved by PIB, and appropriate Corporate Property/Garage Management Systems procured, installed and commissioned.</p> <p>Position (October 2021) As indicated, the Council has recently appointed a permanent Head of Property Services & Major Projects and he is actively engaged in bringing himself up to speed with the Audit Report, its recommendations and the implementation of a new Corporate Property Management System.</p> <p>Audit Committee Members are advised that following the departure of former staff, previously involved with implementing the</p>	<p>Principal Property and Asset Manager</p> <p>Head of Property Services</p> <p>Head of Property Services</p> <p>Project Information Board / Head of Property Services</p>	<p>30 April 2021</p> <p>Ongoing until April 2022</p> <p>Ongoing until April 2022</p> <p>March 2022</p>	<p>*</p> <p>✓</p> <p>✓</p> <p>✓</p>	<p>31 December 2021</p> <p>See 'Resolved' column for details</p>

APPENDIX 4 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>recommendations arising from the Property (Rent and Lease Administration) Audit from October 2019, there has been a considerable staff turnover within the Property Service since. The significant loss of knowledge from the organisation, combined with the previously identified impact of the Coronavirus Epidemic on overall Service Delivery, has further compounded the ability of staff coming into the Property Service, to maintain continuous progress on delivering the recommendations.</p> <p>In more recent times, interim staff within the Property Service and colleagues from the Cross-Service Project Steering Group, have been able to actively progress the work towards adopting a new Corporate Property Management System. The adoption of such a new System will ensure that the audit recommendation will be fully met.</p> <p>The revised implementation date reflects the timescales in which it is anticipated that key stages for the implementation of the new Corporate Property Management System may be met.</p> <p>Position (March 2022) At the time of writing Officers are reviewing three submissions from four of the shortlisted Property Management System software providers. The fourth system was discounted for not providing a 'Cloud-based' option, which limits usage of the system to being on site/within the TRDC network – rather than being able to update the system from site.</p>	Head of Property Services / Project Steering Group	31 March 2022	✓	

APPENDIX 4 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>Of the three remaining systems being evaluated, all systems are very similar in the approach, functionality and appearance. The major difference is the pricing structure, but all provide a subscription model with support and hosting included. It is anticipated that the selection and appointment of the preferred Property Management System will occur w/c 21 March 2022. This will satisfy the initial intention to have a system in place by 31 March 2022.</p> <p>As has been previously stated, the full population of the PMS will take around 18 months, but priority is being given to the garage management process, which will transfer from the Capita Housing system. It is anticipated that both the new PMS system and the old Capita Housing system will be operated and updated in tandem, as part of the live testing process for the first 1-2 months – once Officers are satisfied that the PMS system is operating correctly, the use of the Capita Housing system will be discontinued.</p> <p>An extract of data held in the Capita Housing system (garages) has been successfully completed, with a reporting tool produced to allow future extract reports to be run by TRDC Officers. The data extract has enabled the creation of a 'sandbox' for the Capita 360 Managed Direct Debit which can be operated in a test environment. A further extract report will be re-run once the testing has been completed, in readiness for the 'go live' of the</p>				

APPENDIX 4 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
			garage direct debit call on 1 April.				
			<p>Position (July 2022)</p> <p>The Trace (Bluebox) Property Management System 'Trace' was acquired on 31 March 2022. After an extensive procurement process, Trace was chosen as it best satisfied the brief and provided a system accessible for casual users (Customer Services Team) and professional users (Property Services). The test databases were uploaded to Traces' cloud-hosted servers and training on how to operate the system has commenced with a number of Officers from the wider Project Team.</p>	Head of Property Services / Project Steering Group	31 March 2022	✓	
			<p>The Capita 360 Managed Direct Debit system went live on the 1 April 2022 and has successfully been collecting and processing garage rent payments since that time. This workstream is now complete.</p>	Head of Property Services / Property & Legal Services Teams	31 January 2024	* On target	
			<p>Our appointed Trace Project Manager has helped to determine how the data from the Capita Academy System and that held on TRDC's Uniform Idox System can be uploaded into standardised templates, which will allow basic asset information, such as address and UPRN to be established on the system very quickly. As stated previously, Officers anticipate that to fully utilise the Trace system, manual data extraction and input will take up to 18 months.</p>	Head of Property Services /	31 March 2022	✓	
			Position (September 2022)				

