



# NORWICH City Council

**Committee name:** Audit

**Committee date:** 17/07/2024

**Report title:** Progress Report on Internal Audit Activity

**Portfolio:** Councillor Kendrick, Cabinet member for an open and modern council

**Report from:** Head of Internal Audit

**Wards:** All Wards

## OPEN PUBLIC ITEM

### Purpose

This report reviews the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2023/24.

### Recommendations:

It is recommended that:

Members review progress with delivery of the 2023/24 Internal Audit Plan.

### Policy framework

The council has five corporate priorities, which are:

- A prosperous Norwich.
- A fairer Norwich.
- A climate responsive Norwich.
- A future-proof Norwich.
- An open and modern council. This report meets the “An open and modern council” corporate priority.

This report helps to meet all above corporate priorities.

## Report details

1. The Audit Committee receive updates on progress made against the annual internal audit plan. This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.
2. The Public Sector Internal Audit Standards require the Chief Audit Executive to report to the Audit Committee the performance of internal audit relative to its agreed plan, including any significant risk exposures and control issues. To comply with the above the report identifies:
  - Any significant changes to the approved Audit Plan;
  - Progress made in delivering the agreed audits for the year;
  - And where applicable will provide any significant outcomes arising from completed audits;
  - Provides an update on outstanding internal audit recommendations.

## Consultation

3. Not applicable for this report.

## Implications

### Financial and resources

4. There are no specific financial implications from this report; the internal audit plan will be delivered from within the resources available.
5. There are no proposals in this report that would reduce or increase resources.

## Legal

6. There are no specific legal implications from this report.

## Statutory considerations

Consideration	Details of any implications and proposed measures to address:
Equality and diversity	Not applicable for this report
Health, social and economic impact	Not applicable for this report
Crime and disorder	Not applicable for this report
Children and adults safeguarding	Not applicable for this report
Environmental impact	Not applicable for this report

## Risk management

Risk	Consequence	Controls required
Failure to undertake the Annual Internal Audit Plan could result in the Head of Internal Audit not being able to provide an annual opinion.	Insufficient Internal Audit coverage could permit on-going weaknesses in the internal control environment at the Council not being detected and reported upon.	Progress against completing the annual internal audit plan is reported to the Audit Committee in accordance with the Public Sector Internal Audit Standards.

## Other options considered

7. Not applicable for this report.

## Reasons for the decision/recommendation

8. The Committee is receiving this report in conformance with the Public Sector Internal Audit Standards and to assure itself on the progress being made against planned audit activity.

## Background papers:

## Appendices:

Appended report: Progress & FU Report on the Internal Audit Plan for 2023/24

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Eastern Internal Audit Services



Norwich City Council

Internal Audit Update - Progress and Follow Up

Period Covered: 1 April 2024 to 25 June 2024

Responsible Officer: Teresa Sharman – Head of Internal Audit for Norwich City Council

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## 1. INTRODUCTION

- 1.1 This report is issued to assist the Council in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards requires the Chief Audit Executive to report to the Audit Committee on the performance of internal audit relative to its plan, including any significant risk exposures and control issues.
- 1.3 To comply with the above this report includes:
- Any significant changes to the approved Audit Plan;
  - Progress made in delivering the agreed audits for the year;
  - Any significant outcomes arising from audits; and
  - Performance Indicator outcomes to date.

## 2. SIGNIFICANT CHANGES TO THE APPROVED INTERNAL AUDIT PLAN

- 2.1 The table below details all the audits which have been deferred or cancelled inn year since the Internal Audit Plan was approved in March 2023.

Audit description	Nature of the change
Risk Management - NC2402	Deferred to 24/25 to allow for a refresh of the Risk Register and a staff resource to be appointed to oversee risk management.
Staff Wellbeing - NC2312	Deferred to 24/25 due to the appointment of the Senior Internal Auditor at the Consortium who will be doing this audit and to manage the large number of audits which are outstanding.
Accountancy Services -NC2406	Deferred to 24/25 as the Key Controls audit coverage will duplicate some of these areas and there is sufficient finance control audit coverage in other finance areas as well.
Equalities - NC2422	Deferred to 24/25 to manage the large number of audits which are outstanding.
Application Audit – CRM NC2425	Deferred to 24/25 due to the system not yet fully implemented and live.
Non-Housing Capital Programme Management - NC 2412	Deferred to 24/25 due to coincide with the new Asset Management Framework and the audit of this in 24/25.

### 3. **PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK**

- 3.1 The current position in completing audits to date within the period stated above is shown in **Appendix 1**.
- 3.2 In summary, 263 days of programmed work have now been completed, equating to 95% of the Internal Audit Plan for 2023/24.

