



**ITEM 7 – AUDIT COMMITTEE – 8 DECEMBER 2022
PART I - DELEGATED**

**Three Rivers District Council
Audit Committee Progress Report
8 December 2022**

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 25 November 2022
- Agree changes to the implementation dates for 8 audit recommendations (paragraph 2.5) for the reasons set out in Appendices 3 to 6
- Agree removal of implemented audit recommendations (Appendices 3 to 6)

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1. Introduction and Background

Purpose of Report

1.1 This report details:

- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2022/23 as at 25 November 2022.
- b) Proposed amendments to the approved 2022/23 Annual Audit Plan.
- c) Implementation status of all previously agreed audit recommendations from 2018/19 onwards.
- d) An update on performance management information as at 25 November 2022.

Background

- 1.2 The work of internal audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.
- 1.3 The 2022/23 Annual Audit Plan was approved by Audit Committee on 29 March 2022.
- 1.4 The Audit Committee receives periodic updates on progress against the Annual Audit Plan from SIAS, the most recent of which was brought to this Committee on 29 September 2022.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 At 25 November 2022, 35% of the 2022/23 Audit Plan days had been delivered (calculation excludes unused 'To Be Allocated'). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 Two reports have been finalised since September Audit Committee, both related to the completion of grant or funding certifications.

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
DFG Capital Grant Certification	October 2022	Unqualified	None
Green Homes Grant	October 2022	Unqualified	None

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 25 November 2022, with full details given in appendices 3 to 6:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & request made for extended time or no update provided	Percentage implemented %
2018/19	38	37	0	1	97%
2019/20	37	35	2	0	95%
2020/21	25	23	0	2	92%
2021/22	36	28	3	5	78%

- 2.5 Since 29 September 2022 Audit Committee, extension to implementation dates have been requested by action owners for eight recommendations as follows:

- One from the 2018/19 Benefits audit,
- One from the 2020/21 Garage Income audit,
- One from the 2020/21 Debtors audit,
- One from the 2021/22 Equalities & Diversity audit,
- One from the 2021/22 Main Accounting audit,
- One from the 2021/22 Cyber Security audit,
- One from the 2021/22 Complaints Handling audit,
- One from the 2021/22 Creditors audit.

Proposed 2022/23 Audit Plan Amendments

- 2.6 There are no changes to the 2022/23 Three Rivers District Council or Shared Services Audit Plans proposed within this progress report.

Reporting of Audit Plan Delivery Progress

- 2.7 To help the Committee assess the current situation in terms of progress against the projects in the 2022/23 Audit Plan, an analysis of agreed start dates is shown at Appendix 2. Dates have been agreed with management and resources allocated accordingly.

2.8 The 2022/23 Annual performance indicators and targets were approved by the SIAS Board in March 2022. Actual performance for Three Rivers District Council (including the Shared Services Plan) against the targets that are monitored in year is set out in the table below.

Performance Indicator	Annual Target	Profiled Target to 25 November 2022	Actual to 25 November 2022
1. Internal Audit Annual Plan Report – approved by March Audit Committee or the first meeting of the financial year should a March committee not meet	Yes	N/A	Yes
2. Annual Internal Audit Plan Delivery – the percentage of the Annual Internal Audit Plan delivered (excluding unused contingency)	95%	40% (90 / 224.5 days)	35% (79.5 / 224.5 days)
3. Project Delivery – the number of projects delivered to draft report stage against projects in the approved Annual Internal Audit Plan	95%	35% (7 out of 20 projects to draft)	25% (5 out of 20 projects to draft)
4. Client Satisfaction* – percentage of client satisfaction questionnaires returned at ‘satisfactory overall’ level (minimum of 39/65 overall)	95%	100%	100% (based on two received)
5. Chief Audit Executive’s Annual Assurance Opinion and Report – presented at the first Audit Committee meeting of the financial year	Yes	N/A	Yes

2.9 With regard to performance indicator 3 (project delivery) in the above table, the projects not yet at draft report stage that were originally expected to be completed at this point in the year are Sundry Debtors and NDR.

Sundry Debtors was scheduled to commence in late September and be completed by the end of October and NDR was expected to start in early October and be completed by mid-November. At the time of writing this report, the Sundry Debtors audit was in fieldwork and is expected to be at draft report stage in mid-December and the NDR audit has been scoped but the fieldwork has not yet been able to start and therefore the estimated date of completion is not currently known. The delays are a result of the Service not providing requested system reports and information in a timely manner.