APPENDIX 4 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>Following the July 2022 update, progress on the implementation of the Property Management System continues at pace. Data held on the Councils IDOX system has been identified and a bulk extraction & cleansing of that a data has commenced.</p> <p>Mapping data held on the Council's ArcGIS system and ownership data held by the Land Registry is being compared, so that an accurate, and up to date ownership 'layer' can be produced. Once completed, this work will significantly reduce the time taken to establish ownership of TRDC assets and respond to customers. The mapping data will be cross-referenced with the Property Management System so that changes in ownership, new lettings or lease terminations can be reflected in the mapping 'spatial' data (mapping layers).</p> <p>The priority since acquiring the Property Management System is to have the garage properties/tenant records populated and the system fully functional for garage management as soon as possible. The Project Team had set a target date of the end of October 2022 to reach that stage and we are well on track to meet that target.</p>				
02	We recommend that the Council explore what reports are available from the systems in place to better inform property activity.	Medium	<p>Agreed</p> <p>Position (October 2021)</p>	Principal Property and Asset Manager	30 April 2021	*	

APPENDIX 4 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>For similar reasons to those identified within the response to Recommendation 1 above, the request for an extension and the need to revise implementation dates to meet this audit recommendation for - exploring and improving Property Management System Reports available, to better inform property management activity - reflects the anticipated timescales to satisfy this Audit Recommendation and are intrinsically linked to the adoption of a new Corporate Property Management System.</p> <p>As above, these audit recommendations are being actively progressed by the new Head of Property Services and Major Projects and the Cross-Service Project Steering Group, as a required, identified outcome from the adoption of a new Corporate Property Management System.</p> <p>Position (March 2022) The recent demonstrations provided by the four shortlisted Property Management System Software Providers has indicated that all systems are capable of providing standardised reports or user-defined, bespoke reporting. Any information held within the PMS can be extracted and reported upon. For example, this could include data on occupancy, rent collection or forthcoming lease events (rent reviews/lease renewals).</p> <p>Many of the systems can also report on performance measures, such as the % of rent reviews/lease renewals completed on time, or the timeliness of rent collection and arrears</p>				

APPENDIX 4 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>recovery, to the completion of planned repairs.</p> <p>As indicated in the response to recommendation 1 above, the use and roll out of reporting will be directly linked to the population data within the Property Management System. It is anticipated that full system data population will take around 18 months from the date the system becomes operational with TRDC.</p> <p>Early priority will be given to rent collection and occupancy reporting, with a broader reporting regime being developed around the timeliness of lease event completions. As this project has progressed, many initial Audit recommendations have developed into their own specific work streams – the same is true of this aspect and the completion of this recommendation will continue to be delivered in phases into the next financial year – this is why the deadline is being revised.</p> <p>Position (July 2022) As per the previous update. We have since acquired the use of the Trace system and understand that it has an extensive suite of evaluation and performance management tools. The system is used by major investment companies, commercial property agencies and other Local Authorities and has been designed to report on almost any possible bespoke reporting basis, whilst utilising a suite of standard reports (e.g. % rent arrears, £ rent arrears, % occupancy, £ return on investment, etc.).</p>	Property Services Team	Before 31 March 2023	* In progress	

APPENDIX 4 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>Position (September 2022) The work to satisfy this recommendation remains on track. As previously indicated, until the Property Management System is fully populated with all property data we will be unable to unlock the full reporting power of the system, however, given the progress in relation to the garage estate (comments in connection with recommendation 1 above), we should be in a position to run performance reports from November 2022.</p>				
03	We recommend that the Council draw up a brief procedural guidance, with templates if necessary, to ensure the completeness of the property records held.	Low	<p>Agreed</p> <p>Position (September 2021) Production of appropriate "In-House" Guidance/Templates on future on-going regular maintenance, review & updating of Property Records to ensure completeness & accuracy of same, included in Proposed Project Implementation Plan.</p> <p>Requirement for provision of Property System Manuals/Guidance & appropriate Software Supplier support for operation, maintenance & updating of new Property System(s) included in Proposed Project Implementation Plan & will ultimately be included in Outcome Based System Specification.</p> <p>All necessary Guidance/Support to be available as new Property System(s) become</p>	<p>Principal Property and Asset Manager</p> <p>Project Steering Group</p> <p>Project Steering Group</p> <p>Project Steering Group</p>	<p>30 April 2021</p> <p>September 2021</p> <p>October 2021</p> <p>March 2022</p>	<p>*</p> <p>✓</p> <p>✓</p> <p>✓</p>	<p>31 December 2021</p> <p>31 March 2022</p>

