



## Three Rivers District Council Audit Committee Progress Report 28 September 2023

### Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 15 September 2023
- Approve amendments to the Audit Plan as at 15 September 2023
- Agree changes to the implementation date for 1 audit recommendation (paragraph 2.5) for the reason set out in Appendices 3 to 6
- Agree removal of implemented audit recommendations (Appendices 3 to 6)

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# 1. Introduction and Background

## Purpose of Report

1.1 This report details:

- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2023/24 as at 15 September 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 15 September 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 27 July 2023.

# 2. Audit Plan Update

## Delivery of Audit Plan and Key Audit Findings

- 2.1 At 15 September 2023, 28% 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 July 2023 Audit Committee.

<b>Audit Title</b>	<b>Date of Issue</b>	<b>Assurance Level</b>	<b>Number and Priority of Recommendations</b>
Payroll	Jul '23	Reasonable	One medium Three low
BCP	Jul '23	Reasonable	Three medium One low

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Fixed Asset Register	Sept '23	Reasonable	Two low

No 2023/24 audits have yet been finalised. The Revenues and Benefits system parameter testing review and the Taxi Licensing audit are both 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 15 September 2023, with full details given in appendices 3 to 6:

Year	Number of Recommendations	Implemented	Not yet due	Outstanding & request made for extended time or no update provided	% implemented
2019/20	37	36	1	0	97%
2020/21	25	24	1	0	96%
2021/22	36	33	2	1	92%
2022/23	48	39	9	0	81%
2023/24	0	-	-	-	-

- 2.5 Since 27 July 2023 Audit Committee, extension to implementation dates have been requested by action owners for 1 recommendation as follows:
- One from the 2021/22 Complaints Handling audit, with a revised target date of 31 October 2023 (was 31 May 2023).

#### Proposed 2023/24 Audit Plan Amendments

- 2.6 In consultation with the Head of Finance and Chief Accountant, the scope of the Main Accounting – Assurance Mapping review has been defined and will also cover Creditors. A Control Risk Assessment approach will be adopted and will be delivered in conjunction with the Key Financial Controls Testing review in October.

## 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.

<b>Performance Indicator</b>	<b>Annual Target</b>	<b>Profiled Target to 15 September 2023</b>	<b>Actual to 15 September 2023</b>
<b>1. Planned Days</b> – percentage of actual billable days against planned chargeable days completed (excludes unused contingency)	95%	32% (71 / 220 days)	28% (60.5 / 220 days)
<b>2. Planned Projects</b> – percentage of actual completed projects to draft report stage against planned completed projects by 31 <sup>st</sup> March 2024	95%	30% (5 out of 17 projects to draft)	12% (2 out of 17 projects to draft)
<b>3. Planned Projects</b> – percentage of actual completed projects to Final report stage against planned completed projects by the production of the HoA Annual Report	100%	N/A	N/A New Indicator – first measurement will be May 2024 (Currently 0/17 delivered to final report)
<b>4. Client Satisfaction</b> – percentage of client satisfaction questionnaires returned at 'satisfactory overall' level (minimum of 39/65 overall)	95%	100%	100% (based on two received from thirteen issued in 2023/24)
<b>5. Number of Critical and High Priority Audit Recommendations agreed</b>	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:

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

**APPENDIX 1 INTERNAL AUDIT PLAN 2023/24 – UPDATE ON POSITION AS AT 15 SEPTEMBER 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				
<b>Key Financial Systems</b>									
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	BDO	1	In Planning
Main Accounting / Creditors – Control Risk Assessment (Shared Services Plan)						10	SIAS	1	In Planning
Payroll (Shared Services Plan)						10	No	0	Not Yet Allocated
Parameters Testing (Shared Services Plan)						3	SIAS	3	Draft Report Issued
<b>Operational Audits</b>									
Agency Staffing (Shared Services Plan)						12	SIAS	1	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	8	In Fieldwork
Taxi Licensing						9	SIAS	8.5	Draft Report Issued
Temporary Accommodation						8	No	0	Not Yet Allocated

