



Three Rivers District Council
Audit Committee Progress Report
27 July 2023

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 14 July 2023
- Approve amendments to the Audit Plan as at 14 July 2023
- Agree changes to the implementation dates for seven 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 2023/24 as at 14 July 2023.
- b) Proposed amendments to the approved 2023/24 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 14 July 2023.

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 2023/24 Annual Audit Plan was approved by Audit Committee on 28 March 2023.
- 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 28 March 2023.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 At 14 July 2023, 16% of the 2023/24 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 final reports have been issued since the March 2023 Audit Committee.

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
FOI	Mar '23	Reasonable	Three medium
Financial Reconciliations	Apr '23	Substantial	Two low
Houses in Multiple Occupation	Apr '23	Reasonable	One medium Four low

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Street Naming & Numbering	Apr '23	Substantial	None
Cyber Security	Apr '23	Reasonable	One medium
Trees	May '23	Reasonable	One medium Two low
Council Tax	May '23	Reasonable	Two medium Two low
NDR	May '23	Reasonable	Four medium
Treasury Management	May '23	N/A	Advisory only
Property Services	May '23	Limited	One high Five medium

No 2023/24 audits have yet been finalised. The Revenues and Benefits system parameter testing review is currently at draft report stage.

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 14 July 2023, 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 %
2019/20	37	36	1	0	97%
2020/21	25	23	0	2	92%
2021/22	36	32	1	3	89%
2022/23	48	38	8	2	79%

2.5 Since 28 March 2023 Audit Committee, extension to implementation dates have been requested by action owners for seven recommendations as follows:

- One from the 2020/21 Garages audit with a revised target date of 30 September 2023 (was 31 May 2023),

- One from the 2020/21 Debtors audit, with a revised target date of 31 December 2023 (was 30 June 2023),
- One from the 2021/22 S106 audit, with a revised target date of 30 September 2023 (was 31 March 2023),
- One from the 2021/22 Cyber Security audit, with a revised target date of 30 November 2023 (was 30 June 2023),
- One from the 2021/22 Complaints Handling audit, with a revised target date of 30 September 2023 (was 31 May 2023),
- One from the 2022/23 Development Management, Pre-Apps audit, with a revised target date of 31 March 2024 (was 30 September 2023) and
- One from the 2022/23 Council Tax audit, with a revised target date of 30 September 2023 (was 30 June 2023).

Proposed 2023/24 Audit Plan Amendments

- 2.6 A new audit of Revenues and Benefits system parameters has been added to the 2023/24 Shared Services Audit Plan, to review the effectiveness of management controls over the annual system uprating for the revised parameters set by the DWP. The audit days for this review have been taken by making minor adjustments to the audit days on a small number of other projects in the plan.

Reporting of Audit Plan Delivery Progress

- 2.7 To help the Committee assess the current position in terms of progress against the projects in the 2023/24 Audit Plan, an analysis of agreed start dates is shown at Appendix 2. Dates have been agreed with management and resources allocated accordingly.
- 2.8 The 2023/24 Annual performance indicators and targets were approved by the SIAS Board in March 2023. 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 14 July 2023	Actual to 14 July 2023
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excludes unused contingency)	95%	18% (40 / 220 days)	16% (35.5 / 220 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects by 31 st March 2024	95%	12% (2 out of 17 projects to draft)	6% (1 out of 17 projects to draft)

Performance Indicator	Annual Target	Profiled Target to 14 July 2023	Actual to 14 July 2023
3. Client Satisfaction – percentage of client satisfaction questionnaires returned at ‘satisfactory overall’ level (minimum of 39/65 overall)	95%	100%	100% (based on three received)
4. Number of Critical and High Priority Audit Recommendations agreed	95%	95%	100% (based on one high priority recommendation made)

2.9 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2023/24 Head of Assurance’s Annual Report:

- **5. 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.
- **6. Head of Assurance’s Annual Report** – presented at the Audit Committee’s first meeting of the civic year.