APPENDIX 4 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>operational.</p> <p>Position (November 2021) As above.</p> <p>Position (March 2022) As part of the implementation of the Property Management System and linked with recommendations 1 & 2 above, the garage management processes are currently being mapped so they can be linked to the Granicus system and provide a streamlined process for customers wishing to apply, cancel, raise a repair or make changes to their garage tenancies.</p> <p>A full suite of Procedural Notes will be developed and adopted. These will also include flow diagrams, illustrating how rent reviews/lease renewals/requests for alterations/terminations and new lettings, etc. can be undertaken.</p> <p>This task had been allocated to a member of the Property Services Team, unfortunately that individual has just resigned. At the time of writing a temporary appointment is about to be made and this task will be reallocated for completion with a revised deadline of 31 May 2022.</p> <p>Position (July 2022) New Granicus processes for our garage estate have been published to the TRDC website, allowing garage tenants to apply for a garage, terminate a tenancy, request a repair and</p>	<p>Property Services Team /CSC Team</p> <p>Property Services Team /CSC Team</p>	<p></p> <p>31 May 2022</p>	<p></p> <p>✓</p> <p>✓</p>	

APPENDIX 4 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>request a replacement key. These processes significantly improve the workflow between the back office functions and streamline the dealing with the requests – outwardly our customers should find the process much easier, less bureaucratic and significantly more user friendly.</p> <p>Now that the Trace system has been acquired new processes and workflows for estates management functions will be designed around the use of the Trace system. Officers have already begun to develop a formalised Legal Instruction process. Going forward processes will be developed in relation to lease activities (reviews/renewals/breaks) and rental activities (arrears/invoicing/statements of account), with the Trace system supporting a calendar function to ensure the timely exercise of tasks.</p> <p>The deadline has been extended to accommodate integration of Trace functions into our standard processes and workflows.</p> <p>Position (September 2022) This recommendation is influenced by how the Trace system handles and processes data. Now that we have a greater understanding of how the system works and its conventions, we have been able to better tailor the development of a suite of Procedural Notes. We remain on track to complete this task by the deadline of 31 October 2022.</p>	Property Services Team	31 May 2022	* In Progress	31 October 2022

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Risk Management 2019/20							
Final report issued June 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	<p>The Council should ensure that new starters are identified and that those in key risk management positions are also identified and appropriate training provided.</p> <p>Refresher risk management training should be provided on an annual basis to those in key positions.</p>	Medium	<p>Agreed - A new e-learning package will be prepared and made available for all staff.</p> <p>Position (June 2020) In progress</p> <p>Position (September 2020) In progress.</p> <p>Position (October 2020) No update provided.</p> <p>Position (March 2021) No update provided.</p> <p>Position (June 2021) A new e-learning package is being drafted and should be available by September 2021.</p> <p>Position (September 2021) No update provided.</p> <p>Position (November 2021) E-Learning package will go live in January 2022 and will be a mandatory course for all staff.</p> <p>Position (March 2022) No update received.</p> <p>Position (July 2022) No update provided.</p> <p>Position (September 2022) No update provided.</p>	Emergency Planning and Risk Manager	31 December 2020	*	<p>30 Sept 2021</p> <p>31 January 2022</p>

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Garage Income 2020/21 Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the service should have written procedure notes for the raising of invoices to provide clarity and consistency.	Medium	<p>The Property service is in the process of acquiring a new database system. The procedure notes will be completed once the new system is in use.</p> <p>Position (October 2021) The Customer Services Centre (CSC) manages the council's garage tenancies on behalf of the Property Services Department. Prior to the Garage Income Audit, due to the supplier's (Capita) decision to de-support the garage management system, the council had made the decision to purchase a new Corporate Property System. Any new system will to require a new invoice generation process to be written.</p> <p>It was recommended that once a new system had been procured and implemented that the process for garage invoice generation would be documented by the CSC. Audit Committee Members are advised that following the considerable turnover of staff within Property Services the procurement of a new Property System has not progressed within the expected timescales. However, the Council has recently appointed a permanent Head of Property Services & Major Projects who is actively progressing the work towards the adoption of a new Corporate Property System, including a garage tenancy management system.</p> <p>The revised implementation date reflects the timescales in which it is anticipated that key</p>	Customer Services Manager	31 May 2021	*	<p>30 Sept 2021</p> <p>28 Feb 2022</p> <p>31 May 2022</p> <p>30 Sept 2022</p>

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Garage Income 2020/21							
Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>stages for the implementation of the new Corporate Property Management System may be met, and therefore, the CSC would be able to complete the documentation of the garage invoice generation process.</p> <p>Position (March 2022) As with progress on the Corporate Property Management System (CPMS), the utilisation of the Capita 360 Managed Direct System is in the final testing phase, with the 'go live' date of 1 April 2022.</p> <p>Officers have been 'process mapping' the various activities that support the management and administration of the garage estate. This work will underpin the completion of the recommended Audit action.</p> <p>The existing Capita Housing System, which is used to operate the garages will continue to function in tandem until the CPMS is populated with garage data and will be used as the primary rent accounting system in conjunction with the Capita 360 system for rent collection.</p> <p>The preferred supplier for the CPMS will be decided within the next fortnight and then work to address and satisfy the Audit recommendation can be concluded.</p> <p>Position (July 2022) Currently the new Paye360 system is now in place and all garage tenants have to be signed up for Direct Debit payment. The opening year's bill is sent out in March every year to</p>				