Service Update and Current Plan Delivery Position

- 2.10 As reported above, SIAS are currently behind profile for both billable days and projects delivered to draft report status. In respect of the above, 2022/23 has been a significantly challenging year for SIAS in relation to recruitment and retention, with as many as 6 FTE vacancies (36% of the establishment) during earlier periods of the financial year. Whilst this has now reduced to 4.5 FTE (25% of the establishment), the specialist nature of Internal Audit means that SIAS are competing with the private sector to recruit to our higher-level roles, and this has proved challenging given the pay constraints Local Authorities operate under. In respect of the remaining vacancies, a further recruitment campaign is currently in progress. The internal audit market remains challenging across all sectors, and SIAS's experience has been replicated elsewhere. Our recruitment of trainee auditors has been successful, however our 'grow your own' strategy is a medium to long term solution and does not resolve immediate capacity challenges.
- 2.11 As Committee Members will be aware, SIAS operates as a partnership. The current resource gap within the partnership is 200 days. Whilst this would normally be allocated to SIAS's external delivery partner (currently BDO), they have now reached their delivery and resourcing capacity for the financial year. SIAS have therefore recently completed a procurement process to commission an additional external delivery partner for quarter four to assist in completion of the remaining projects, with this now at contract award stage.
- 2.12 It is also important to note that the delivery profile is not straight line, with the profile often impacted not only by delivery capacity, but also by the required timing of some audits, or where council departments at both Three Rivers and / or other SIAS partners have requested later start dates for audits. This is outside the control of SIAS. When considering the current delivery position, it is important to note that any projects that have had specific key deadlines, such as grant certifications, advice, or support for projects, have been prioritised and agreed deadlines met.
- 2.13 Based on current resource availability (including our external partner) and subject to the successful procurement of an additional partner, we would be able to provide assurance to the Committee that all audits within the 2022/23 have been allocated for completion before the end of the financial year. However, should the above procurement process be unsuccessful, additional vacancies occur, SIAS experience significant staff sickness, or there are client engagement issues in relation to the timing (or supporting the delivery) of audits, there would be a risk to the overall delivery of the 2022/23 audit plan.
- 2.14 The above position is subject to continual monitoring, and we are currently satisfied that all available mitigating actions have been taken forward to manage the above risks, and that any uncompleted projects could be concluded during April 2023 to support the Annual Assurance Opinion if required. However, regular updates will be provided to both

the Committee and the Council's Section 151 Officer as the remainder of the financial year progresses.

APPENDIX 1 INTERNAL AUDIT PLAN 2022/23 – UPDATE ON POSITION AS AT 25 NOVEMBER 2022

2022/23 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Key Financial Systems									
Council Tax (shared services plan)						10	BDO	2	Terms of Reference Issued – Fieldwork due to start in December 2022
Financial Reconciliations (shared services plan)						12	BDO	0.5	In Planning – Fieldwork due to start in February 2023
Fixed Asset Register (shared services plan)						10	BDO	0.5	In Planning – Fieldwork due to start in January 2023
NDR (shared services plan)						10	SIAS	3	In Fieldwork
Payroll (shared services plan)						12	SIAS	0	Due to start quarter 4
Sundry Debtors (shared services plan)						10	BDO	8	In Fieldwork
Treasury (shared services plan)						8	SIAS	0	Due to start quarter 4
Operational Audits									
Arts Council Recovery Fund Grant	Unqualified	-	-	-	-	3	SIAS	3	Final Report Issued
Business Continuity Planning						8	BDO	3	In Fieldwork
CIL Spend						8	SIAS	0	Due to start quarter 4
Contain Outbreak Management Fund Grant	Unqualified	-	-	-	-	0.5	SIAS	0.5	Final Report Issued

APPENDIX 1 INTERNAL AUDIT PLAN 2022/23 – UPDATE ON POSITION AS AT 25 NOVEMBER 2022

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Development Management (pre-apps)						8	BDO	2	Terms of Reference Issued – Fieldwork due to start in December 2022
DFG Capital Grant Certification	Unqualified	-	-	-	-	2	SIAS	2	Final Report Issued
Housing Allocations	Substantial	0	0	0	1	10	SIAS	10	Final Report Issued
Housing Condition Surveys / HMOs						8	SIAS	2	Terms of Reference Issued – Fieldwork due to start in December 2022
Property Services						15	SIAS	1	In Planning – Fieldwork due to start in January 2023
Street Naming & Numbering						8	SIAS	0	Due to start quarter 4
Trees						10	SIAS	0	Due to start quarter 4
Green Homes Grant	Unqualified	-	-	-	-	3	SIAS	3	Final Report Issued
Contract Management									
No audits									
Shared Learning / Joint Reviews									
Shared Learning / Joint Reviews						4		2	Through Year
IT Audits									
Cyber Security (shared services plan)						15	BDO	0	Due to start quarter 4
To Be Allocated									