APPENDIX 1 INTERNAL AUDIT PLAN 2023/24 – UPDATE ON POSITION AS AT 14 JULY 2023

2023/24 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									
Benefits (Shared Services Plan)						10	No	0	Not Yet Allocated
Debt Recovery (Shared Services Plan)						12	No	0	Not Yet Allocated
Key Financial Controls Testing (Shared Services Plan)						10	No	0	Not Yet Allocated
Main Accounting – Assurance Mapping (Shared Services Plan)						10	No	0	Not Yet Allocated
Payroll (Shared Services Plan)						10	No	0	Not Yet Allocated
Parameters Testing (Shared Services Plan)						3	SIAS	3	Draft Report Issued
Operational Audits									
Agency Staffing (Shared Services Plan)						12	SIAS	0.5	In Planning
Emergency Planning						8	No	0	Not Yet Allocated
Performance Management / Data Quality						15	No	0	Not Yet Allocated
Property Services						10	No	0	Not Yet Allocated
Safeguarding						10	BDO	6	In Fieldwork
Taxi Licensing						9	SIAS	2	Terms of Reference Issued
Temporary Accommodation						8	No	0	Not Yet Allocated

APPENDIX 1 INTERNAL AUDIT PLAN 2023/24 – UPDATE ON POSITION AS AT 14 JULY 2023

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Watersmeet Theatre						8	SIAS	0.5	In Planning
Contract Management									
Procurement of Play Areas / Small Outdoor Leisure Facilities						8	No	0	Not Yet Allocated
Grant Certifications									
Grant claims – to be determined						4	No	0	Not Yet Allocated
IT Audits									
IT Operations (Shared Services Plan)						15	BDO	2	Terms of Reference Issued
Cyber Security (Shared Services Plan)						15	BDO	0	Allocated – due Q4
To Be Allocated									
Unused Contingency (Shared Services Plan)						0	N/A	0	N/A
Follow-Up Audits									
Follow-up of outstanding audit recommendations						8	Yes	2	Through Year
Strategic Support									
2024/25 Audit Planning						5	Yes	0	Due Q4
Audit Committee						8	Yes	3	Through Year
Head of Internal Audit Opinion						3	Yes	3	Complete

APPENDIX 1 INTERNAL AUDIT PLAN 2023/24 – UPDATE ON POSITION AS AT 14 JULY 2023

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
2022/23									
Monitoring and Client Meetings						7	Yes	2	Through Year
SIAS Development						3	Yes	3	Complete
2022/23 Projects Requiring Completion									
2022/23 Projects Requiring Completion (5 days TRDC plan / 4 days Shared Services Plan)						9		8.5	In Progress
TRDC TOTAL						119		26.5	
SHARED SERVICES TOTAL						101		9	
COMBINED TOTAL						220		35.5	

Key to recommendation priority levels:

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

APPENDIX 2 2023/24 AUDIT PLAN PROJECTED START DATES

Apr	May	Jun	July	Aug	Sept
	Parameters Testing (Shared Services Plan) Draft Report Issued	IT Operations (Shared Services Plan) Terms of Reference Issued	Agency Staffing (Shared Services Plan) In Planning	Main Accounting – Assurance Mapping (Shared Services Plan)	Debt Recovery (Shared Services Plan)
	Safeguarding In Fieldwork		Taxi Licensing Terms of Reference Issued	Watersmeet Theatre In Planning	Performance Management / Data Quality

Oct	Nov	Dec	Jan	Feb	Mar
Key Financial Controls Testing (Shared Services Plan)	Benefits (Shared Services Plan)	Payroll (Shared Services Plan)	Cyber Security (Shared services plan)		
Property	Temporary Accommodation	Procurement of Play Areas / Small Outdoor Leisure Facilities	Emergency Planning		

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 2022) 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> <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> <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> <p>Position (September 2022) Following the July 2022 update, progress on the implementation of the Property Management System continues at pace. 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>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> <p>Position (November 2022) Basic data on TRDC's property assets is currently being added to the Trace 'upload' spreadsheets and this work is likely to be concluded by the end of 2022. A data extract report is being downloaded from the IDOX system and any useful information will be added to the Trace spreadsheet for uploading to the system.</p>	Head of Property Services / Property & Legal Services Teams	31 January 2024	* On target	

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>A complete ownership layer of assets and unregistered assets has been created by the Council's GIS Officer. This is a major step forward in being able to visually identify land owned or occupied by TRDC, without the need to download Land Registry Office Copies. The next stage is to correlate the data held on the GIS system with data being uploaded in the Trace system – these are likely to be linked by reference to the UPRN (Unique Property Reference Number).</p> <p>The garage management aspect of the Property Management System is now operational. This follows an intensive period of data-loading, testing and training. CSC colleagues are now getting to grips with the new system in order to manage the Council's garage estate. Minor improvements and amendments will e made in the coming weeks and months, but this stage marks a major milestone in the roll out of the Property Management System.</p> <p>Position (March 2023) The garage management data has been uploaded into the Trace system. Final data reconciliation and testing between the Property and CSC Teams is nearing completion and the official 'go live' for garage management via the Trace system will commence from 1 April 2023. This is all on target.</p> <p>The focus now switches to collating and uploading data relating to TRDC's Commercial Estate. The property and asset addresses</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>have been uploaded into the system and the next stage of work will shared between the Property & Legal Teams. Presently both Teams are recruiting key individuals who will lead on this work for the respective Services. In the intervening period, colleagues from the Property Team will continue with scoping and data collection work.</p> <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>				