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Garage Income 2020/21							
Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>inform of any possible annual increases/changes, total amount of the full year's garage rent, and the breakdown of instalments for this amount to be taken throughout the financial year (like Council Tax)</p> <p>The system which will run alongside this to manage tenancies has now be purchased and is currently being configured by the Property Services Department in conjunction with the supplier.</p> <p>Currently we have been advised that the new system has a launch scheduled for September 2022 and once the system is up and running procedure notes will be created.</p> <p>Position (September 2022) Currently the new Paye360 system is now in place and all garage tenants have to be signed up for Direct Debit payment. The opening year's bill is sent out in March every year to inform of any possible annual increases/changes, total amount of the full year's garage rent, and the breakdown of instalments for this amount to be taken throughout the financial year (like Council Tax).</p> <p>The system which will run alongside this to manage tenancies has now be purchased and is currently being configured by the Property Services Department in conjunction with the supplier.</p>				

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Garage Income 2020/21							
Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			The new system is in the process of being configured so that the data transfer upload can take place from the current system. The aim is that the new system will be ready to launch within September 2022 and once the system is up and running procedure notes will be created.				

Cyber Security 2020/21							
Final report issued March 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should ensure that physical network ports are configured to the appropriate authentication control (802.1X).</p> <p>Furthermore, management should establish a network access control to block unknown or unauthorised devices from connecting to the Councils' IT network. This should include restricting the ability to physically connect to the Council's IT network.</p>	Medium	<p>We have an intrusion detection system in place, which would identify any devices connecting to the network. This is a project we will review and look to implement, assuming budget is available to do so.</p> <p>Position (June 2021) Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March 2022.</p> <p>Position (September 2021) Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March 2022.</p> <p>Position (November 2021)</p>	Head of ICT	31 March 2022	<p>✓</p> <p>No longer relevant</p>	31 July 2022

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Cyber Security 2020/21							
Final report issued March 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>As above.</p> <p>Position (March 2022) Market assessed as to the product options and costs. Products assessed: CISCO and Forescout. Additional budget required in order to go ahead. IT steering group decision. Paper with options and risks for assessment and decision by that board in March 2022.</p> <p>Position (July 2022) ITSG board meeting delayed. This paper is scheduled for decision at the 19 July board. The recommendation from Head of ICT, given the additional budget required is to not proceed with the recommendation at this time and instead consider a solution in line with the refresh of the Councils corporate WIFI technology solution in 23/34.</p> <p>Position (September 2022) Recommendation no longer relevant following approval from ITSG on revised solution.</p>				

Debtors 2020/21							
Final report issued June 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	Consideration should be given to an annual review of debtor accounts to	Low	Position (July 2021) We will speak to Finance about the best way of	Recovery Team Leader,	31 August 2021	*	31 October 2021

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Debtors 2020/21							
Final report issued June 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	identify duplicate or dormant for deletion or deactivation.		<p>doing this.</p> <p>Position (September 2021) A complete review of the entire Sundry Debtor service has recently been commenced and this will be included as part of the review.</p> <p>Position (November 2021) This work is about to start now that the write-off work for Sundry Debts is complete. The whole review of Sundry Debts is still in progress.</p> <p>Position (March 2022) No update received.</p> <p>Position (July 2022) No update provided.</p> <p>Position (September 2022) Finance are going to run and extract this data from the Finance System which Revs & Bens will then check. It may be completed before 30October 2022, it really depends on how many are on the list.</p>	Revenues Manager and Finance.			30 October 2022