### 4. **THE OUTCOMES ARISING FROM OUR WORK**

- 4.1 On completion of each individual audit an assurance level is awarded using the following definitions

**Substantial Assurance:** Based upon the issues identified there is a robust series of suitably designed internal controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our review were being consistently applied.

**Reasonable Assurance:** Based upon the issues identified there is a series of internal controls in place, however these could be strengthened to facilitate the organisation's management of risks to the continuous and effective achievement of the objectives of the process. Improvements are required to enhance the controls to mitigate these risks.

**Limited Assurance:** Based upon the issues identified the controls in place are insufficient to ensure that the organisation can rely upon them to manage the risks to the continuous and effective achievement of the objectives of the process. Significant improvements are required to improve the adequacy and effectiveness of the controls to mitigate these risks.

**No Assurance:** Based upon the issues identified there is a fundamental breakdown or absence of core internal controls such that the organisation cannot rely upon them to manage risk to the continuous and effective achievement of the objectives of the process. Immediate action is required to improve the controls required to mitigate these risks.

- 4.2 Recommendations made on completion of audit work are prioritised using the following definitions:

**Urgent (priority one):** Fundamental control issue on which action to implement should be taken within 1 month.

**Important (priority two):** Control issue on which action to implement should be taken within 3 months.

**Needs attention (priority three):** Control issue on which action to implement should be taken within 6 months.

- 4.3 In addition, on completion of audit work "Operational Effectiveness Matters" are proposed, these set out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services. These are for management to consider and are not part of the follow up process.
- 4.4 During the period covered by the report, six reports have been issued in final:

Audit	Assurance	P1	P2	P3
NC2418 Disabled Facilities Grants	Limited	3	2	2
NC2423 Customer Contact Team	Reasonable	0	2	2
NC2420 Parking and Civil Enforcement	Reasonable	0	4	5
NC2419 Waste Management	Substantial	0	0	2
NC2424 Starters, Movers, Leavers	Limited	0	7	2
NC2417 Housing Needs, Allocations, Homelessness and Housing Register	Substantial	0	1	2

The Executive Summary for the above reports is provided at **Appendix 2**, a full copy of this report can be requested by Members.

- 4.5 As can be seen in the table above, as a result of this audit, 34 recommendations has been raised and agreed by management. There were zero operational effectiveness matters raised.

## 5. FOLLOW UP OF AGREED AUDIT RECOMMENDATIONS

- 5.1 In addition to providing the Committee with the performance of internal audit relative to its plan, the Public Sector Internal Audit Standards also require the Chief Audit Executive to establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action.
- 5.2 To comply with the above this report includes the status of agreed actions. Currently, there are 29 outstanding recommendations. Two are rated as 'urgent', 13 as 'important' and 14 as 'needs attention'. A further 14 are not yet due for implementation.
- 5.3 As a result of audit recommendations, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit contractor on a regular basis and reported through to the Committee. Verification work is also undertaken for those recommendations that are reported as closed.
- 5.4 **Appendix 3** to this report shows the details of the progress made to date in relation to the implementation of the agreed recommendations. This appendix also reflects the year in which the audit was undertaken and identifies between outstanding recommendations that have previously been reported to this Committee and then those which have become outstanding this time round. A total of 28 (two 'urgent', 12 'important' and 14 'needs attention') recommendations are currently outstanding.

**Appendices 4 to 6** provide the Committee with details of urgent and important priority recommendations that are overdue for the year in which they were raised. Management responses and a new deadline, where available, have been indicated for each.

## APPENDIX 1 – PROGRESS IN COMPLETING THE AGREED AUDIT WORK

Audit Area	Audit Ref	No. of days	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee
							Urgent	Important	Needs Attention	Op Matters	
<b>Quarter 1</b>											
Housing Benefits	NC2310	15	15	15	Final report issued on 22 September 2023.	Reasonable	1	0	3	1	Oct-23
Planned Maintenance - Investigation	NC2414	10	15	15	Final report issued 30 January 2024	N/a	0	0	0	0	Mar-24
Anti-Social Behaviour	NC2416	12	12	12	Final report issued on 3 August 2023.	Reasonable	0	8	0	0	Oct-23
<b>TOTAL</b>		<b>37</b>	<b>42</b>	<b>42</b>							
<b>Quarter 2</b>											
Information Security and Data Compliance	NC2403	12	12	12	Final report issued on 25 September 2023.	Reasonable	0	2	6	4	Oct-23
Procurement and Contract Management	NC2405	15	15	15	Final report issued 24 January 2024	Reasonable	0	3	1	2	Mar-24
Income - cash and bank	NC2408	10	10	10	Final report issued 10 January 2024	Substantial	0	3	4	1	Jan-24
Business Continuity and Emergency Planning	NC2410	10	10	10	Final report issued 7 November 2023.	Reasonable	0	2	3	0	Jan-24
Housing Repairs and Void Management - NCSL	NC2415	15	15	13	Draft issued 21 June 2024.	Limited	3	3	5	0	
Disabled Facilities Grants	NC2418	10	10	10	Final report issued 18 March 2024.	Limited	3	2	2	0	Jul-24
Parking and Civil Enforcement	NC2420	12	12	12	Final report issued 22 April 2024.	Reasonable	0	4	5	0	Jul-24
Environmental Sustainability	NC2421	10	10	10	Final report issued 5 February 2024	Position Statement	N/a	N/a	N/a	N/a	Mar-24
<b>TOTAL</b>		<b>94</b>	<b>94</b>	<b>92</b>							