APPENDIX 4 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>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 been purchased and is currently being configured by the Property Services Department in conjunction with the supplier.</p> <p>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.</p> <p>Position (November 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>	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> <p>31 January 2023</p> <p>31 May 2023</p> <p>30 Sept 2023</p>

APPENDIX 4 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>The system which will run alongside this to manage tenancies has now been purchased and is currently being configured by the Property Services Department in conjunction with the supplier.</p> <p>Due to delays with the data transfer the revised timescale is for the system to be live within December 2022 and once the system is up and running procedure notes will be created.</p> <p>Position (March 2023) Training has taken place with staff to show operation and function of the new system. Old garage system has now been turned off. System data is running from April 2022 so currently working off spreadsheets to update the new system. In discussion with Property to produce working manual. Currently working on year end and the new bills for 2023/24 which have seen an increase to new 9 rental bandings.</p> <p>Position (July 2023) Property Services are now managing the garage stock with admin support from Customer Services. Responsibility now lies with the Property Estates Surveyor.</p> <p>Annual rent increase notifications have been sent to all current tenants across 9 rental bandings. New property management system is now live and operational and will now manage all aspects of the garage stock going forwards. Procedure notes are now being finalised for the 2024/25 annual</p>				

APPENDIX 4 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
			rent notifications. (30 th September 2023).				

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 identify duplicate or dormant for deletion or deactivation.	Low	<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) / 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> <p>Position (November 2022) The lists were provided by Finance mid-September but work has not yet commenced as the entire Revs and Bens Service was delivering the Energy Fuel Rebate payments. Work will commence on the lists, week commencing 14.11.22.</p>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	*	31 October 2021 30 October 2022 31 December 2022 30 June 2023 31 December 2023

APPENDIX 4 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
			<p>Position (March 2023) Revs and Bens have not had the capacity to carry out this work yet as resource has diverted to Energy Fuel Rebate schemes and resource has been very low due to long term staff sickness. Revs and Bens will take ownership of checking duplicate customer account and deleting those where we are certain there is no current billing rule. Finance and the individual services will need to take responsibility for deleting or de-activating old accounts. We will remind them of this requirement.</p> <p>Position (July 2023) The list has been generated and there are 2252 accounts to check. Each one must be checked individually before it can be decided if the duplicate entry can be deleted. Work has commenced on the checking / deletion. We are allocating a little resource to this each week as BAU work is extremely high currently so it will take some time to check all 2,000 accounts.</p>				

APPENDIX 5 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
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 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>	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 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> <p>Position (November 2022) We are continuing to speak to colleagues to</p>	Team Leader for Land and Property	30 June 2022	*	<p>31 March 2023</p> <p>30 Sept 2023</p>

APPENDIX 5 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>ensure the information we have and share is transparent, clear and can be easily understood. We still currently hope to get something in place prior to the end of the financial year.</p> <p>Position (March 2023) We created a further draft version of the information to Members and sent it to colleagues to how easy it was to understand. Based on comments received we have created another simplified version and are currently waiting for feedback. If this version is considered better, we will be able to send it to Members. We will use any comments from Members to make future changes, if required.</p> <p>Position (July 2023) Officers are anticipating completion of the S106 spreadsheet ready for the next Members Information Bulletin (due summer 2023).</p>				

Cyber Security 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	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:	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</p>	Head of ICT	31 March 2023		31 March 2024

APPENDIX 5 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
	<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>		<p>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 ITSG for an additional spend. A paper to review this recommendation and request any growth in budget 2022.</p> <p>Position (November 2022) 1.1 – Due to the audit which was performed by DLUHC, the scope of the security posture has extended. The grant to address the sections of the new recommendations within the scope has</p>				