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Equalities & Diversity 2021/22 Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Mandatory equalities and diversity training should be provided to all staff and Committee Members, with training made available for all Members. The content of the training should provide a sufficient overview and understanding of equalities and diversity.</p> <p>Robust procedures for monitoring compliance should be maintained and any non-compliance resulting from staff not completing the training should be identified and escalated appropriately.</p>	Medium	<p>Training is being developed and will be shared with staff and members. The Equalities Sub-Committee will also consider it in June 2022.</p> <p>Position (July 2022) Mandatory training course via ILearn has been introduced for all staff with completion due by the end of July. Compliance levels will be reported at CMT level.</p> <p>Position (September 2022) The e-learning course on the iLearn platform is available to all staff and members. The course has been completed by more than 95% of staff and this has been reported to CMT.</p>	Head of HR and Organisational Development in partnership with Head of Community Partnerships	30 September 2022	✓	
02	The Comprehensive Equality Policy to be amended to detail that its review is to be conducted on a five-year cycle.	Low	<p>The five-year cycle was agreed as part of the Strategy and Policy register. The review is due to begin at the end of 2022 and therefore this will be updated in the new policy by March 2023.</p> <p>Position (July 2022) As above.</p> <p>Position (September 2022) No update provided.</p>	Head of Community Partnerships	31 March 2023	*	
03	The Council should ensure that it reviews its Equalities Objectives and publishes them before the end of 2022. This should be done next in 2026 and so on to re-establish a consistent four-year review cycle to	Low	The Objectives are currently under review and due to go to Equalities Sub Committee in June 2022 and then Performance and Recourse Committee for approval. Due to the pandemic the objectives were not reviewed after 4 years, however we continued to work towards them.	Head of Community Partnerships	30 September 2022	*	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Equalities & Diversity 2021/22							
Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	ensure compliance with the Equality Duty.		<p>Position (July 2022) Revised Objectives have been considered and agreed with the Equalities Sub Committee and are programmed for consideration by Policy and Resources Committee on 18th July. Public Consultation was undertaken and the revised objectives were positively received.</p> <p>Position (September 2022) No update provided.</p>				
04	<p>The Council should create a more direct link between its current KPIs and its main strategic E&D objectives to monitor progress against these desired goals with increased scrutiny.</p> <p>The Council should draw from its current E&D KPIs, ones that contribute to achieving its strategic objectives, and performance against these indicators should be included in the Council's annual publication of its Equality Duty Information Report (EDIR).</p>	Low	<p>These will be included in the next publication in January 2023 and Annual performance indicator review this will be noted.</p> <p>Position (July 2022) Review of the Corporate Framework has begun and through that process and subsequent service planning the KPIs will be reviewed.</p> <p>Position (September 2022) No update provided.</p>	Head of Community Partnerships and Performance and Projects Manager.	31 July 2022	*	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

NDR 2021/22							
Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that:</p> <ul style="list-style-type: none"> A review of existing NDR cases pending write-off is conducted and decisions taken regarding whether or not cases should proceed to write-off. <p>Write-offs are conducted at regular intervals going forward (e.g. quarterly).</p>	Medium	<p>In 2022/23 write-offs will be done on a monthly basis.</p> <p>Position (July 2022) No update provided.</p> <p>Position (September 2022) Resolved.</p>	Revenues Manager	31 March 2022	✓	

Section 106 2021/22							
Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>We recommend that the Land and Property Team review examples of information presented to members at other similar councils and identify what information is proportionate and appropriate to share with members (if any) to benchmark the information that could be shared. We then recommend that the team ask Members if they would like information to be circulated to them and what would be useful. This is to ensure the information is relevant and pertinent to members.</p> <p>Depending on the outcome of the</p>	Low	<p>Information will be sent to Council Members on a quarterly basis via Members Information Bulletin. A review of information to be given to Members will be requested from other local authorities.</p> <p>Website training will be requested again to ensure that information can be updated as required.</p> <p>Position (July 2022) We are still considering what information would be of interest to Council Members. We have approached other local authorities in this respect, with mixed results. We are investigating information held by departments</p>	Team Leader for Land and Property	30 June 2022	*	31 March 2023

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Section 106 2021/22							
Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>above, we recommend that the Land and Property Team regularly report to Members with information they request.</p> <p>Furthermore, we recommend that corporate training is made available to ensure that the Land and Property Team can update the website as required.</p>		<p>and how often this information is updated, to ensure that any information given is relevant, of benefit to Members and how often it should be reported. We will require a revised target in this respect. I would suggest that this is extended to the end of this financial year.</p> <p>Position (September 2022) The outstanding recommendation regarding notification of Section 106 information to Council Members is still being considered. It is important that up-to-date and informative information is given to Members in an easy to understand format and this is proving somewhat of a challenge. However, we are endeavouring to achieve this recommendation as soon as possible and at least within this financial year.</p>				

Main Accounting 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	<p>We recommend that procedure notes are produced for feeder system reconciliations to enable them to be carried out correctly and checked in a timely manner.</p> <p>We also recommend that Benefits system reconciliations are signed and</p>	Low	<p>Procedure documents will be reviewed and updated/created as required.</p> <p>Timeliness of reconciliation will be monitored and managed as part of the tracking processes referenced in the response recommendation 2, above.</p>	Finance Section Head / Finance Systems Manager	31 October 2022	*	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Main Accounting 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	dated by another person in Finance.		<p>Position (July 2022) On target.</p> <p>Position (September 2022) In progress and on target - target date is 31 October 2022.</p>				

