



Three Rivers District Council
Audit Committee Progress Report
25 July 2024

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 12 July 2024
- Approve amendments to the Audit Plan as at 12 July 2024
- Agree changes to the implementation date for 8 audit recommendations (paragraph 2.5) for the reason set out in Appendices 3 to 7
- Agree removal of implemented audit recommendations (Appendices 3 to 7)

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1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2024/25 as at 12 July 2024.
 - b) Proposed amendments to the approved 2024/25 Annual Audit Plan.
 - c) Implementation status of all previously agreed audit recommendations from 2019/20 onwards.
 - d) An update on performance management information as at 12 July 2024.

Background

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

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 At 12 July 2024, 21% of the 2024/25 Audit Plan days had been delivered (calculation excludes unused 'To Be Allocated'). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 The following 2024/25 final reports have been issued since March 2024 Audit Committee.

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Main Accounting	Mar '24	Substantial	None
Property – Asbestos Management Plan	Mar '24	Reasonable	Two Medium
Payroll	Apr '24	Substantial	One Low
Agency Staffing	Apr '24	Reasonable	Three Medium

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Temporary Accommodation	Apr '24	Reasonable	One Low
Financial Controls	Apr '24	Reasonable	One Medium and Two Low
Performance Management	Apr '24	N/A - Consultancy	N/A – advisories only
Emergency Planning	Apr '24	Reasonable	Three Medium
Procurement of Play Areas / Small Outdoor Leisure Facilities	Apr '24	Reasonable	Two Medium
Cyber Security	May '24	Reasonable	Four Medium
Benefits	May '24	Reasonable	One Medium and One Low

All Priority Audit Recommendations

2.3 Members will be aware that a Final Audit Report is issued when agreed by Management. This includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of recommendations; it is the responsibility of officers to implement the recommendations by the agreed date.

2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations as at 12 July 2024, with full details given in appendices 3 to 7:

Year	Number of Recommendations	Implemented	Not yet due	Outstanding & request made for extended time or no update provided	% implemented
2019/20	37	36	0	1	97%
2020/21	25	24	0	1	96%
2021/22	36	36	0	0	100%
2022/23	44	42	0	2	95%
2023/24	36	24	5	7	67%

2.5 Since 21 March 2024 Audit Committee, extension to implementation dates have been requested by action owners for 8 recommendations as follows:

- One from the 2019/20 Property (Rent and Lease Administration) audit, with a revised target date of 30 November 2024 (was 31 August 2024).
- One from the 2022/23 Business Continuity Planning audit, with a revised target date of 30 September 2024 (was 31 March 2024).
- Two from the 2023/24 Taxi Licensing audit, with a revised target date of 30 August 2024 (were 28 June 2024).
- One from the 2023/24 IT Operations audit, with a revised target date of 1 October 2024 (was 31 March 2024).
- Two from the 20123/24 Watersmeet audit, with a revised target date of 31 August 2024 (were 31 March 2024 and 30 April 2024), and
- One from the 2023/24 Cyber Security audit, with a revised target date of 31 October 2024 (was 31 July 2024).

2.6 In respect of the following 3 recommendations, no updates were received from action owners:

- One from the 2020/21 Debtors audit (latest target date 31 March 2024),
- One from the 2022/23 Council Tax audit (latest target date 31 March 2024), and
- One from the 2023/24 Benefits audit (target date 31 July 2024).

Proposed 2024/25 Audit Plan Amendments

2.7 The following changes to the 2024/25 Audit Plans have been agreed with Management:

- Shared Services Plan - The previous allocation of 20 days under Finance in the Shared Services Audit Plan has been allocated to new audits of Procurement Cards (6 days) and Treasury Management System Implementation Design (4 days), with the balance of 10 days allocated to a new Assurance Mapping exercise.
- TRDC Plan – addition of a grant certification piece (1 day) covering the SHDF Wave 2.1 grant. Time taken from the SARs, EIRs & FOI audit.

Reporting of Audit Plan Delivery Progress

2.8 To help the Committee assess the current position in terms of progress against the projects in the 2024/25 Audit Plan, an analysis of agreed start dates is shown at Appendix 2. Dates have been agreed with management and resources allocated accordingly.

2.9 The 2024/25 Annual performance indicators and targets were approved by the SIAS Board in March 2024. Actual performance for Three Rivers District Council (including the Shared Services Plan) against the targets that are monitored in year is set out in the table below.