APPENDIX 5 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
			<p>been successfully secured.</p> <p>1.2 – The evaluation of the third-party tool has been extended, due to the new requirements within the scope presented post the DLUHC audit.</p> <p>1.3 The new proposed completion dates recommended by DLUHC is end of Q4 March 2024.</p> <p>Position (March 2023) In progress. Produce options and costs continue to be reviewed and costed against all recommendations included within the DLUHC cyber grant budget.</p> <p>Position (July 2023) 1.1 – All available options offered by a number of vendors have been evaluated. The decision has been made to utilise the DLUHC grant and to expand on the existing CSOC provision from Exponential-e to meet the requirements of the recommendation. 1.2 The quotation has been provided from Exponential-e to expand the CSOC offering. This has been approved and the project is now moving to the procurement phase. The procurement should be completed by the end of October 2023.</p>				
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,	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)</p>	Head of ICT	31 March 2023	*	<p>30 June 2023</p> <p>30 November 2023</p>

APPENDIX 5 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
	misconfigurations and malwares.		<p>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> <p>Position (November 2022) 1.1 – Due to the allocation of a new Account Manager at Qualys and the changes within the licensing structure, Qualys are currently reviewing the proposed quotation to align the requirements with the new licensing structure.</p> <p>1.2 – Workshop with Qualys has been scheduled to discuss the new proposed licensing structure and the modules which are required to enable the management of the devices remotely through the cloud and not relaying on the VPN.</p> <p>Position (March 2023) Remains in progress, however Associate Director of ICT and Shared services requests an extension of 3 months. This is due to</p> <ol style="list-style-type: none"> a. Qualys licencing for public sector has recently changed. Awaiting updated quotations. b. In terms of funding, a recent grant award from DLUHC will cover this 				

APPENDIX 5 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
			<p>item. Therefore no requirement for additional growth within the ICT service budget.</p> <p>Position (July 2023) 1.1 The quotation from Qualys has been provided to extend the service to include the endpoint vulnerability scanning. This has been handed over to the desktop support team, who are currently reviewing the offering.</p>				

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</p>	Customer Service Centre Team Manager	31 October 2022	*	<p>30 November 2022</p> <p>31 January 2023</p> <p>31 May 2023</p> <p>30 Sept 2023</p>

APPENDIX 5 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>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 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> <p>Position (November 2022) The new complaints and vexatious complaints policies were agreed at P&R on 7th November which are now live.</p> <p>Work is taking place in the creation of a new Corporate Complaints Procedure. These should be circulated by January 2023.</p> <p>Position (March 2023) Complaints procedure has been finalised and work is continuing to be done so that members of the public are able to raise a complaint online using the self-service portal.</p>				

APPENDIX 5 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>Position (July 2023) We have finalised the wording for the Compliments and Complaints online forms, including internal and external correspondence. The forms have been built. Testing is underway to confirm function and raise any anomalies. This will allow members of the public to raise their complaints online using the self-service portal and Customer Service representatives to raise complaints as soon as they are received whether that is by email, letter, or over the phone. Completing and submitting the form will automatically log an open complaint on the Granicus system. (30th September 2023).</p>				

Creditors 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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 	Medium	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.	Finance Manager (Systems)	26 August 2022	✓	<p>31 October 2022</p> <p>31 December 2022</p> <p>15 March 2023</p> <p>15 April 2023</p>

APPENDIX 5 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	
	<p>approve these payments and how delegated limits will be set.</p> <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 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>		<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 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> <p>Position (November 2022) Process notes have been written.</p> <p>There are issues with intranet, so these will be circulated by email,</p> <p>Delegated authority lists to be run and agreed.</p> <p>Again, there are issues with intranet so these will be published when intranet issues resolved.</p> <p>Position (March 2023) There has been an issue with the intranet,</p>					

APPENDIX 5 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
			<p>however, two Finance staff are undertaking training and will publish as agreed. New deadline 15th April 2023.</p> <p>Position (July 2023) The intranet has been updated with the delegated authority lists.</p>				

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Development Management – Pre-Application Fees 2022/23							
Final report issued February 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Council should update the procedures to record the following information: <ul style="list-style-type: none"> Next review date and/or frequency of review Who reviewed and approved the document. 	Low	Position (March 2023) This can be added to the documents and version control added. Position (July 2023) Version control including next review date and who reviewed/approved the document has been added to all pre-application manuals in February 2023. Next review date is December 2023. Action completed.	DM Team Leader	30 April 2023	✓	
02	The Council should produce a line-by-line breakdown of the pre-application fees and charges and how they relate to the costs of the service to ensure that the costs are recovered fully and all resource requirements are considered adequately.	Low	Position (March 2023) It is proposed to undertake a full cost exercise that will take into account the cost of the team and organisational overheads for setting charges for 2024/25. Position (July 2023) Support from finance team needed to undertake this action. Finance team have to date been occupied by end of year work. HOS and TLs to discuss next steps with finance, however, six month extension suggested at this time to accommodate this work.	Head of Regulatory Services / DM Team Leaders	30 September 2023	*	31 March 2024