Procurement Cards 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>All transaction logs should be signed off by the card holder and a member of management to ensure that transactions are accurate and that there is a reviewer who can confirm that the transactions are appropriate and in line with Council needs.</p> <p>Receipts for all transactions should be retained to ensure VAT is being accounted for appropriately and there is evidence for the purchases made.</p> <p>VAT should be appropriately accounted for on transaction logs as this can affect the amount of recoverable VAT the Council can claim back, therefore creating unnecessary losses.</p>	Medium	<p>Existing guidance covers the requirement to retain receipts, and to document net/vat split on their transaction logs. Guidance will be re-circulated with a reminder of the importance of observing these requirements.</p> <p>In mitigation we can suspend the use of cards where holders do not comply with the requirements. Transaction logs and receipts are reviewed by Finance Officers do not post VAT element if a receipt is not provided.</p> <p>Position (July 2022) New guidance has been written and will be sent out by the end of July.</p> <p>Position (September 2022) Procedure adjusted to reflect all recommendations.</p> <p>TRDC email sent 30/08/22.</p>	Finance Manager – Systems Shared Services	20 May 2022	✓	1 August 2022

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Procurement Cards 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Controls should be implemented to mitigate the risk of potential fraud and overspend on budget from multiple people using the same procurement card. This could be in the form of acquiring a finance system to support the use of procurement cards, by providing other card users with their own card or through creating a system with the banks to provide single use e-cards for one-off transactions.	Medium	<p>A reminder of existing rules against the sharing of cards will be circulated.</p> <p>Position (July 2022) New guidance has been written and will be sent out by the end of July.</p> <p>Position (September 2022) Procedure adjusted to reflect all recommendations.</p> <p>TRDC email sent 30/08/22.</p> <p>A review of card holders will be undertaken to ensure cards are held at the appropriate level. This will follow the evaluation of potential system solutions for the management of purchasing cards.</p> <p>If a system solution is pursued, it may result in the ability to use an e-card and/or single-use card technologies which will further mitigate the risk of cards being shared.</p> <p>Position (July 2022) We will be sending communications which will cover sharing of cards and the correct people to have cards by the original target date.</p> <p>Position (September 2022) Procedure adjusted to reflect all recommendations.</p>	Finance Manager – Systems Shared Services	<p>20 May 2022</p> <p>31 October 2022</p>	<p>✓</p> <p>✓</p>	1 August 2022

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Procurement Cards 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			TRDC email sent 30/08/22.				

FM Buildings Compliance 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>We recommend that the Facilities Manager generates monthly reports to an agreed level of management on the compliance rates on the following areas:</p> <ul style="list-style-type: none"> Gas Safety Electrical Safety Fire Safety Legionella Safety Lift Safety <p>The reports should outline the risk assessments undertaken, progress, outcomes, and any arising remedial actions. The remedial actions should have an assigned action owner and due date for completion.</p> <p>The reports should be reviewed by the Mechanical & Electrical Engineer to ensure accuracy and completeness.</p>	Medium	<p>The Facilities Manager will generate a monthly report to the Head of Property & Major Projects Justin Wingfield. A quarterly report will be made available to the Property Investment Board (PIB) which has the membership of all the SLT including the Chief Executive.</p> <p>Position (July 2022) TRDC Risk Management Group has restarted as a result Senior Management Team agreed this was a more appropriate platform to share the reports. These will be provided on a quarterly basis from September 2022. An annual report will be provided to Corporate Management Team in April each year.</p> <p>Position (September 2022) No update provided.</p>	Facilities Manager / Mechanical & Electrical Engineer	31 May 2022	*	30 Sept 2022