**APPENDIX 1 INTERNAL AUDIT PLAN 2023/24 – UPDATE ON POSITION AS AT 15 SEPTEMBER 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	5	In Fieldwork
<b>Contract Management</b>									
Procurement of Play Areas / Small Outdoor Leisure Facilities						8	No	0	Not Yet Allocated
<b>Grant Certifications</b>									
Grant claims – to be determined						4	No	0	Not Yet Allocated
<b>IT Audits</b>									
IT Operations (Shared Services Plan)						15	BDO	8	In Fieldwork
Cyber Security (Shared Services Plan)						15	BDO	0	Allocated
<b>To Be Allocated</b>									
Unused Contingency (Shared Services Plan)						0	N/A	0	N/A
<b>Follow-Up Audits</b>									
Follow-up of outstanding audit recommendations						8	Yes	4	Through Year
<b>Strategic Support</b>									
2024/25 Audit Planning						5	Yes	0	Allocated
Audit Committee						8	Yes	3.5	Through Year
Head of Internal Audit Opinion						3	Yes	3	Complete



**APPENDIX 1 INTERNAL AUDIT PLAN 2023/24 – UPDATE ON POSITION AS AT 15 SEPTEMBER 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	3	Through Year
SIAS Development						3	Yes	3	Complete
<b>2022/23 Projects Requiring Completion</b>									
2022/23 Projects Requiring Completion (5 days TRDC plan / 4 days Shared Services Plan)						9		8.5	In Progress
<b>TRDC TOTAL</b>						<b>119</b>		<b>43</b>	
<b>SHARED SERVICES TOTAL</b>						<b>101</b>		<b>17.5</b>	
<b>COMBINED TOTAL</b>						<b>220</b>		<b>60.5</b>	

Key to recommendation priority levels:

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

**APPENDIX 2 2023/24 AUDIT PLAN PROJECTED START DATES**

<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>
	Parameters Testing (Shared Services Plan) <b>Draft Report Issued</b>	IT Operations (Shared Services Plan) <b>In Fieldwork</b>	Agency Staffing (Shared Services Plan) <b>In Planning</b>	Watersmeet Theatre <b>In Fieldwork</b>	Debt Recovery (Shared Services Plan)
	Safeguarding <b>In Fieldwork</b>		Taxi Licensing <b>Draft Report Issued</b>		Performance Management / Data Quality

<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>
Key Financial Controls Testing (Shared Services Plan) <b>In Planning</b>	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		
Main Accounting / Creditors – Control Risk					

**APPENDIX 2 2023/24 AUDIT PLAN PROJECTED START DATES**

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<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>
Assessment (Shared Services Plan) <b>In Planning **</b>					

\*\* Start date moved from August to October, see section 2.6.

## 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 &amp; 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 &amp; 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> <p><b>Position (September 2023)</b> <b>GIS link is working. The temporary Officer has been appointed and will start to load the commercial property data. A full procedure has been created to ensure consistency. Full training will be given. Financial data is being collated to compliment the PMS. On target for completion 31<sup>st</sup> January 2024</b></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	✓	<del>30 Sept 2021</del> <del>28 Feb 2022</del> <del>31 May 2022</del> <del>30 Sept 2022</del> <del>31 January 2023</del> <del>31 May 2023</del> 30 Sept 2023



## 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 rent notifications. (30<sup>th</sup> September 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><b>Position (September 2023)</b>  <b>The Property Management Systems Trace Solution is now up and running. User manuals and procedure notes have been created.</b></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 identify duplicate or dormant for deletion or deactivation.	Low	<p>Position – July 2021                      We will speak to Finance about the best way of 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                      No update received.</p> <p>Position – February 2022                      No update received.</p> <p>Position – July 2022                      To date we have not been able to resource this review as we have had to prioritise Grant work and more recently the Council Tax Energy Rebates. We will pick up this project towards the end of the calendar year once the Energy rebate work is completed.</p>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	*	<p><del>31 October 2021</del></p> <p><del>31 October 2022</del></p> <p><del>31 December 2022</del></p> <p><del>30 June 2023</del></p> <p>31 December 2023</p>

## 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 – August 2022 No update received – target date not yet reached.</p> <p>Update received September 2022 but after reporting deadline for September 2022 Audit Committee: Finance are going to run and extract this data from the Finance System which Revs &amp; Bens will then check. It may be completed before 30 October 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> <p>Position – February 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</p>				