APPENDIX 1 INTERNAL AUDIT PLAN 2022/23 – UPDATE ON POSITION AS AT 25 NOVEMBER 2022

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Unused Contingency (shared services plan)						4		0	
Follow-Up Audits									
Follow-up of outstanding audit recommendations						8		6	Through Year
Strategic Support									
2023/24 Audit Planning						5		0	Due to start quarter 4
Annual Governance Statement						3		3	Complete
Audit Committee						9		6	Through Year
Head of Internal Audit Opinion 2021/22						3		3	Complete
Monitoring and Client Meetings						7		4	Through Year
SIAS Development						3		3	Complete
2021/22 Projects Requiring Completion									
2021/22 Projects Requiring Completion (5 days TRDC plan / 7 days shared services plan)						12		12	Complete
TRDC TOTAL		0	0	0	1	130.5		58.5	
SHARED SERVICES TOTAL						98		21	
COMBINED TOTAL		0	0	0	1	228.5		79.5	

Key to recommendation priority levels:

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

APPENDIX 2 2022/23 AUDIT PLAN PROJECTED START DATES

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

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

APPENDIX 2 2022/23 AUDIT PLAN PROJECTED START DATES

Oct	Nov	Dec	Jan	Feb	Mar
	Property Services In Planning	Development Management Pre-apps Terms of Reference Issued	Treasury (Shared services plan)		
		Housing Condition Surveys and HMOs Terms of Reference Issued	Payroll (Shared services plan) ***		

*Development Management Pre-apps audit moved from August 2022 to December 2022 due to resourcing at BDO, our external partner. Service has now requested a January 2023 start date.

** Housing Condition Surveys & HMOs audit moved from August 2022 to December 2022 due to staff absence in SIAS.

*** Payroll audit moved from November 2022 to January 2023 to match resource availability.

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2018/19 AUDIT PLAN

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

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2018/19 AUDIT PLAN

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

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2018/19 AUDIT PLAN

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Where the script identifies claims under 1 & 2 no documents will be destroyed regardless of their age as they may be required for audit, for fraudulent investigations and for recovery of overpayments.</p> <p>Position (July 2022) The following update was provided before the date of the July Audit Committee meeting and requested a date extension to 31 August 2022.</p> <p>Consultancy is being arranged to assist with a complete re-write of the scripts to destroy unwanted documents. Whilst the writing and testing of a new script is in progress which will automate the whole process we will manually start identifying old documents and destroy them.</p> <p>Position (September 2022) Training on how to write the script required to make the retention & destruction module work took place on 12.09.22 (a re-write of the scripts was necessary as the original script could not be located and the officers who wrote and implemented the original scripts no longer work for the authority). We have a few matters to check in terms of the corporate retention polices and a few system parameters to check and then we can switch the module on. Once the script has run once we will know how many documents we have to destroy and how long it will take to destroy them all on the basis we can run the script for a couple of hours every evening and longer at the weekend.</p>				

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2018/19 AUDIT PLAN

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position (November 2022) Some testing and prep work carried out, things were delayed a little due to delivery of the Energy Fuel Rebates and testing for a server migration. Going live week commencing 14.11.22 with a selection of document types which will be increased until all document types are included.				

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council review the systems used to maintain records of Council owned properties.	Medium	<p>Agreed</p> <p>Position (October 2021) The Council has recently appointed a permanent Head of Property Services & Major Projects and he is actively engaged in bringing himself up to speed with the Audit Report, its recommendations and the implementation of a new Corporate Property Management System.</p> <p>Audit Committee Members are advised that following the departure of former staff, previously involved with implementing the recommendations arising from the Property (Rent and Lease Administration) Audit from October 2019, there has been a considerable staff turnover within the Property Service since. The significant loss of knowledge from the organisation, combined with the previously identified impact of the Coronavirus Epidemic on overall Service Delivery, has further compounded the ability of staff coming into the Property Service, to maintain continuous progress on delivering the recommendations.</p> <p>In more recent times, interim staff within the Property Service and colleagues from the Cross-Service Project Steering Group, have been able to actively progress the work towards adopting a new Corporate Property Management System. The adoption of such a new System will ensure that the audit recommendation will be fully met.</p> <p>The revised implementation date reflects the timescales in which it is anticipated that key</p>	<p>Principal Property and Asset Manager</p> <p>Head of Property Services</p> <p>Head of Property Services</p> <p>Project Information Board / Head of Property Services</p>	<p>30 April 2021</p> <p>Ongoing until April 2022</p> <p>Ongoing until April 2022</p> <p>March 2022</p>	<p>*</p> <p>✓</p> <p>✓</p> <p>✓</p>	<p>31 December 2021</p> <p>See 'Resolved' column for details</p>