Performance Indicator	Annual Target	Profiled Target to 12 July 2024	Actual to 12 July 2024
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excludes unused contingency)	95%	24% (50 / 206 days)	21% (42.5 / 206 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects by 31 st March 2024	90%	12% (2 out of 17 projects to draft)	0% (0 out of 17 projects to draft)
3. Planned Projects – percentage of actual completed projects to Final report stage against planned completed projects by the production of the HoA Annual Report	100%	N/A	N/A – reported annually within the Chief Audit Executive’s annual report and opinion.
4. Client Satisfaction – percentage of client satisfaction questionnaires returned at ‘satisfactory overall’ level (minimum of 39/65 overall)	95%	100%	100% (based on one received in 2024/25)
5. Number of Critical and High Priority Audit Recommendations agreed	95%	95%	N/A (No high priority recommendations made)

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

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

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 12 JULY 2024

2024/25 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Key Financial Systems									
Council Tax (Shared Services Plan)						10	No	0	Not Yet Allocated
Business Rates (Shared Services Plan)						10	SIAS	0	Allocated
Payroll (Shared Services Plan)						12	No	0	Not Yet Allocated
Procurement Cards (Shared Services Plan)						6	No	0	Not Yet Allocated
Treasury Management System Implementation Design (Shared Services Plan)						4	No	0	Not Yet Allocated
Operational Audits									
Democratic Services						8	No	0	Not Yet Allocated
Disabled Facilities Improvement						8	SIAS	7	In Quality Review
Public Health Funerals						8	SIAS	1	In Planning
Homelessness						8	SIAS	4	In Fieldwork
Asset Management System (inc Garages Follow Up)						8	SIAS	0.5	In Planning
Parks, Open Spaces and Woodland Management Plan						8	SIAS	6	In Fieldwork
Community Safety						8	No	0	Not Yet Allocated
Corporate Services									

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 12 JULY 2024

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
SARs, EIRs and FOI Requests						9	No	0	Not Yet Allocated
Embedded Project Assurance						6	No	0	Not Yet Allocated
Grant Certifications									
SHDF Wave 2.1 Grant						1	SIAS	0.5	In Fieldwork
IT Audits									
IT Project Management (Shared Services Plan)						10	BDO	0	Allocated
Service Desk Contract Management (Shared Services Plan)						8	BDO	4	In Fieldwork
Cyber Security (Shared Services Plan)						15	BDO	0	Allocated
To Be Allocated									
Unused Contingency (Shared Services Plan)						3	N/A	0	To Be Allocated
Follow-Up Audits									
Follow-up of outstanding audit recommendations						8	N/A	2	Through Year
Strategic Support									
2025/26 Audit Planning						5	N/A	0	Quarter 4
Audit Committee						8	N/A	2	Through Year

APPENDIX 1 INTERNAL AUDIT PLAN 2024/25 – UPDATE ON POSITION AS AT 12 JULY 2024

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Head of Internal Audit Opinion 2023/24						3	N/A	3	Complete
Monitoring and Client Meetings						7	N/A	1.5	Through Year
SIAS Development & Global Internal Audit Standards						3	N/A	1.5	Through Year
Assurance Mapping - TRDC						5	N/A	0	Not Yet Allocated
Assurance Mapping – Shared Services Plan						10	N/A	0	Not Yet Allocated
2023/24 Projects Requiring Completion									
2023/24 Projects Requiring Completion (5 days TRDC plan / 5 days Shared Services Plan)						10	N/A	9.5	TRDC - Complete / Shared Services Plan - In Progress
TRDC TOTAL						116		34	
SHARED SERVICES TOTAL						93		8.5	
COMBINED TOTAL						209		42.5	

Key to recommendation priority levels:

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

APPENDIX 2 2024/25 AUDIT PLAN PROJECTED START DATES

Apr	May	Jun	July	Aug	Sept
Disabled Facilities Improvement (In Quality Review)	IT Service Desk Contract Management (shared services plan) (In Fieldwork)	Asset Management Systems – Garages (In Planning)	SHDF Wave 2.1 Grant (In Fieldwork)	Public Health Funerals (In Planning)	Business Rates (shared services plan)
Parks, Open Spaces and Woodlands Management Plans (In Fieldwork)		Embedded Project Assurance	Homelessness (In Fieldwork)		

Oct	Nov	Dec	Jan	Feb	Mar
	Council Tax (shared services plan)	Payroll (shared services plan)	Cyber Security (shared services plan)	IT Project Management (shared services plan)	
		Procurement Cards (shared services plan)	Treasury Management System Implementation Design (shared services plan)	Community Safety	
		Democratic Services	SARs, EIRs and FOI Requests		

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council review the systems used to maintain records of Council owned properties.	Medium	<p>Position (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 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>	Head of Property Services / Property & Legal Services Teams	31 January 2024	*	<p>31 August 2024</p> <p>30 November 2024</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>Position (September 2023) GIS link is working. The temporary Officer has been appointed and will start to load the commercial property data. A full procedure has been created to ensure consistency. Full training will be given. Financial data is being collated to compliment the PMS. On target for completion 31st January 2024</p> <p>Position – November 2023 The Temporary Property Data Analyst is currently engaged in collating data in connection with the Council's commercial property portfolio. The work remains on target for completion 31st January 2024.</p> <p>Position – March 2024 Garage data implementation has now been completed and the system is being used for garage purposes (it should be noted that this is a new system, and issues are being addressed as they arise).</p> <p>Mapping data is still being analysed, and is progressing well, led by the Council's GIS Officer. A GIS link is being added to the Trace system, and delays on this completion are due to TRDC-specific requirements being considered. The primary assets have been uploaded onto Trace, in the form of freehold and subsequent leasehold interests. These two systems together will form the basis for asset ownership and associated enquiries. Deed Packets will be retained.</p>				