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Cyber Security 2021/22 Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>1.1 Management should ensure that appropriate monitoring controls are in place for the password monitoring and management activities. These should include but not be limited to the following:</p> <ul style="list-style-type: none"> • brute-forcing of account passwords including password spraying, • login attempts from unexpected geographic areas, • unexpected account lockouts • password database for the deny list hashes, • other unusual behaviour from users. <p>1.2 The above proposed controls, once in place, should be actively reported upon, through the periodic cyber security reports, to the senior management.</p>	Medium	<p>01 Mar 2022 the Azure AD Password Protection was implemented. Users will not be able to change passwords to weak passwords nor known passwords nor passwords from our Ban List of password.</p> <p>1.1 – requires a third-party tool and associated funding would be required. The implementation of the password protection for Azure AD lowers the risk.</p> <p>1.2 - this would be dependent on the ability to fund with a third-party tool – 1.1.</p> <p>Position (July 2022) Third party tools currently being reviewed and costed. Item not yet due.</p> <p>Position (September 2022) 1.1 - Third party tools have been evaluated and Netwrix has been selected as the preferred tool.</p> <p>1.2 – Netwrix had demonstrated the tool in detail and a 30-day trial to test the system further is available.</p> <p>1.3 – Quotation for 1- and 3-year option has been provided.</p> <ul style="list-style-type: none"> • 1-year option - £7,806 • 3-year option - £16,483 <p>1.4 – Implementation of the tool will be dependent on the ability to fund the third-party tool, this will require an approval by</p>	Head of ICT	31 March 2023		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Cyber Security 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			ITSG for an additional spend. A paper to review this recommendation and request any growth in budget 2022.				
03	Management should conduct regular monthly vulnerability scans across the entire IT estate including endpoint, to identify and mitigate vulnerabilities including software flaws, missing patches, misconfigurations and malwares.	Low	<p>This would require additional budget and would need a growth item approved, as there are licence implications for the Qualys scanner.</p> <p>Position (July 2022) Extension of current third party tools currently being reviewed and costed. Item not yet due.</p> <p>Position (September 2022) 1.1- Third party Qualys had introduced a new module which will enable the management of remote devices through the cloud.</p> <p>1.2 – Both options are currently being evaluated and costed. Decision made will be based on cost, functionality, and management.</p>	Head of ICT	31 March 2023		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Complaints Handling 2021/22							
Final report issued May 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that when a complaint is received, it is not only forwarded to the Head of Service but also to the designated complaints officer within the service.</p> <p>The officer should then immediately log the complaint on Firmstep and monitor timescales through to resolution. This would give the designated officer more context into the complaint and allow them to help adhere to the Council's prescribed timescales for dealing with complaints. Additionally, we recommend that when a complaint is resolved this is noted immediately on Firmstep to ensure accurate information is available.</p>	High	<p>Complaints to be communicated to the Designated Complaints Logging Officer as well as Head of Service/Complaints Officer at time of receipt. Discussions to take place with Departments to find the best way of delivering this across platforms. If via Enquiries email then CSC will email to the designated officer as well as the Head of Service. Logging Officer then responsible with logging the complaint in a timely manner and monitor timescales until resolution. Head of Service/Complaints Officer to send Logging Officer response so complaint can be closed asap on Firmstep.</p> <p>Position (July 2022) We are currently reviewing the Corporate Complaints and Compliments Policy and Procedure with the intention that all complaints are to be logged by the Customer Service Centre. Centralising where the complaints are coming into will make us able to log the complaints immediately on receipt and help monitor response time from Departments. Once the complaint is logged it will be sent to the Department's Head of Service to investigate and respond to the complaint.</p> <p>Position (September 2022) We are currently reviewing the Corporate Complaints and Compliments Policy and Procedure with the intention that all complaints are to be logged by the Customer Service Centre. Centralising where the complaints are coming into will make us able to log the complaints immediately on receipt and help monitor</p>	Customer Service Centre Team Manager	31 October 2022	*	30 November 2022

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Complaints Handling 2021/22							
Final report issued May 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>response time from Departments. Once the complaint is logged it will be sent to the Department's Head of Service to investigate and respond to the complaint.</p> <p>This revised Compliments & Complaints policy is going to P&R Committee in November and will be put in place following approval.</p>				
02	Each service should receive a breakdown of complaints received to identify and lessons learnt. This could be aligned to normal reporting arrangements.	Medium	<p>Two reports are submitted to CMT at the end of 6-month periods which breaks down complaints stats and any action and learning and recommendations. Discussions to take place to decide how best to deliver this. Ideas can be emailed out to all Head of Services/Complaints Officers/Logging Officers after being presented at CMT or reports can be available on the X:Drive to access by the officers.</p> <p>Position (July 2022) Complaints breakdown reports will be issued to all Departments Head of Service.</p> <p>Position (September 2022) Complaints breakdown reports will be issued to all Departments Head of Service.</p>	Customer Service Centre Team Manager	31 October 2022	*	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Contract Waivers 2021/22							
Final report issued June 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend Procurement and Legal advice is sought (and recorded on the corporate form) before waivers are raised and sent to management for approval.	Medium	This will need discussion with Leadership Board (WBC) / Corporate Management Team (TRDC) and if agreed amendment to the existing firmstep forms. Position (July 2022) Not yet due. Position (September 2022) No update provided.	End of September discussion with Leadership Board / Corporate Management Team	30 September 2022		
02	A tracker should be established to record the waiver process and waivers should remain "open" until all relevant evidence is received from services to demonstrate compliance with the Contract Procedure Rules. An annual waivers report should be produced for senior management and members at both authorities to ensure there is accurate and transparent reporting of waiver activity.	Low	The shared service procurement manager should now receive copies of all exemptions. Agree to prepare an annual waivers report for both authorities. Position (July 2022) Not yet due. Position (September 2022) No update provided.	Procurement Manager	31 March 2023		