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>stages for the implementation of the new Corporate Property Management System may be met.</p> <p>Position (March 2022) At the time of writing Officers are reviewing three submissions from four of the shortlisted Property Management System software providers. The fourth system was discounted for not providing a 'Cloud-based' option, which limits usage of the system to being on site/within the TRDC network – rather than being able to update the system from site.</p> <p>Of the three remaining systems being evaluated, all systems are very similar in the approach, functionality and appearance. The major difference is the pricing structure, but all provide a subscription model with support and hosting included. It is anticipated that the selection and appointment of the preferred Property Management System will occur w/c 21 March 2022. This will satisfy the initial intention to have a system in place by 31 March 2022.</p> <p>As has been previously stated, the full population of the PMS will take around 18 months, but priority is being given to the garage management process, which will transfer from the Capita Housing system. It is anticipated that both the new PMS system and the old Capita Housing system will be operated and updated in tandem, as part of the live testing process for the first 1-2 months – once Officers are satisfied that the PMS system is</p>	Head of Property Services / Project Steering Group	31 March 2022	✓	

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>operating correctly, the use of the Capita Housing system will be discontinued.</p> <p>An extract of data held in the Capita Housing system (garages) has been successfully completed, with a reporting tool produced to allow future extract reports to be run by TRDC Officers. The data extract has enabled the creation of a 'sandbox' for the Capita 360 Managed Direct Debit which can be operated in a test environment. A further extract report will be re-run once the testing has been completed, in readiness for the 'go live' of the garage direct debit call on 1 April.</p> <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>		31 March 2022	✓	

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>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 held on the Councils IDOX system has been identified and a bulk extraction & cleansing of that a data has commenced.</p> <p>Mapping data held on the Council's ArcGIS system and ownership data held by the Land Registry is being compared, so that an accurate, and up to date ownership 'layer' can be produced. Once completed, this work will significantly reduce the time taken to establish ownership of TRDC assets and respond to customers. The mapping data will be cross-referenced with the Property Management System so that changes in ownership, new lettings or lease terminations can be reflected in the mapping 'spatial' data (mapping layers).</p> <p>The priority since acquiring the Property Management System is to have the garage properties/tenant records populated and the</p>	Head of Property Services / Project Steering Group			

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>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> <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</p>	Head of Property Services / Property & Legal Services Teams	31 January 2024	* On target	

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			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.				
02	We recommend that the Council explore what reports are available from the systems in place to better inform property activity.	Medium	<p>Agreed</p> <p>Position (October 2021) For similar reasons to those identified within the response to Recommendation 1 above, the request for an extension and the need to revise implementation dates to meet this audit recommendation for - exploring and improving Property Management System Reports available, to better inform property management activity - reflects the anticipated timescales to satisfy this Audit Recommendation and are intrinsically linked to the adoption of a new Corporate Property Management System. As above, these audit recommendations are being actively progressed by the new Head of Property Services and Major Projects and the Cross-Service Project Steering Group, as a required, identified outcome from the adoption of a new Corporate Property Management System.</p> <p>Position (March 2022) The recent demonstrations provided by the four shortlisted Property Management System Software Providers has indicated that all systems are capable of providing standardised reports or user-defined, bespoke reporting. Any information held within the PMS can be</p>	Principal Property and Asset Manager	30 April 2021	*	

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>extracted and reported upon. For example, this could include data on occupancy, rent collection or forthcoming lease events (rent reviews/lease renewals).</p> <p>Many of the systems can also report on performance measures, such as the % of rent reviews/lease renewals completed on time, or the timeliness of rent collection and arrears recovery, to the completion of planned repairs.</p> <p>As indicated in the response to recommendation 1 above, the use and roll out of reporting will be directly linked to the population data within the Property Management System. It is anticipated that full system data population will take around 18 months from the date the system becomes operational with TRDC.</p> <p>Early priority will be given to rent collection and occupancy reporting, with a broader reporting regime being developed around the timeliness of lease event completions. As this project has progressed, many initial Audit recommendations have developed into their own specific work streams – the same is true of this aspect and the completion of this recommendation will continue to be delivered in phases into the next financial year – this is why the deadline is being revised.</p> <p>Position (July 2022) As per the previous update. We have since acquired the use of the Trace system and understand that it has an extensive suite of</p>				