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>The postholder of the Temporary Property Data Analyst left the Council at the end of February 2024 and at the time of writing the post is vacant, however, the closing date for internal applicants is 15 March 2024.</p> <p>As has been stated previously, the completion of this task is largely reliant upon available resources. The extension to the deadline is required to complete the task, based upon the dedicated resources available.</p> <p>Position – July 2024 The garage data is performing as planned. The finance system and rent collection data are now closely aligned, rectifying a significant system error. The direct debit payment system and PMS data are functioning well, with monthly reports verifying occupancy levels across the garage estate. Minimal officer input is needed for full alignment.</p> <p>Reports, including occupancy data, can be extracted from the PMS system, enabling quick filling of garage vacancies. Errors flagged with Trace are mostly administrative.</p> <p>The Estate Surveyor will meet with the GIS Officer next week to discuss mapping. The GIS link for loaded assets needs fine-tuning to pinpoint exact locations, which will then link to the land ownership section.</p>				

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
			The Temporary Property Data Analyst post remains vacant after three recruitment attempts. The Property Services Team is reviewing how to capture and upload the final PMS data. Completion of this task is deferred until November 2024 due to the lack of dedicated resources, although it is hoped that this work will be completed prior to November.				

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 x 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 – 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 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>Position – September 2023 Revenues Manager 12.09.23 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,</p>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	*	31 October 2021 31 October 2022 31 December 2022 30 June 2023 31 December 2023 31 March 2024

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>for example they are being billed for different services, such as Rent, Trade Waste, or for multiple units if they are a larger business.</p> <p>Position – November 2023 We have limited resource in the Recovery Team and BAU work takes precedence, but we continue to review these accounts.</p> <p>Position – March 2024 We have been unable to check many cases during Q4 due to clearing BAU work before entering the annual billing period. Dedicated resource of 46 Hrs per week (2 part-time officers) has now been allocated to the work to complete the first review of duplicate cases by the end of Q1 2024/25.</p> <p>Position – July 2024 No update received from action owner.</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
01	<p>1.1 Management should ensure that appropriate monitoring controls are in place for the password monitoring and management activities. These should include but not be limited to the following:</p> <ul style="list-style-type: none"> • brute-forcing of account passwords including password spraying, • login attempts from unexpected geographic areas, • unexpected account lockouts • password database for the deny list hashes, • other unusual behaviour from users. <p>1.2 The above proposed controls, once in place, should be actively reported upon, through the periodic cyber security reports, to the senior management.</p>	Medium	<p>Position – August 2022</p> <p>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</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>	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>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 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>Position – September 2023</p> <p>1.1 The procurement to expand the CSOC offering is completed, duration of the contract is set for 24 months.</p> <p>1.2 – The on prem virtual deployment is currently in progress, deadline to implement the solution is set for end of October 2023.</p> <p>Position – November 2023</p> <p>1.1 The implementation phase is completed, finetuning and baselining of the alerting with the vendor to reduce the false positives. This phase is expected to run over 8 week period.</p> <p>1.2 Once the finetuning and baselining is completed, it will be handed over to CSOC for monitoring, triage, and remediation.</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
			Position – March 2024 1.1 The CSOC Alien Vault baselining and fine tuning has completed, and it is now running in full production. 1.2 The CSOC reports will be included within the ITSG cyber security update. Position – July 2024 Complete				

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>March 2024 - Ongoing</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>Position – September 2023 Revenues Manager 12.09.23 The team continue to identify and put forward cases for write off where appropriate.</p> <p>Position – November 2023 Q1 write-offs have been prepared and await sign-off. Q2 write-offs are being prepared.</p> <p>Position – March 2024 Q1 and 2 for Council Tax being reviewed and processed. S/Debt write-offs identified during 2023/24 to date have been processed. Any further write-off's identified for 203/24 will be processed after annual billing and processed before 31 March 2024.</p>	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
			Position – July 2024 No update received from action owner.				