FOI 2022/23							
Final report issued March 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Management should put in place a defined Freedom of Information policy that documents the Council's procedures for complying with the	Medium	Agreed – the current Guide for Managers and Section Heads will be updated to include these recommendations, published on the Intranet and communicated to all staff.	Data Protection Officer	31 May 2023	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

FOI 2022/23							
Final report issued March 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>FOI, which should include but not be limited to:</p> <ul style="list-style-type: none"> • The procedures for responding to requests in line with the requirements of the FOIA • The roles and responsibilities of members of staff • The Council's review and appeals process • The circumstances under which requests may be refused (exemptions and the public interest test). <p>The policy should be approved and communicated to members of staff and there should be arrangements in place for the policy to be reviewed on a routine basis or following a significant change to the Council's operations.</p>		<p>Position (July 2023) Completed</p>				
02	<p>Management should perform a training needs analysis to identify and assess the level and type of training required by all members of staff with regards to the FOIA and should develop a mandatory training programme that is based upon these requirements.</p> <p>Training completion should be recorded and monitored, and training records should be maintained for audit purposes.</p>	Medium	<p>Agreed – the current Data Protection / GDPR e-Learning module will be updated to include FOI requests. This will include a mandatory course for all staff to complete. HR keep records of completions and these are reported to CMT quarterly.</p> <p>The FOI intranet page has been updated and communicated to all staff.</p> <p>Position (July 2023) Updated e-learning module has been drafted and will be available by August 2023.</p>	Data Protection Officer	31 August 2023		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

FOI 2022/23							
Final report issued March 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	Furthermore, the Council should put arrangements in place for raising FOIA awareness, such as e-mail communications to members of staff and updating the information governance section on the Council's intranet to include the requirements of the FOIA and the responsibilities of members of staff.						
03	Management should include an additional field in the Council's FOI request log that would capture the reasons for delays, where this is applicable, to facilitate the reporting and allow for common themes/trends to be captured, analysed and addressed more efficiently.	Medium	Agreed – the additional field has been added to the spreadsheet and will be used as recommended. Position (July 2023) Implemented	Data Protection Officer	31 March 2023	✓	

Financial Reconciliations 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the reconciliation procedure notes detail the responsible owner as well as the next review date to ensure they remain up-to-date and relevant.	Low	The process notes do name the author of the note; however, we will add a next review date and responsible person. We will introduce a front sheet on each reconciliation to provide all details recommended. Position (July 2023) Process notes are in the process of being updated – on target for completion by deadline.	Chief Accountant	31 August 2023		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Financial Reconciliations 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that the Council ensures that month-end reconciliations are prepared and authorised in a timely manner. Any reasons for delays should either be documented within the tracker or on the reconciliation itself.	Low	Agreed we will add to the tracker commentary if signed late. Reminder to be sent that the completion deadline is for both Preparer and Authoriser. Position (July 2023) Guidance was issued to staff to provide commentary if signed late and reminding preparers and authorisers that the completion date applies to both.	Finance manager – systems shared services	6 April 2023	✓	