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>evaluation and performance management tools. The system is used by major investment companies, commercial property agencies and other Local Authorities and has been designed to report on almost any possible bespoke reporting basis, whilst utilising a suite of standard reports (e.g. % rent arrears, £ rent arrears, % occupancy, £ return on investment, etc.).</p> <p>Position (September 2022) The work to satisfy this recommendation remains on track. As previously indicated, until the Property Management System is fully populated with all property data we will be unable to unlock the full reporting power of the system, however, given the progress in relation to the garage estate (comments in connection with recommendation 1 above), we should be in a position to run performance reports from November 2022.</p> <p>Position (November 2022) With the garage asset data now populated on the Property Management System the first stage of enhanced reporting can be rolled out. The Property Management System is capable of producing very detailed, bespoke reports or generalised reporting. The Property & CSC Teams will be exploring and testing the reporting capabilities in further detail over the coming months and this experience will also help to when the commercial estate data is uploaded onto the Trace system.</p>	Property Services Team	Before 31 March 2023	* In progress	

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	We recommend that the Council draw up a brief procedural guidance, with templates if necessary, to ensure the completeness of the property records held.	Low	<p>Agreed</p> <p>Position (September 2021) Production of appropriate "In-House" Guidance/Templates on future on-going regular maintenance, review & updating of Property Records to ensure completeness & accuracy of same, included in Proposed Project Implementation Plan.</p> <p>Requirement for provision of Property System Manuals/Guidance & appropriate Software Supplier support for operation, maintenance & updating of new Property System(s) included in Proposed Project Implementation Plan & will ultimately be included in Outcome Based System Specification.</p> <p>All necessary Guidance/Support to be available as new Property System(s) become operational.</p> <p>Position (November 2021) As above.</p> <p>Position (March 2022) As part of the implementation of the Property Management System and linked with recommendations 1 & 2 above, the garage management processes are currently being mapped so they can be linked to the Granicus system and provide a streamlined process for customers wishing to apply, cancel, raise a repair or make changes to their garage tenancies.</p>	<p>Project Steering Group</p> <p>Project Steering Group</p> <p>Project Steering Group</p> <p>Property Services Team /CSC Team</p>	<p>September 2021</p> <p>October 2021</p> <p>March 2022</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	<p>31 March 2022</p>

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>A full suite of Procedural Notes will be developed and adopted. These will also include flow diagrams, illustrating how rent reviews/lease renewals/requests for alterations/terminations and new lettings, etc. can be undertaken.</p> <p>This task had been allocated to a member of the Property Services Team, unfortunately that individual has just resigned. At the time of writing a temporary appointment is about to be made and this task will be reallocated for completion with a revised deadline of 31 May 2022.</p> <p>Position (July 2022) New Granicus processes for our garage estate have been published to the TRDC website, allowing garage tenants to apply for a garage, terminate a tenancy, request a repair and request a replacement key. These processes significantly improve the workflow between the back office functions and streamline the dealing with the requests – outwardly our customers should find the process much easier, less bureaucratic and significantly more user friendly.</p> <p>Now that the Trace system has been acquired new processes and workflows for estates management functions will be designed around the use of the Trace system. Officers have already begun to develop a formalised Legal Instruction process. Going forward processes will be developed in relation to lease activities (reviews/renewals/breaks) and</p>	Property Services Team /CSC Team	31 May 2022	✓	
				Property Services Team	31 May 2022	✓	31 October 2022

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>rental activities (arrears/invoicing/statements of account), with the Trace system supporting a calendar function to ensure the timely exercise of tasks.</p> <p>The deadline has been extended to accommodate integration of Trace functions into our standard processes and workflows.</p> <p>Position (September 2022) This recommendation is influenced by how the Trace system handles and processes data. Now that we have a greater understanding of how the system works and its conventions, we have been able to better tailor the development of a suite of Procedural Notes. We remain on track to complete this task by the deadline of 31 October 2022.</p> <p>Position (November 2022) A suite of procedural notes have been produced to assist the Property Team with the management of various tasks. These will be refined over the coming months as the Property Management System is populated with additional data. Officers will be able to make use of the 'calendar' function within the Property Management System to provide early alerts to upcoming tasks. We plan to refine our processes and align them more closely with the greater use of the Property Management System and the customer interface provided by the Granicus system.</p>				

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

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

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Risk Management 2019/20							
Final report issued June 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position (November 2022) The e-learning package is now published and available for staff.				