Business Continuity Planning 2022/23							
Final report issued July 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	An agreed plan for regular Business Continuity training should be scheduled to ensure all staff with business continuity responsibilities have received all the necessary training and support to be able to fully perform their duties.	Medium	<p>Agreed. Tabletop exercise will be undertaken in Q1 of 2024</p> <p>Position (November 2023) On target to complete by March 2024.</p> <p>Position – March 2024 Service Continuity Plans are being reviewed and updated. A table-top exercise to validate the plans will be undertaken in summer 2024.</p> <p>Position – July 2024 All Service Continuity Plans and the Business Continuity Plan have been reviewed and updated. A table-top exercise is being planned and will take place in Summer 2024.</p>	Emergency Planning & Risk Manager	31 March 2024	*	30 Sept 2024
04	The Council should ensure that a full review of the Business Continuity Plan is completed by March 2023.	Medium	<p>Implementation has been delayed so that the SCPs will align with new Council structure and new post of EP & Risk Officer filled.</p> <p>Position (November 2023) On target to complete by March 2024.</p> <p>Position – March 2024</p>	Emergency Planning & Risk Manager	31 March 2024	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2022/23 AUDIT PLAN

Business Continuity Planning 2022/23 Final report issued July 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			The BCP is being reviewed and updated. A table-top exercise to validate the plan will be undertaken in summer 2024. Position – July 2024 Business Continuity Plan has been reviewed and updated.				

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Taxi Licensing							
Final report issued September 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	We recommend that fees should be reconciled monthly between Idox and the finance system.	Low	<p>This had already been raised with the digital team and finance prior to the audit.</p> <p>Officers will continue to liaise with finance to ensure that payee details are transferred to the payment system to ensure reconciliation can be achieved.</p> <p>Position – November 2023 Officers are continuing to liaise with finance to ensure that payee details are transferred to the payment system to ensure reconciliation can be achieved.</p> <p>Position – March 2024 Officers are continuing to liaise with finance to ensure reconciliation.</p> <p>Position – July 2024 Officers meeting finance on 10 July to discuss further details to achieve the recommendation.</p>	Lead Licensing Officer	30 April 2024	*	28 June 2024 30 August 2024
04	We recommend that the service should undertake a data cleansing exercise on an annual basis to ensure they are only keeping necessary information.	Low	<p>We will discuss further with the relevant officer and review the retention policy.</p> <p>When a licence has been surrendered, we are required to keep the record if the driver has issues that could be of interest or concern to another licensing authority.</p> <p>Position – November 2023 To be reviewed with the Data Protection Officer and potentially delete and securely dispose of all files that are not required.</p>	Lead Licensing Officer	30 April 2024	*	28 June 2024 30 August 2024

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Taxi Licensing							
Final report issued September 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>(Retain files indefinitely where there is information that should be shared with other authorities such as any enforcement action that has been taken by Three Rivers).</p> <p>Position – March 2024 To be discussed with the Data Protection Officer within the next month and then to review process.</p> <p>Position – July 2024 To be discussed with the Data Protection Officer within the next month and then to review process.</p>				

IT Operations 2023/24							
Final report issued December 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should develop an overarching IT Asset Management Policy which establishes how the Council manages its IT assets in order to support the achievement of the Council's corporate objectives. The Policy should include, but not be limited to:</p> <ul style="list-style-type: none"> • Purpose • Scope • Principle (Councils' assets that are known, identified and managed with appropriate security protection in place) • Inventory of Physical and 	Medium	<p>We have most of the component parts listed under 'Recommendation' captured within other ICT policies.</p> <p>Inventory of data assets are out of scope for ICT, as data assets are the responsibility of the business. Consequently, we will not be reporting this inventory – this will be reflected within the policy.</p> <p>The overarching policy will be created by the stated target date.</p> <p>Position – March 2024 These policy changes are on target for the end</p>	Service Delivery Manager	31 March 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

IT Operations 2023/24							
Final report issued December 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>Virtual assets</p> <ul style="list-style-type: none"> • Inventory of data assets (Data and information assets identified and an inventory of these assets is drawn up and maintained) • Inventory of Software License Assets (Software and software licenses identified, and an inventory of these assets is drawn up and maintained) • Ownership of Assets (Individuals, roles or teams that are assigned ownership of assets) • Returning of Assets when they are no longer required • Arrangements for reporting a lost or stolen IT asset • The requirements for securing an IT asset • Policy compliance (compliance measurement, exceptions, non compliance, continual improvement) <p>This policy should be approved and made available to all members of staff.</p> <p><i>Further guidance on implementing asset management for good cyber security is available via this link: Asset management - NCSC.GOV.UK</i></p>		<p>of March.</p> <p>Position – July 2024 Our Asset Management policy passed through ITSG, TRDC CMT & WBC CMB, prior to the end of March and are also published on the councils' intranets.</p>				