Houses in Multiple Occupation 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council implement compliance visits to check that the property owner is meeting the licence conditions.	Medium	Strategic Housing Manager to task the Housing Enforcement Officer to organise and undertake compliance visits at all licensed HMOs in the district and for these visits to be recorded on Uniform. Any issues of disrepair or breach of license condition following these inspections will be actioned using existing enforcement procedure by the Housing Enforcement Officer. This may include formal enforcement action. Position (July 2023) Complete	Strategic Housing Manager / Housing Enforcement Officer	15 July 2023	✓	
02	We recommend that the council look to send a notification letter to the property owner at least two weeks before their licence expires to	Low	Strategic Housing Manager to draft and implement a procedure that will ensure that owners of HMO's will be contacted one month prior to the expiry to their licence to remind	Strategic Housing Manager	31 May 2023	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Houses in Multiple Occupation 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	encourage them to contact the Council and renew their licence.		<p>them to contact the Council to organise a renewal of their licence.</p> <p>This procedure will include a letter template that will remind owners that the failure to renew their licence within one month of their current licence expiring will forfeit their right to a licence renewal and may result in formal enforcement action by the Council.</p> <p>Position (July 2023) Complete</p>				
03	<p>We recommend that the service scans the passport sized photographs onto Uniform along with the rest of the evidence requested. This will allow for a clearer audit trail and ensure evidence can all be accessed.</p> <p>Additionally, where the application form is partially or fully incomplete the service should look to follow up and ensure that the applicant fills all forms out in full.</p>	Low	<p>Application form and complete procedure for HMO License application to be reviewed and updated.</p> <p>Final checklist to be drafted that will be signed by the Senior Housing Enforcement Officer/Strategic Housing Manager before any licence awarded.</p> <p>Position (July 2023) Complete</p>	Strategic Housing Manager	31 May 2023	✓	
04	We recommend that the service create an inspection checklist detailing all checks that need to be undertaken during the visit. This would allow the officer to record notes on the checklist and directly upload the sheet to Uniform once the visit has been concluded.	Low	<p>Inspection checklist to be drafted and adopted as part of the updated procedure for HMO Licensing.</p> <p>Position (July 2023) Complete</p>	Strategic Housing Manager	31 May 2023	✓	
05	We recommend that in the future, the service look to apply the red stamp on all Notice of Intention's to show that	Low	The red stamp applied to all Notice of Intentions will be required and will form part of the Final Checklist that will be signed by the	Strategic Housing Manager	31 May 2023	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Houses in Multiple Occupation 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	an appropriate authorisation process has been followed.		Strategic Housing Manager/Senior Housing Enforcement Officer before any license is issued. Position (July 2023) Complete				

Cyber Security 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should review and assess the current cyber security training platform and put arrangements in place so that training completion can be recorded, reported and monitored on an going basis.</p> <p>Arrangements should be put in place for ensuring that the cyber security training is completed by all members of staff, as required, which could include:</p> <ul style="list-style-type: none"> Identifying specific staff members who are required to complete the training and working with their line managers to ensure completion. Ensuring regular, top-down communication to increase awareness of the training. Requiring completion of the e-learning before issuing new devices to individuals or as part 	Medium	<p>We will review the current cyber security training platform. The current platform is used for all mandatory training for staff.</p> <p>We will review the viability of users not receiving their device until they have completed their cyber-related mandatory training.</p> <p>Position (July 2023)</p> <p>1.1 – A review of alternative training platforms has been conducted and a demo of the products has been provided by the vendors.</p> <p>1.2 - Each product came some at a cost and budget implications are being considered.</p> <p>1.3 - The management of training completion by staff is currently being carried out by HR and members of staff are being notified by email when they are due to complete each training module.</p>	Associate Director of ICT and Shared Services	31 December 2023		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Cyber Security 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	of performance and progression reviews.		1.4 – Starters, Movers, Leaver’s process is currently being updated to ensure that joiners complete the Cyber Security Modules as part of the probation period as per HR Probationary Policy.				

Treasury 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>1) The Councils should develop an ESG policy, which ensures that investments are made in consideration with the Councils climate change, environmental and governance policies. The policy should emphasise that the Council seeks to be a responsible investor and consider ESG risks as an important overlay to the investment process, thereby improving future sustainability of investments. Once incorporated, ESG risks should also be included in under the Risk Management section of the Treasury Management Practices document for consistency.</p> <p>2) The policy should also explain that the Councils will not knowingly invest directly in businesses whose activities and practices pose a risk of serious harm to individuals or groups, or whose activities are inconsistent with</p>	Medium	<p>An ESG Policy will be developed for both Councils during 2023/24 for approval alongside the 2024/25 Treasury Management Strategy Statements.</p> <p>Position (July 2023) Guidance has been provided by our Treasury Management providers and we are on target to include an ESG policy within the 2024/25 Treasury Management Strategy Statements.</p>	Head of Finance	30 November 2023		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Treasury 2022/23							
Final report issued April 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>the Council's mission and values.</p> <p>3) The policy should outline the conditions where investments should not be made with certain organisations, which have material links to:</p> <ul style="list-style-type: none"> • Human rights abuse (e.g., child labour, political oppression) • Environmentally harmful activities (e.g., pollutants, destruction of habitat, fossil fuels) • Socially harmful activities (e.g., tobacco, gambling). 						