**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>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> <p><b>Position – September 2023</b>  <b>This recommendation is a low priority, and we continue to be under resourced, which means the focus on housekeeping projects is not as high as we would like. This is progressing slowly because it needs to be managed around BAU. Some further analysis of the reports from Finance is needed because some customers should have multiple account references, where, for example they are being billed for different services, such as Rent, Trade Waste, or for multiple units if they are a larger business.</b></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><del>31 March 2023</del></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><b>Position (March 2023)</b> 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><b>Position (July 2023)</b> Officers are anticipating completion of the S106 spreadsheet ready for the next Members Information Bulletin (due summer 2023).</p> <p><b>Position (September 2023)</b> <b>The S106 spreadsheet has been completed and will be circulated to Members (with S106 guidance) in the next Members Information Bulletin (late September 2023). It will then initially be circulated every 6 months increasing to quarterly if changes to the report start to occur more frequently. Action completed.</b></p> <p><b>The Councils new website was launched on 8<sup>th</sup> June 2023 and can only be updated via the Digital Services Team. A 'Request a change' form is held on the Intranet and can be completed by members of the Land &amp; Property Information Section when</b></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
			<b>changes are required. Action completed.</b>				

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"> <li>brute-forcing of account passwords including password spraying,</li> <li>login attempts from unexpected geographic areas,</li> <li>unexpected account lockouts</li> <li>password database for the deny list hashes,</li> <li>other unusual behaviour from users.</li> </ul> <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 passwords.</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 – August 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</p>	Associate Director of ICT and Shared Services	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
			<p>been provided.</p> <ul style="list-style-type: none"> <li>• 1-year option - £7,806</li> <li>• 3-year option - £16,483</li> </ul> <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</p> <p>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 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 – February 2023</p> <p>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</p> <p>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</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>Exponential-e to meet the requirements of the recommendation.</p> <p>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> <p><b>Position – September 2023</b></p> <p><b>1.1 The procurement to expand the CSOC offering is completed, duration of the contract is set for 24 months.</b></p> <p><b>1.2 – The on prem virtual deployment is currently in progress, deadline to implement the solution is set for end of October 2023.</b></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, 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 – August 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</p>	Associate Director of ICT and Shared Services	31 March 2023	*	<p><del>30 June 2023</del></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
			<p>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 – February 2023 Remains in progress, however Associate Director of ICT and Shared services requests an extension of 3 months. This is due to</p> <ul style="list-style-type: none"> <li>a. Qualys licencing for public sector has recently changed. Awaiting updated quotations.</li> <li>b. In terms of funding, a recent grant award from DLUHC will cover this item. Therefore, no requirement for additional growth within the ICT service budget.</li> </ul> <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> <p><b>Position – September 2023</b> <b>1.1 The revenue budget is currently being reviewed by the Director of Partnerships in</b></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
			<b>absence of the Associate Director of ICT and Shared Services.</b>				

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)</p>	Customer Service Centre Team Manager	31 October 2022	*	<p><del>30 November 2022</del></p> <p><del>31 January 2023</del></p> <p><del>31 May 2023</del></p> <p><del>30 Sept 2023</del></p> <p><b>31 October 2023</b></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>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 &amp; Complaints policy is going to P&amp;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&amp;R on 7<sup>th</sup> 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> <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</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>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. (30<sup>th</sup> September 2023).</p> <p><b>Position (September 2023)</b>  <b>We are currently in the final testing stage.</b>  <b>We are on target to launch the new process for 1<sup>st</sup> October 2023.</b></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
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	<p>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.</p> <p>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.</p> <p><b>Position (September 2023) Awaiting support from the Finance team. Still aiming for March 2024 completion.</b></p>	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
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</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</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
	audit purposes.  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.		and will be available by August 2023.  <b>Position (September 2023)</b> <b>The updated combined DP and FOI training module went live on the e-learning platform in August 2023 and all staff have been instructed to complete it. Number of completions will be reported to CMT.</b>				