Creditors 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend the Council completes a review of all supplier's setup on the eFinancials system to identify if any other employees have been setup as a supplier.	Medium	Agreed that a review of supplier accounts will take place. Any staff will be removed. Staff identified will be contacted to advise them of correct procurement routes and processes for claiming expenses.	Finance Manager (Systems)	31 July 2022	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Creditors 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	Any supplier accounts which are found to be employees should be removed from the eFinancials system and the Council must prohibit the use of payment vouchers to make payments to employees.		Position - July 2022 Not yet due. Position – September 2022 Reviewed the suppliers and identified staff set up as suppliers and all staff removed 30/08/22. Communications to be sent to advise on correct way to make office spend.				
02	<p>We recommend:</p> <p>1. The Council creates a policy/procedure covering the use of CHAPS and Faster Payments. This will include:</p> <ul style="list-style-type: none"> The criteria which must be met to use CHAPS and Faster payments, The process for requesting and approving these payments, Which officers can request and approve these payments and how delegated limits will be set. <p>2. The Council updates the Payment Voucher request procedure to outline the types of payments which are eligible and ineligible to be made using this method.</p> <p>3. The policy and procedures for CHAPS, Faster Payments and Payment Vouchers are</p>	Medium	<p>A process note for CHAPS and Faster Payments will be written along with a scheme of delegation, agreed by S151 Officer and published on the intranet.</p> <p>Agreed and will be published as per the above.</p> <p>Agreed they will be published on the intranets and a communication to all staff.</p> <p>Position - July 2022</p>	Finance Manager (Systems)	26 August 2022	* - part 1 and 2 resolved. Revised deadline for part 3.	31 October 2022

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Creditors 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	communicated/re-communicated to all relevant staff across the Council (e.g., in a corporate communication) and placed on key staff systems such as the Intranet for reference		<p>Not yet due.</p> <p>Position (September 2022) 1 is resolved ✓ process note created. 2 is resolved ✓ process updated.</p> <p>3 We will publish revised note and new note on the intranet along with Delegated authority listings.</p> <p>New deadline: 31 October 2022</p>				
03	<p>We recommend a reminder notification (e.g., email) is issued to all officers involved in approving new suppliers. This is to re-iterate that complete backing evidence must be obtained through the paperclip attachment and cross checked against the details in the new supplier request form, prior to approving the supplier.</p> <p>Should any details entered in the new supplier request form not be supported by backing evidence, the request must be rejected, and the approving officer should contact the requestor to ask for full documentation to be provided in a new request.</p>	Low	<p>Agreed we will remind the evidence required to raise a supplier and what the correct checks are.</p> <p>Position - July 2022 Not yet due.</p> <p>Position (September 2022) Reminder sent to all staff involved.</p>	Finance Manager (Systems)	31 July 2022	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Benefits 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that:</p> <ul style="list-style-type: none"> A review of existing housing benefit overpayment cases pending write-off is conducted and decisions taken regarding whether or not cases should proceed to write-off. Write-offs should be conducted at regular intervals going forward (e.g. quarterly). 	Medium	<p>Agreed.</p> <p>Position (July 2022) Not yet due.</p> <p>Position (September 2022) Resolved.</p>	Recovery Team Leader	31 July 2022	✓	
02	<p>We recommend that the number of officers with administrator privileges on the Academy system should be restricted to a minimum number of individuals to preserve the integrity and security of the system.</p>	Low	<p>Agreed.</p> <p>Position (July 2022) Not yet due.</p> <p>Position (September 2022) This is being done under a complete review of all users permissions not just those with admin rights. It is 80% complete.</p>	Data & Performance Manager	31 July 2022	*	30 September 2022

Council Tax 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that:</p> <ul style="list-style-type: none"> A review of existing Council Tax cases pending write-off is 	Medium	<p>Agreed.</p> <p>Position (July 2022) Not yet due.</p>	Revenues Team Leader	31 August 2022 for the review of write-off's pending.	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Council Tax 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	conducted and decisions taken regarding whether or not cases should proceed to write-off. <ul style="list-style-type: none">• Write-offs are conducted at regular intervals going forward (e.g. monthly).		Position (September 2022) Resolved.		Ongoing write off's to be processed monthly starting from July 2022.		

APPENDIX 7 DEFINITIONS OF ASSURANCE AND RECOMMENDATION PRIORITIES

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.
	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.
Service	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.