<b>Quarter 3</b>											
Risk Management	NC2402	10	0	0	Deferred to 2024/25						
Council Tax and NNDR	NC2409	15	15	15	Final report issued 1 March 2024	Reasonable	0	1	0	4	Mar-24
Housing Compliance	NC2413	20	20	17	Draft report due to be issued						
Housing Needs, Allocations, Homelessness and Housing Register	NC2417	12	12	12	Final report issued 28 June 2024.	Substantial	0	1	2	0	Jul-24
<b>TOTAL</b>		<b>57</b>	<b>47</b>	<b>44</b>							
<b>Quarter 4</b>											
Staff Wellbeing	NC2312	12	0	0	Deferred to 2024/25						
Corporate Governance	NC2401	10	10	6	Fieldwork in progress.						
Key Controls and Assurance	NC2404	15	15	13	Draft report issued 2 July 2024.	Reasonable	1	3	2	0	
Accountancy Services	NC2406	16	0	0	Deferred to 2024/25						
Accounts Receivable	NC2407	10	10	8	Draft report issued 11 June 2024.	Reasonable	0	3	1	2	
Private Sector Housing Enforcement	NC2411	12	12	10	Draft report issued 16 May 2024.	Limited	2	4	2	1	
Non-Housing Capital Programme Management	NC2412	12	0	0	Deferred to 2024/25						
Equalities	NC2422	10	0	0	Deferred to 2024/25						
Customer Contact Team	NC2423	12	12	12	Final report issued 19 April 2024.	Reasonable	0	2	2	0	Jul-24
Waste Management - Biffa Contract	NC2419	10	10	10	Final report issued 20 June 2024.	Substantial	0	0	2	0	Jul-24
<b>TOTAL</b>		<b>119</b>	<b>69</b>	<b>59</b>							
<b>IT Audits</b>											
Starters, Movers, Leavers	NC2424	10	10	10	Final report issued 25 June 2024.	Limited	0	7	2	0	Jul-24
Application Audit - CRM	NC2425	10	0	0	Deferred to 2024/25						
<b>TOTAL</b>		<b>20</b>	<b>10</b>	<b>10</b>							
<b>Follow Up</b>											
Follow Up	N/A	16	16	16							
<b>TOTAL</b>		<b>16</b>	<b>16</b>	<b>16</b>							
<b>TOTAL</b>		<b>343</b>	<b>278</b>	<b>263</b>			10	48	42	15	
<b>Percentage of plan completed</b>				<b>95%</b>							

## APPENDIX 2 – FINAL AUDIT REPORT EXECUTIVE SUMMARIES

### Executive Summary – Disabled Facilities Grants (DFG)

#### OVERALL ASSESSMENT



#### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Failure to effectively and efficiently achieve required outcomes for externally funded services.

#### SCOPE

A detailed review of the management of the DFG grant was undertaken covering the timeliness of assessment, approval, delivery and reporting of cases. Management of the grant budget was also assessed.

#### KEY STRATEGIC FINDINGS



Variations to initial purchase orders are pre-approved up to £5k, due to perceived limitations with the Procurement system.



There is a lack of segregation of duties in place as one officer identifies and costs the work to be completed, sign-offs the completed work and approves the associated invoices for payment which could allow invalid payments to be made and remain undetected.



Delays have occurred in the provision of installations and Government best practice targets are not being achieved.



Sample testing identified instances where supplier invoices were paid in advance of Council checks being performed to confirm the completion and quality of the work. Insufficient documentation is held to support the work being paid in some cases.

#### GOOD PRACTICE IDENTIFIED



The Better Care Fund currently has a brought forward balance of approximately £1m, with steps being taken to utilise this balance



Disability Facilities Grant applications are checked to ensure that eligibility criteria are met.