Tree Management 2022/23							
Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Council should ensure that due dates/estimated completion time frames are included for both high priority and routine works awarded to contractors, to ensure these actions are followed up.	Medium	<p>Due dates are now included on all jobs, regardless of their priority level.</p> <p>Position (July 2023) Completed</p>	Principal Trees and Landscapes Officer And Trees and Landscapes Officers	Completed (18 April 2023)	✓	
02	The Council should ensure that the updates to contractor insurance details which are obtained on an ad-hoc basis are included on the contractor database and ensure that these updates are communicated effectively amongst the Trees and	Low	Up to date insurance policies had been obtained but the database had not been updated with this information. In addition a shared calendar has now been put in place so that all Officers have access to when insurance policies are due for renewal.	Principal Trees and Landscapes Officer And Trees and Landscapes Officers	Completed (18 April 2023)	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Tree Management 2022/23							
Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	Landscapes team.		Position (July 2023) Completed				
03	The Council should ensure that appropriate follow up is undertaken on all cases where an inspection has been completed but the recommendations are still 'live' in the Ezytreev system before they migrate fully to the new risk-based prioritisation method.	Low	An updated procedure is now in place whereby once a job is complete, the responsible Officer will update the Ezytreev system. Position (July 2023) Completed	Principal Trees and Landscapes Officer And Trees and Landscapes Officers	Completed (18 April 2023)	✓	

Council Tax 2022/23							
Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	TRDC should ensure that a review of debt outstanding is conducted and decisions taken regarding whether or not to proceed for write-offs. Subsequently, write-offs should be conducted at regular intervals going forward. The 'How and Why to put a write off code on a Council Tax Account' procedure should include version control to ensure that it is reviewed periodically.	Medium	A review of all outstanding debt will be completed during 2023/24. All outstanding write-offs have been cleared since this report was written and on-going write-offs will be reviewed once a quarter. Agreed. Our quality team will get a version control sheet added. Position (July 2023) The review of all debt is underway, and this will include looking at debts suitable for write-off. The write-offs for Q1 are being prepared. Version control has been added to all	Revenues Manager/Data Performance Manager	31 March 2024		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Council Tax 2022/23 Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			procedures.				
02	<p>Staff should be reminded of their responsibility to record accurate details on the system to ensure that Council Tax is accurately charged and collected.</p> <p>The Council should liaise with the tenant who was offered discount incorrectly from April 2022 instead of August 2022 to recover the financial loss incurred by the Council.</p>	Medium	<p>Agreed. Regular reminders for the need to be accurate are given at all team meetings and officers are given their individual accuracy rates and which are discussed at 121's. Quality control checks are performed on a sample of each day's work.</p> <p>Position (July 2023) Complete</p>	Revenues Manager/Data Performance Manager	Complete	✓	
03	<p>The Council should complete the working papers and retain them on the shared drive to evidence that the reconciliations have been completed. The working papers should include the name of the officer completing the reconciliation along with the date of completion for accountability purposes. Any variations should also be noted, alongside the results of the reconciliation exercise.</p>	Low	<p>Agreed</p> <p>Position (July 2023) Resolved</p>	Revenues Manager	30 May 2023	✓	
04	<p>The Council should document the processes relating to backdated discounts and exemptions to ensure that consistent actions are undertaken by staff and these refunds are appropriately reviewed and approved prior to payment.</p>	Low	<p>Agreed.</p> <p>Position (July 2023) The document for backdating an SPD has been documented. We will incorporate the approach for all the other types of discount and exemptions so that it the guidance is held in once process.</p>	Revenues Manager/Data Performance Manager	30 June 2023	*	30 Sept 2023

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

NDR 2022/23 Final report issued May 2023							
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"> • Actions are taken to address the issue preventing the production of the monthly 'default arrangement list' and (subject to the issue being successfully resolved), arrangements are put in place for Senior Officers to check that these are being actioned appropriately. • As an interim measure, Revenues Officers should be reminded to diarise arrangements to enable checks to be conducted to confirm arrangements are being complied with. 	Medium	<p>The default arrangements list is working and being run. During 2022/23 much of the BAU recovery work slipped due to the service having to process energy and business grants (CARF). During 2023/24 all recovery work will be reviewed, and this will include a review of arrangements that have defaulted.</p> <p>Position (July 2023) Review is currently underway.</p>	Revenues Manager	31 March 2024		
02	<p>We recommend that:</p> <ul style="list-style-type: none"> • Seven-day lists are produced and actioned at regular interval (e.g. monthly). • Arrangements are put in place for Senior Officers to check that these are being actioned appropriately. 	Medium	<p>The 7 day list is working and being run. During 2022/23 much of the BAU recovery work slipped due to the service having to process energy and business grants (CARF). During 2023/24 all recovery work will be reviewed, and this will include a review of arrangements that have defaulted.</p> <p>Position (July 2023) Review is currently underway.</p>	Revenues Manager	31 March 2024		
03	<p>We recommend that write-offs are conducted at regular intervals going forward (e.g. monthly).</p>	Medium	<p>During 2022/23 much of the BAU recovery work slipped due to the service having to process energy and business grants (CARF). All write-offs have now been processed and are up-to-date and will be done going forward at least quarterly.</p> <p>Position (July 2023)</p>	Revenues Manager	Complete	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