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Garage Income 2020/21							
Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the service should have written procedure notes for the raising of invoices to provide clarity and consistency.	Medium	<p>The Property service is in the process of acquiring a new database system. The procedure notes will be completed once the new system is in use.</p> <p>Position (October 2021) The Customer Services Centre (CSC) manages the council's garage tenancies on behalf of the Property Services Department. Prior to the Garage Income Audit, due to the supplier's (Capita) decision to de-support the garage management system, the council had made the decision to purchase a new Corporate Property System. Any new system will to require a new invoice generation process to be written.</p> <p>It was recommended that once a new system had been procured and implemented that the process for garage invoice generation would be documented by the CSC. Audit Committee Members are advised that following the considerable turnover of staff within Property Services the procurement of a new Property System has not progressed within the expected timescales. However, the Council has recently appointed a permanent Head of Property Services & Major Projects who is actively progressing the work towards the adoption of a new Corporate Property System, including a garage tenancy management system.</p> <p>The revised implementation date reflects the timescales in which it is anticipated that key stages for the implementation of the new</p>	Customer Services Manager	31 May 2021	*	<p>30 Sept 2021</p> <p>28 Feb 2022</p> <p>31 May 2022</p> <p>30 Sept 2022</p> <p>31 January 2023</p>

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

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

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

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

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Garage Income 2020/21							
Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<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> <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>				

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2020/21 AUDIT PLAN

Debtors 2020/21							
Final report issued June 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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) This work is about to start now that the write-off work for Sundry Debts is complete. The whole review of Sundry Debts is still in progress.</p> <p>Position (March 2022) / Position (July 2022) No update provided.</p> <p>Position (September 2022) Finance are going to run and extract this data from the Finance System which Revs & Bens will then check. It may be completed before 30October 2022, it really depends on how many are on the list.</p> <p>Position (November 2022) The lists were provided by Finance mid-September but work has not yet commenced as the entire Revs and Bens Service was delivering the Energy Fuel Rebate payments. Work will commence on the lists, week commencing 14.11.22.</p>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	*	<p>31 October 2021</p> <p>30 October 2022</p> <p>31 December 2022</p>

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Equalities & Diversity 2021/22							
Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	The Comprehensive Equality Policy to be amended to detail that its review is to be conducted on a five-year cycle.	Low	<p>The five-year cycle was agreed as part of the Strategy and Policy register. The review is due to begin at the end of 2022 and therefore this will be updated in the new policy by March 2023.</p> <p>Position (July 2022) / (September 2022) As above.</p> <p>Position (November 2022) Census data is now being released and changes in population profile are being reviewed to inform the policy review.</p>	Head of Community Partnerships	31 March 2023	*	
03	The Council should ensure that it reviews its Equalities Objectives and publishes them before the end of 2022. This should be done next in 2026 and so on to re-establish a consistent four-year review cycle to ensure compliance with the Equality Duty.	Low	<p>The Objectives are currently under review and due to go to Equalities Sub Committee in June 2022 and then Policy and Resources Committee for approval. Due to the pandemic the objectives were not reviewed after 4 years, however we continued to work towards them.</p> <p>Position (July 2022) Revised Objectives have been considered and agreed with the Equalities Sub Committee and are programmed for consideration by Policy and Resources Committee on 18th July. Public Consultation was undertaken and the revised objectives were positively received.</p> <p>Position (September 2022) The new Equality Objectives were approved by Policy and Resources, as planned in July 2022 and were published as part of the papers for that committee.</p>	Head of Community Partnerships	30 September 2022	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Equalities & Diversity 2021/22							
Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position (November 2022) The new Equality Objectives were approved by Policy and Resources, as planned in July 2022 and were published as part of the papers for that committee. Link to Policy and Resources Cmmt papers</p>				
04	<p>The Council should create a more direct link between its current KPIs and its main strategic E&D objectives to monitor progress against these desired goals with increased scrutiny.</p> <p>The Council should draw from its current E&D KPIs, ones that contribute to achieving its strategic objectives, and performance against these indicators should be included in the Council's annual publication of its Equality Duty Information Report (EDIR).</p>	Low	<p>These will be included in the next publication in January 2023 and Annual performance indicator review this will be noted.</p> <p>Position (July 2022) Review of the Corporate Framework has begun and through that process and subsequent service planning the KPIs will be reviewed.</p> <p>Position (September 2022) As above.</p> <p>Position (November 2022) A new Equality Performance Indicator has been agreed with HR and will, subject to member approval, come into use in April 2023.</p>	Head of Community Partnerships and Performance and Projects Manager.	31 July 2022	*	<p>31 January 2023</p> <p>1 April 2023</p>

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Section 106 2021/22							
Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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)</p>	Team Leader for Land and Property	30 June 2022	*	31 March 2023

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Section 106 2021/22							
Final report issued March 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			We are continuing to speak to colleagues to 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.				