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

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

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Watersmeet Theatre 2023/24							
Final report issued February 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend staff members complete training to ensure they are aware of how to access and enter wastage on the 'Epos' system.</p> <p>We recommend the stock records show who performed the checks. In addition, we recommend the theatre ensure there are a segregation of duties between checking the physical stock, inputting the figures into the system, and reconciling the stock.</p>	Low	<p>The following staff can enter wastage on EPOS:</p> <ul style="list-style-type: none"> • Front of House Manager • Operations & Events Manager • Venue Technician • General Manager • Duty Front of House Managers <p>Bar Attendants and volunteers are not authorised to put enter wastage. Any wastage is to be put aside and verified by an authorised person listed above and entered on the EPOS system.</p> <p>Action: The bar training guide will be updated to clarify this process.</p> <p>Action: Front of House Manager will complete monthly physical stock checks. Operations & Events Manager will enter figures into EPOS system and reconcile.</p> <p>(During periods of leave an alternative member of staff will carry out one of these roles to ensure two people are involved in the process.)</p> <p>Action: A stock management procedure will be created setting out this process.</p> <p>Position – July 2024 Bar training guide has been updated and is now being passed to staff at training sessions. A paper copy is now in the bar and available for all staff to see.</p>	Front of House Manager	31 March 2024	*	31 August 2024

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Watersmeet Theatre 2023/24 Final report issued February 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Monthly stock check now taking place with segregation of duties.</p> <p>A stock management procedure has been drafted. Completion including staff training will be completed by 30th Aug 2024. Delay due to all bar staff availability for training.</p>				
02	We recommend that the licence transfer process be conducted as soon as possible to ensure the theatre's records are current.	Low	<p>The Watersmeet General Manager completed the training required to apply for his Personal Licence on 7 February, has applied for his Personal Licence and is awaiting it to be issued. Once issued an application to change the DPS will be made to transfer DPS from the Head of Customer Experience to the Watersmeet General Manager.</p> <p>Position – July 2024 Application for licence completed. Issue with Personal licence delayed due to printing issues at Bucks County Council. Documents now being completed for the transfer of DPS.</p>	Head of Customer Experience until DPS transferred and then General Manager	30 April 2024		31 August 2024
03	<p>We recommend the checks of the safe are recorded to show when they were completed, and by whom with the total balance. This is to ensure the team can provide assurance that checks have been completed.</p> <p>We also recommend that the 'Cash handling and till procedures' document is updated to reflect the safe count procedures that occur in practise.</p>	Low	<p>A record of safe checks is now being completed weekly and includes:</p> <ul style="list-style-type: none"> the total balance in the safe date of check who completed the check. <p>This is recorded and saved in the accounts folder on the shared drive.</p> <p>The Cash Handling and Till Procedures document will be updated to reflect this process.</p> <p>Position – July 2024</p>	Operations & Events Manager	<p>1 February 2024 start date, therefore complete</p> <p>31 March 2024</p>	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Watersmeet Theatre 2023/24							
Final report issued February 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Cash handling and till procedures updated – complete.				
04	We recommend (as stated in the 'cash handling and till procedures' document) the general ledger logs whether the (G4S) cash envelope has been sealed.	Low	Staff filling cash envelopes have been reminded to follow the stated procedure. Accounts general ledger to be checked by the General Manager quarterly. This will be added to the quarterly checks register. Position – July 2024 Implemented and complete.	General Manager	28 February 2024 – complete 31 March 2024	✓	

Property Services 2023/24							
Final report issued March 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Management should confirm the key reporting arrangements for the AMP. This should include: <ul style="list-style-type: none"> • Frequency in which it is discussed at the Risk Management Group. • How often reports should be produced and presented (and where) • How frequently should the CMT, SLT and JLT be provided with updates relating to the AMP. • KPIs which should be monitored to highlight 	Medium	These recommendations are accepted in full. Position – July 2024 The Aquadrome AMP is now included as part of compliance reporting 'standing item' upon the Risk Management Group meeting agenda. It is intended that an annual report will be submitted to CMT, SLT and JLT in December each year, so that senior oversight of actions, asbestos discoveries and removal/remedial works can be reported.	Head of Property Services & Major Projects	30 June 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Property Services 2023/24							
Final report issued March 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	performance and progress. Alongside this reporting structure, the Council should formalise a delivery plan, clearly outlining key actions for the implementation of the AMP, whose responsible and how frequently they should be completed.		KPI's are based upon the performance of resolving an asbestos discovery and the frequency of discoveries. A further KPI will be recorded to capture planned projects or works where an Asbestos Management Survey has been considered, and reported, whether required or not. A delivery plan has been developed which addresses the issues identified within the recommendation and will be used to guide activities regarding the Aquadrome AMP.				
02	A log of current open actions relating to the asbestos identified on the site should also be maintained and updated. This should include the owner of the actions, the target and actual completion date and be reported to the Risk Management Group.	Medium	These recommendations are accepted in full. Position – July 2024 This has been actioned and the Live Log is contained within shared folder on the X: Drive.	Head of Property Services & Major Projects	30 June 2024	✓	