NDR 2022/23							
Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Complete				
04	<p>We recommend that:</p> <ul style="list-style-type: none"> • Write-offs are approved in accordance with the scheme of delegated authority for the Council's. • Write-offs for consideration / approval by Committee are timetabled on an on-going basis through the year. <p>Monthly write-off schedules (excel spreadsheets) for the corresponding Write-off Form, should be provided to the S151 to enable independent checks to be performed on transaction details (i.e. values and reasons).</p>	Medium	<p>The S151 is sent the write-off spreadsheet.</p> <p>The number of write-offs needing committee approval are very few given the S151 delegated powers. Going forward any write-offs that are outside of the S151 delegated powers will be taken to committee once a year.</p> <p>Position (July 2023) Complete</p>	Revenues Manager	Complete	✓	

Property Services 2022/23							
Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>The Council should ensure that:</p> <ul style="list-style-type: none"> • Records of tenanted and void properties are accurate. • Direct debits are set up for tenanted properties. • Direct debits are not set up for void properties. 	High	<p>The findings are noted. A thorough review of unit occupancy has been carried out. The issue with the TRAMPS system has been identified and a fix will be provided by Trace Solutions in June to rectify this going forward.</p> <p>It is proposed that following any change of tenancy data input by the Customer Services team, the Property Team will check that the changes have been appropriately made and cross-checked with the Direct Debit system.</p>	Facilities Manager	<p>30 June 2023</p> <p>Implemented immediately</p>	<p>✓</p> <p>✓</p>	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Property Services 2022/23 Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>It is further proposed that random 'data quality' cross checks are undertaken by the Property Team as part of the business-as-usual operation of the Property Management System.</p> <p>Position (July 2023) Completed</p>				
02	The Council should resolve any discrepancies and ensure that garage data is complete, with no missing or duplicate garages.	Medium	<p>The discrepancies identified as part of the audit were corrected in April 2023.</p> <p>A manual check of records has been undertaken to ensure that all garage records are included on the TRAMPS system. Transferred data has been and continues to be checked for quality and accuracy.</p> <p>Position (July 2023) Completed</p>	Facilities Manager	Complete	✓	
03	The Council should ensure that it is aware of all records which were held outside of the Capita System, and that once the information is fully implemented within the TRAMPS system these external records are deleted.	Medium	<p>This recommendation is noted and Officers will continue to observe all data protection and GDPR guidance with respect to data security.</p> <p>External records will be deleted once this stage of work is complete.</p> <p>A wider Council review of direct debit data transfer is being carried out. As part of this a data upload into the TRAMPS system is being considered.</p> <p>Position (July 2023) Data protection and GDPR guidance continues to be followed by Officers. Completion date remains on target.</p>	Facilities Manager	31 December 2023		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Property Services 2022/23 Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	The Council should review current staff access rights and ensure that access rights are set up in line with role requirements.	Medium	Support from Trace Solutions trainers has been obtained and the Property Team are aware of how administrative privileges and access can be granted and amended. Users have since had their access privileges revised to reflect this recommendation. Position (July 2023) Completed	Facilities Manager	Complete	✓	
05	The Council should ensure that reconciliation checks are documented in a clear way in order to demonstrate and provide assurance that information within TRAMPS is accurate and complete.	Medium	A documented process will be written to explain how reconciliation checks have been undertaken and to demonstrate sufficient confidence that the information uploaded into the TRAMPS system is accurate. Position (July 2023) Completed	Facilities Manager	30 June 2023	✓	
06	The Council should investigate why reports are not pulling through the expected data. Furthermore, the Council should ensure that staff are sufficiently trained with TRAMPS in order to use the software.	Medium	The Property Team has been in discussions with Trace Solutions trainers. This has been identified as an issue with the system and a fix will be implemented in June to resolve the error. We note the comments regarding training and this continues to be provided by TRAMPS as part of the implementation of the system. Following training we are now able to produce more tailored reports. Position (July 2023) Fix has been applied and data is now correct. Training continues to be provided by the TRAMPS team and in house knowledge is being shared. We also have	Facilities Manager	30 June 2023	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Property Services 2022/23 Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			access to a new online portal as part of the software. The TRAMPS helpdesk is now being used to support any queries.				

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.