Main Accounting 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	<p>We recommend that procedure notes are produced for feeder system reconciliations to enable them to be carried out correctly and checked in a timely manner.</p> <p>We also recommend that Benefits system reconciliations are signed and dated by another person in Finance.</p>	Low	<p>Procedure documents will be reviewed and updated/created as required.</p> <p>Timeliness of reconciliation will be monitored and managed as part of the tracking processes referenced in the response recommendation 2, above.</p> <p>Position (July 2022) On target.</p> <p>Position (September 2022) In progress and on target - target date is 31 October 2022.</p> <p>Position (November 2022) In progress – we have a reconciliation tracker and have most of the procedures notes however this has provided an opportunity to rework and improve a small</p>	Finance Section Head / Finance Systems Manager	31 October 2022	*	31 December 2022

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

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

APPENDIX 7 DEFINITIONS OF ASSURANCE AND RECOMMENDATION PRIORITIES

Cyber Security 2021/22 Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>1.1 Management should ensure that appropriate monitoring controls are in place for the password monitoring and management activities. These should include but not be limited to the following:</p> <ul style="list-style-type: none"> • brute-forcing of account passwords including password spraying, • login attempts from unexpected geographic areas, • unexpected account lockouts • password database for the deny list hashes, • other unusual behaviour from users. <p>1.2 The above proposed controls, once in place, should be actively reported upon, through the periodic cyber security reports, to the senior management.</p>	Medium	<p>01 Mar 2022 the Azure AD Password Protection was implemented. Users will not be able to change passwords to weak passwords nor known passwords nor passwords from our Ban List of password.</p> <p>1.1 – requires a third-party tool and associated funding would be required. The implementation of the password protection for Azure AD lowers the risk.</p> <p>1.2 - this would be dependent on the ability to fund with a third-party tool – 1.1.</p> <p>Position (July 2022) Third party tools currently being reviewed and costed. Item not yet due.</p> <p>Position (September 2022) 1.1 - Third party tools have been evaluated and Netwrix has been selected as the preferred tool.</p> <p>1.2 – Netwrix had demonstrated the tool in detail and a 30-day trial to test the system further is available.</p> <p>1.3 – Quotation for 1- and 3-year option has been provided.</p> <ul style="list-style-type: none"> • 1-year option - £7,806 • 3-year option - £16,483 <p>1.4 – Implementation of the tool will be dependent on the ability to fund the third-party tool, this will require an approval by ITSG for an additional spend. A paper to review this</p>	Head of ICT	31 March 2023		31 March 2024

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Cyber Security 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>recommendation and request any growth in budget 2022.</p> <p>Position (November 2022) 1.1 – Due to the audit which was performed by DLUHC, the scope of the security posture has extended. The grant to address the sections of the new recommendations within the scope has been successfully secured. 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. 1.3 The new proposed completion dates recommended by DLUHC is end of Q4 March 2024.</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 (September 2022) 1.1- Third party Qualys had introduced a new module which will enable the management of remote devices through the cloud.</p> <p>1.2 – Both options are currently being evaluated and costed. Decision made will be based on cost, functionality, and management.</p> <p>Position (November 2022)</p>	Head of ICT	31 March 2023		

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Cyber Security 2021/22							
Final report issued April 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<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>				

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

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Complaints Handling 2021/22							
Final report issued May 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	recommend that when a complaint is resolved this is noted immediately on Firmstep to ensure accurate information is available.		<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>Position (September 2022) We are currently reviewing the Corporate Complaints and Compliments Policy and Procedure with the intention that all complaints are to be logged by the Customer Service Centre. Centralising where the complaints are coming into will make us able to log the complaints immediately on receipt and help monitor response time from Departments. Once the complaint is logged it will be sent to the Department's Head of Service to investigate and respond to the complaint.</p> <p>This revised Compliments & Complaints policy is going to P&R Committee in November and will be put in place following approval.</p> <p>Position (November 2022) The new complaints and vexatious complaints policies were agreed at P&R on 7th November which are now live.</p> <p>Work is taking place in the creation of a new Corporate Complaints Procedure. These should be circulated by January 2023.</p>				