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

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Emergency Planning 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>We recommend that the Council update the training log as soon as possible and ensure a system is in place to maintain the training log and notify individuals who have not completed training.</p> <p>We recommend the service determine the frequency of officer refresher training and establish who will deliver the training.</p>	Medium	<p>The training log is under review by the Resilience and Risk Officer, new volunteer recruitment is also underway. The Volunteer and Training log will also be reviewed by CMT annually. We can continue to use HCC if suitable to deliver the training, other external providers may also be used.</p> <p>The Introduction to Emergency Planning for Corporate Management Team will take place first, this will take place by September 2024.</p> <p>A plan will be written with details of the training opportunities available for the different roles annually and reported to CMT.</p> <p>Position – July 2024 On target.</p>	Data Protection and Resilience Manger and Risk and Resilience Officer	<p>30 September 2024</p> <p>Other training will be organised and booked throughout Summer/Autumn by December 2024.</p>		
03	<p>We recommend for the service to clarify the review dates within the plan to align with best practice.</p> <p>We recommend (as the plan is checked, reviewed, and approved by the Data Protection and Resilience Manager) that the plan is reviewed by the Risk Management Group and agreed by Corporate Management Team to ensure sufficient oversight of the plan.</p>	Medium	<p>The Emergency Plan is due to be reviewed in June 2024. It is updated every year and a more in depth review every two years.</p> <p>Plans will be approved by Corporate Management Team and reviewed by the Risk Management Group. This includes any amendments.</p>	Data Protection and Resilience Manger and Risk and Resilience Officer	<p>30 September 2024</p> <p>30 September 2024</p> <p>30 June 2024</p>		

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Emergency Planning 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>We recommend that where changes are made to the plan, that these are consistently reported to the Risk Management Group and then agreed by Corporate Management Team including a periodic update to Corporate Management Team.</p> <p>During the next review, we recommend the Emergency Plan includes details regarding communication contingency arrangements, whereby senior management will be contacted via their work mobile using the Council's internal system (8x8). The plan should also state that a WhatsApp group has also been created using senior managements' personal mobiles (all phone numbers are listed in the contact directory).</p> <p>We recommend that the Reception Centre Plan undergoes a formal review as soon as possible.</p>		<p>Virtual System for ICC will be included in the Emergency Plan review in June 2024.</p> <p>Reception Centre Plan Review was last reviewed in February 2022. A review takes place every year of reception centres and key holders. The plan will be reviewed by July 2024.</p> <p>Position – July 2024 On target.</p>		31 July 2024		

Payroll 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	HR and management should ensure post funding is secured prior to the employment start date.	Low	<p>Recommendation agreed.</p> <p>Position – July 2024</p>	HR Operations Lead	30 April 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Payroll 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			HR to confirm funding in place with manager before contract of employment issued.				

Payroll Supplementary Memo 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>The Council should formulate and approve formal guidance to direct management and HR staff on the appropriate procedures to follow when accepting DBS checks completed by previous employers.</p> <p>If it is decided not to accept DBS checks for previous employments the current policy should be updated to explicitly reflect this, and key staff informed accordingly.</p> <p>If the Council decides to accept previous checks for roles that require a 'standard' level check, we recommend the following safeguards are considered:</p> <ul style="list-style-type: none"> • A cut-off date of a maximum of three months. • Risks and reasons for accepting are formally documented and authorised. <p>That previous checks are not accepted under any circumstances for</p>	Medium	<p>Recommendation agreed.</p> <p>Position – July 2024 DBS checks from previous employers are not accepted as confirmed to key staff.</p>	HR Operations Lead	31 May 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Payroll Supplementary Memo 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	roles that require an 'enhanced' level check.						
02	HR and management should ensure that pre-employment checks are fully completed prior to the employee start date.	Medium	Recommendation agreed. Position – July 2024 Process for all employment checks to be completed prior to employee start date is in place.	HR Operations Lead	31 May 2024	✓	

Agency Staffing 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	To ensure that managers have access to appropriate guidance, we recommend that HR create: <ul style="list-style-type: none"> Guidance on the requirement for all hiring managers to complete 'request to fill' forms, and for these to be approved by the budget holder and Finance, and retained by HR. Guidance for hiring managers who wish to hire off-contract is in place outlining the requirement for, induction checklists to be completed, approved by the budget holder and Finance and retained by HR. We recommend where IR35 	Medium	Agreed Position – July 2024 Complete	HR Business Partner	30 June 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Agency Staffing 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	checks are to be completed, the evidence from the HMRC website is retained by hiring managers.						
02	<p>We recommend that once IR35 checks are completed by the hiring manager, and it results with the agency worker falling within IR35, hiring managers perform right work checks and ensure the documents are retained.</p> <p>Where the agency worker falls outside of the IR35 remit, it is important that in the future, hiring managers confirm that contracts include sufficient clarity over the arrangements for undertaking right to work checks. Where the responsibility is not clear, appropriate arrangement should be put in place to ensure that such checks are performed before the individual commences duties.</p>	Medium	<p>To ensure this is communicated to hiring managers as outlined above, however ownership is placed on hiring managers.</p> <p>Position – July 2024 Complete</p>	HR Business Partner	30 June 2024	✓	
03	<p>As part of the guidance recommended in finding one, this should clearly indicate that it is the hiring managers responsibility to obtain and retain a copy of the contract between the Council and the Agency.</p> <p>In addition, the guidance should clearly indicate what checks should be performed by the hiring manager to ensure that the contract is sufficient before this is accepted by the Council.</p>	Medium	<p>To ensure this is communicated to hiring managers as outlined above, however ownership is placed on hiring managers.</p> <p>Position – July 2024 Complete</p>	HR Business Partner	30 June 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Agency Staffing 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	Within the guidance for officers highlighted in recommendation 1, the requirement to check that the agency holds insurance cover of £5m for employer's liability and public liability should be included. Where insurance levels are below the above values, further advice should be sought from the Council's Procurement Team.						