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.  <b>Position – September 2023</b> <b>Process note updates are continuing but progress is slower than anticipated due to work pressures. Completion is expected by 30<sup>th</sup> November 2023.</b>	Chief Accountant	31 August 2023		30 November 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
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 on 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"> <li>Identifying specific staff members who are required to complete the training and working with their line managers to ensure completion.</li> <li>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 of performance and progression reviews.</li> </ul>	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 comes 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> <p>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.</p> <p><b>Position – September 2023</b></p> <p><b>1.4 – The Starters, Movers, Leaver’s process has been updated to reflect the completion of the cyber security module as per the requirement of the HR Probation Policy.</b></p>	Associate Director of ICT and Shared Services	31 December 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
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 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"> <li>• Human rights abuse (e.g., child labour, political oppression)</li> <li>• Environmentally harmful activities (e.g., pollutants, destruction of habitat, fossil fuels)</li> <li>• Socially harmful activities (e.g., tobacco, gambling).</li> </ul>	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> <p><b>Position – September 2023</b> <b>We remain on track to include an ESG Policy in the Draft Treasury Management Strategy Statements for 2024/25 which will be presented to Audit Committees in November and December.</b></p>	Head of Finance	30 November 2023		

## 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
01	<p>TRDC should ensure that a review of debt outstanding is conducted and decisions taken regarding whether or not to proceed for write-offs.</p> <p>Subsequently, write-offs should be conducted at regular intervals going forward.</p> <p>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.</p>	Medium	<p>A review of all outstanding debt will be completed during 2023/24.</p> <p>All outstanding write-offs have been cleared since this report was written and on-going write-offs will be reviewed once a quarter.</p> <p>Agreed. Our quality team will get a version control sheet added.</p> <p>Position – July 2023 The review of all debt is underway, and this will include looking at debts suitable for write-off.</p> <p>The write-offs for Q1 are being prepared.</p> <p>Version control has been added to all procedures.</p> <p><b>Position – September 2023</b> <b>The team continue to identify and put forward cases for write off where appropriate.</b></p>	Revenues Manager/Data Performance Manager	31 March 2024		
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> <p><b>Position – September 2023</b> <b>The processes are documented, they just</b></p>	Revenues Manager/Data Performance Manager	30 June 2023	*	30 Sept 2023

## 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
			<b>need to be collated, which has been delayed due to the summer period. Management controls are in place to ensure appropriate review takes place prior to approval.</b>				

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"> <li>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.</li> <li>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.</li> </ul>	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> <p><b>Position – September 2023</b> <b>A review of the Recovery processes is ongoing and as part of this we are looking at the ways in which this can be managed more efficiently.</b></p>	Revenues Manager	31 March 2024		
02	<p>We recommend that:</p> <ul style="list-style-type: none"> <li>Seven-day lists are produced and actioned at regular interval (e.g. monthly).</li> </ul>	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,</p>	Revenues Manager	31 March 2024		

## 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
	<ul style="list-style-type: none"> <li>Arrangements are put in place for Senior Officers to check that these are being actioned appropriately.</li> </ul>		<p>and this will include a review of arrangements that have defaulted.</p> <p>Position – July 2023 Review is currently underway.</p> <p><b>Position – September 2023</b> <b>A review of the Recovery processes is ongoing and as part of this we are looking at the ways in which this can be managed more efficiently.</b></p>				

Property Services 2022/23							
Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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> <p><b>Position (September 2023)</b></p>	Facilities Manager	31 December 2023		

**APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN**

<b>Property Services 2022/23</b>							
Final report issued May 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			work is ongoing and remains on target for completion by the specified date. Once the data transfer has been fully reconciled, data from the legacy system will be fully and thoroughly deleted.				

## APPENDIX 7 ASSURANCE AND RECOMMENDATION PRIORITY LEVELS

Audit Opinions		
Assurance Level	Definition	
Assurance Reviews		
<b>Substantial</b>	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.	
<b>Reasonable</b>	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.	
<b>Limited</b>	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.	
<b>No</b>	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.	
<b>Not Assessed</b>	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		
<b>Unqualified</b>	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.	
<b>Qualified</b>	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.	
<b>Disclaimer Opinion</b>	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.	
<b>Adverse Opinion</b>	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	<b>Critical</b>	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	<b>High</b>	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.
	<b>Medium</b>	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.
	<b>Low</b>	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.