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Complaints Handling 2021/22							
Final report issued May 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Each service should receive a breakdown of complaints received to identify and lessons learnt. This could be aligned to normal reporting arrangements.	Medium	<p>Two reports are submitted to CMT at the end of 6-month periods which breaks down complaints stats and any action and learning and recommendations. Discussions to take place to decide how best to deliver this. Ideas can be emailed out to all Head of Services/Complaints Officers/Logging Officers after being presented at CMT or reports can be available on the X:Drive to access by the officers.</p> <p>Position (July 2022) Complaints breakdown reports will be issued to all Departments Head of Service.</p> <p>Position (September 2022) Complaints breakdown reports will be issued to all Departments Head of Service.</p> <p>Position (November 2022) Complaints breakdown reports are now being sent to all Departments Head of Service. The 2022 Q1&2 Report was sent to Departments Head of Service in November 2022. This will align with the normal reporting arrangements and will be sent in April (for Q3&4) and October (for Q1&2) going forward.</p>	Customer Service Centre Team Manager	31 October 2022	✓	

Contract Waivers 2021/22							
Final report issued June 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend Procurement and Legal advice is sought (and recorded)	Medium	This will need discussion with Leadership Board (WBC) / Corporate Management Team	End of September	30 September 2022	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Contract Waivers 2021/22							
Final report issued June 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	on the corporate form) before waivers are raised and sent to management for approval.		(TRDC) and if agreed amendment to the existing firmstep forms. Position (July 2022) Not yet due. Position (September 2022) No update provided. Position (November 2022) The amendment of the form has been investigated and does not seem practicable. Requested a comments box for completion from Legal and Procurement. This is in development.	discussion with Leadership Board / Corporate Management Team			
02	A tracker should be established to record the waiver process and waivers should remain "open" until all relevant evidence is received from services to demonstrate compliance with the Contract Procedure Rules. An annual waivers report should be produced for senior management and members at both authorities to ensure there is accurate and transparent reporting of waiver activity.	Low	The shared service procurement manager should now receive copies of all exemptions. Agree to prepare an annual waivers report for both authorities. Position (July 2022) Not yet due. Position (September 2022) No update provided. Position (November 2022) This has been produced for both authorities in the Annual spend report.	Procurement Manager	31 March 2023	✓	

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Creditors 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>We recommend:</p> <p>1. The Council creates a policy/procedure covering the use of CHAPS and Faster Payments. This will include:</p> <ul style="list-style-type: none"> The criteria which must be met to use CHAPS and Faster payments, The process for requesting and approving these payments, Which officers can request and approve these payments and how delegated limits will be set. <p>2. The Council updates the Payment Voucher request procedure to outline the types of payments which are eligible and ineligible to be made using this method.</p> <p>3. The policy and procedures for CHAPS, Faster Payments and Payment Vouchers are communicated/re-communicated to all relevant staff across the Council (e.g., in a corporate communication) and placed on key staff systems such as the Intranet for reference</p>	Medium	<p>A process note for CHAPS and Faster Payments will be written along with a scheme of delegation, agreed by S151 Officer and published on the intranet.</p> <p>Agreed and will be published as per the above.</p> <p>Agreed they will be published on the intranets and a communication to all staff.</p> <p>Position - July 2022 Not yet due.</p> <p>Position (September 2022) 1 is resolved ✓ process note created. 2 is resolved ✓ process updated.</p> <p>3 We will publish revised note and new note on the intranet along with Delegated authority listings.</p> <p>New deadline: 31 October 2022</p> <p>Position (November 2022)</p>	Finance Manager (Systems)	26 August 2022	* - part 1 and 2 resolved. Revised deadline for part 3.	<p>31 October 2022</p> <p>31 December 2022</p>

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

Creditors 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Process notes have been written.</p> <p>There are issues with intranet, so these will be circulated by email,</p> <p>Delegated authority lists to be run and agreed.</p> <p>Again, there are issues with intranet so these will be published when intranet issues resolved.</p>				

Benefits 2021/22							
Final report issued July 2022							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that the number of officers with administrator privileges on the Academy system should be restricted to a minimum number of individuals to preserve the integrity and security of the system.	Low	<p>Agreed.</p> <p>Position (July 2022) Not yet due.</p> <p>Position (September 2022) This is being done under a complete review of all users permissions not just those with admin rights. It is 80% complete.</p> <p>Position (November 2022) Completed</p>	Data & Performance Manager	31 July 2022	✓	30 September 2022

APPENDIX 6 OUTSTANDING RECOMMENDATIONS FROM THE 2021/22 AUDIT PLAN

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.

APPENDIX 7 ASSURANCE AND PRIORITY LEVELS

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.