Financial Controls 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Council should investigate the circumstances around a member of staff approving a GRN and thus authorising payment outside of their current delegated approval limit.	Medium	An issue was found with the user's role. The role for the user has been corrected. We have checked all roles to ensure there were no other examples of this and there were not. Position – July 2024 Completed	Finance Manager - Systems	Completed	✓	
02	The Council should reiterate the importance of the PO process ensuring that all applicable invoices contain all necessary documentation and approval.	Low	We will update the EProcurement procedure note on the intranet and send appropriate communications that PO's must be raised before goods are received.	Finance Manager – Systems	1 June 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Financial Controls 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position – July 2024 Process notes updated and communications written and passed over for council wide communication.</p>				
03	The Council should reiterate the controls to all team members that payments should be processed in line with the procedures.	Low	<p>We have previously communicated that AP Supplier system isn't for staff,</p> <p>We have advised the department of the audit findings related to this £38.63.</p> <p>We will update the procedure note for EProcurement and FPM to make it clear that the supplier system isn't for staff expenses. We will communicate this with the communication sent to address point 2 above.</p> <p>Position – July 2024 Process notes updated and communications written and passed over for council wide communication.</p>	Finance Manager - Systems	1 June 2024	✓	

Procurement of Play Areas 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council ensures that Dun and Bradstreet reports are being completed for all bidders on contracts and that reports are filed appropriately for audit trail purposes.	Medium	<p>These will be completed for all tenders and filed within the relevant capital projects folder.</p> <p>Position – July 2024 These will be completed for all tenders and filed within the relevant capital projects folder.</p>	Leisure Capital Projects Manager	1 April 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Temporary Accommodation 2023/24							
Final report issued April 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that appropriate records are kept of the discussions and action points made at the performance management meetings.	Low	As discussed, if an issue was to come to light, then all meetings would be recorded, and minutes taken to allow actions to be completed and tracked. However, it is noted as a risk, therefore this will be completed going forward. Position – July 2024 Meeting took place on 9 July 2024, Agenda set and minutes taken. Actions outlined and dates set for completion. Recommendation completed.	Housing Operations Manager	April 2024 ongoing	✓	

Cyber Security 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Councils should determine an appropriate percentage of staff that should complete the annual cyber security training (best practice would be 100%). Arrangements should be put in place for ensuring that the cyber security training is completed by all members	Medium	95% of staff will complete the annual cyber security training. There are regular communications to all staff and Councillors about cyber security issues, threats and what to look out for / how best to protect against them. Information on staff completion rates for	Director of Performance & Partnerships (WBC) Director of Finance (TRDC)	31 July 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>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 of performance and progression reviews. 		<p>training is available to Watford Borough Council via the Qlik platform.</p> <p>Position – July 2024 There have been many communications about cyber security issues, including specific communications relating to the recent elections.</p>				
02	<p>The Councils should conduct phishing campaigns on a regular basis, such as quarterly or bi-annually, to ensure ongoing assessment and reinforcement of employee awareness and response capabilities.</p> <p>Targeted training and educational materials should be provided to members of staff before and after each phishing campaign.</p> <p>Metrics to measure the effectiveness of each phishing campaign should be established, including employee engagement, phishing detection rates, and response times.</p> <p>Regular reporting on these metrics will enable ongoing evaluation of the</p>	Medium	<p>Investigate appropriate resources for Phishing campaigns and introduce on at least a 6 monthly basis.</p> <p>Position – July 2024 Investigations on-going.</p>	<p>Director of Performance & Partnerships (WBC)</p> <p>Director of Finance (TRDC)</p>	31 July 2024	*	1 October 2024

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24 Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	Council's phishing resilience and identification of areas for improvement.						
03	<p>The Councils should adopt the principle of least privilege and carefully evaluate the specific permissions and privileges required by each service account to perform its intended functions.</p> <p>Where possible, use dedicated service accounts with only the minimum necessary privileges required for their respective tasks.</p> <p>Implement strong authentication mechanisms, such as multi-factor authentication, and regularly review and update permissions to ensure they align with business requirements.</p>	Medium	<p>We will review all service accounts and contact vendors to confirm each service account permission requirements, and remove the elevated permissions where possible.</p> <p>If a service account does require the elevated permissions and cannot be changed, a confirmation email from the vendor with an explanation will be provided.</p> <p>Position – July 2024 The review of the service account is currently in progress with the following update.</p> <ul style="list-style-type: none"> • 5 accounts have been confirmed and cannot be removed due to the permission requirement, these accounts belong to the Infrastructure members of the team. • 2 accounts have been identified and will be removed post to CAB approval. • 11 accounts are still under investigation and require confirmation from relevant third parties, waiting on response from relevant third parties. 	Infrastructure & Security Manager	31 October 2024		
04	Management should address the anti-virus endpoints which do not have up-to-date anti-virus installed and review the endpoints which were not located	Medium	Re 3 devices identified without Trellix antivirus signatures	Service Delivery Manager	31 October 2024		

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24 Final report issued May 2024								
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline	
	<p>on in the report to ensure that they are up-to-date.</p> <p>Additionally, there should be continuous monitoring in place for all devices connected on the network to be fully anti-virus protected</p>		<p>These are in our loop stock and unissued / not on the network. When issued as a replacement or to a starter, they will be reimaged with all updates including Trellix.</p> <p>Re 7 devices were found to be with Trellix antivirus signatures were not identified in the Councils' IT estate.</p> <p>2 of these devices are the EPO servers for the Trellix console, which the infrastructure manager has confirmed are protected by ESET.</p> <p>The remaining 5 are end-user devices – 4 of which are now in compliance and 1 device which has been removed from the AD.</p> <p>To further strengthen our management of endpoint devices:</p> <ul style="list-style-type: none"> • We have reports running in SCCM to show any devices without Trellix installed • We have implemented Qualys to provide a high level of endpoint vulnerability management <p>We have submitted a revised Acceptable Use Policy which includes an instruction that if a device has not been attached to the network for over 45 days, it is disabled. The policy has been approved by our ITSG (IT Steering Group) and we anticipate will be fully approved by senior management in both councils by autumn 2024.</p> <p>Position – July 2024</p>					

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Cyber Security 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Qualys is monitored daily to measure endpoint vulnerability management and a log is maintained daily of the total vulnerabilities by severity. Since January, the number of vulnerabilities has fallen from in excess of 19k to 5.5k as at 08 July.</p> <p>While all severities are being reduced (1-5, 5 being the most critical), we are focussing now on Sev 5 vulnerabilities as advised by infrastructure, with the Sev 5s being addressed from the highest to lowest subcategory (CVSS score) – NB to mitigate by highest risk. A separate log is maintained daily of Sev 5 vulnerabilities by subcategory</p> <p>Qualys</p> <p>The revised Acceptable Use Policy was approved by senior management in both councils by April and is now fully operational.</p> <p>SCCM and Datto are used to monitor presence and compliance of AV. A daily report of this will be in place by the end of July.</p>				

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Benefits 2023/24							
Final report issued May 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that uncollectable housing benefit overpayments are written-off at regular intervals through the year.	Medium	Agreed Position – July 2024 No update received from action owner.	Benefits Manager	31 July 2024		
02	We recommend that in all cases the claimants ID documents are retained on file for reference.	Low	Agreed Position – July 2024 Completed	Benefits Manager	Implemented	✓	

Safeguarding 2023/24							
Final report issued June 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Council should actively encourage and support level-1 staff attendance at the training courses and to action and escalate any incidents of non-compliance to senior management. The HR team should arrange training proactively prior to the expiration, to ensure members of staff can be book the training sessions early. When DSLs' training expired, they should be removed until they complete the training.	Low	HR will actively encourage and support staff to ensure attendance on mandatory training courses. Update will be provided to CMT for non-compliance. Position – July 2024 Course arranged for 18th July with more to follow for those who cannot attend.	OD Business Partner / Executive Head of HR&OD	31 July 2024	✓	
02	1) The Council should establish clear guidelines specifying the review frequency, next review date, and a responsible person for policy and guidelines updates. 2) The Guide to Employing Agency Workers should be reviewed and	Low	Guidelines will be reviewed as part of the wider HR Policy review in January 2024. This includes 'The Guide to Employing Agency Workers'. Position – July 2024	Executive Head of HR / HR Operations Lead / HR Business Partner	30 June 2024	✓	

APPENDIX 7 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Safeguarding 2023/24							
Final report issued June 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	updated to reflect the correct agency supplier.		Policy reviewed by HR and awaiting sign off by CMT.				
03	We recommend that Council staff should be extra vigilant and more aware of their data entry responsibilities and to introduce some additional checks to the safeguarding spreadsheets to ensure the data is accurate and complete.	Low	Reminders at our monthly DSL meeting will help the team to ensure they are careful in filling in the spreadsheets. The spreadsheet will be reviewed annually to ensure it is fit for purpose and that data is being recorded annually. Position – July 2024 Completed. Spot checks are completed regularly.	Head of Strategy and Partnerships.	This will need to be ongoing annually in September. The first annual check has been completed in September.	✓	

APPENDIX 8 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.