#### ACTION POINTS

Urgent	Important	Needs Attention	Operational
3	2	2	0

## Executive Summary – Customer Contact Team

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The objective of the audit is to review the systems and controls in place within the Contact Centre, to help confirm that these are operating adequately, effectively and efficiently

### SCOPE

A corporate level risk has been raised in relation to the cost-of-living crisis impacting the demand for council services of which the customer contact team is impacted. This audit will provide assurance that the team is able to respond to an increase in demand, that customer calls are dealt with in accordance with the Council's documented expectations and that there is a culture of continuous improvement embedded in processes.

### KEY STRATEGIC FINDINGS



The Council's Customer Experience, Digital Strategy Plan and Overview for 2021-2024 inform how the teams across the Council are going to collaborate to deliver effective experiences for the Council's customers.



Call reporting highlighted that while there is high level functionality to track call types, there is no detailed reporting of the specific reasons for each call and the system does not have an audit trail for each call handler.



There is no clear indication of the regularity for reviewing Customer Contact Team staff (CCT) training needs. Some staff members have not completed refresher training for an extended period with some staff not having received training since 2018.



Some Services lack consistency in the information provided in the CCT liaison meeting reports.

### GOOD PRACTICE IDENTIFIED



The CCT has implemented a robust system for reporting customer satisfaction, facilitating detailed analysis and enabling proactive follow-up actions by the team.



The CCT are currently maintaining detailed staff rotas, enabling efficient monitoring of staff availability, roles and responsibilities throughout each day and week allowing effective allocation of staff throughout the year.

### ACTION POINTS

Urgent	Important	Routine	Operational
0	2	2	0

## Executive Summary NC2420 Parking and Civil Enforcement

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Inadequate project management controls leading to poor delivery and potential financial and reputational loss.

### KEY STRATEGIC FINDINGS



Cash collections due have been missed, not identified and reported. Procedural guidance for the Parking and Financial Support functions requires updating to ensure that missed collections are identified and reported. Timeframes for this need to be reconsidered.



Control weaknesses were identified for pay and display machine and Penalty Charge Notice (PCN) income; reconciliations are not taking place to the Ledger and the recording of income and other information for monitoring purposes has been incorrect at times.



The Business Continuity Plan and service level risks require review and updating following the transfer of the back-office support function to King's Lynn.

### GOOD PRACTICE IDENTIFIED



Effective communication channels were implemented for the project to transfer the back-office support function to Borough Council of King's Lynn and West Norfolk covering Norwich City Council and Norfolk County Council as well.

### SCOPE

The objective of the audit is to review the systems and controls in place to help confirm that these are operating adequately, effectively and efficiently. The audit will provide assurance over the management of the project to transfer the car parking enforcement back-office systems to Borough of King's Lynn and West Norfolk. This will also include Project Planning; Performance Reporting/Monitoring; Risk

### ACTION POINTS

Urgent	Important	Needs Attention	Operational
0	4	5	0

## Executive Summary – NC2419 Waste Management

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

CORP12: Ineffective management of contracts leads to poor service delivery

### SCOPE

The objective of the audit is to review the adequacy, effectiveness and efficiency of the systems and controls in place over Waste Management, and the management Biffa contract.

### KEY STRATEGIC FINDINGS



Biffa has provided the Council's waste collection service since 2012 with the original contract ending in 2017. The decision to extend the contract to 2031 was approved by Cabinet in July 2022. This decision formalised the requirement to refurbish the existing fleet for years 1 – 3 with a new zero carbon fleet from 2027 purchased by the Council via Prudential borrowing and operated by Biffa.



Testing of Biffa invoices confirmed that value of monthly invoices was in line with agreed contract price with indexation applied as appropriate. Furthermore, invoices tested were checked for accuracy prior to payment.



Budgets are monitored monthly, and information is reported to Departmental Management Team and Cabinet quarterly.



Testing of complaints confirmed these were responded to within the Council's corporate target of ten working days.

### GOOD PRACTICE IDENTIFIED



Contract meetings are held fortnightly, between the Contracts Manager and Biffa's Operations Manager and Depot Manager, to discuss operational issues.



Health and Safety (H&S) on collection rounds is monitored by Biffa and minutes of the monthly Safety Improvement Team (SIT) meetings confirmed that H&S data is being collected and reported

### ACTION POINTS

Urgent	Important	Needs Attention	Operational
0	0	2	0



## Executive Summary - NC2424 Starters Movers Leavers

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Cyber Security risk due to insider threat caused by inadequate starters, movers and leavers processes.

### SCOPE

A corporate level risk has been raised relating to cyber security and highlights insider threat as a risk. The starters, movers & leavers process has not been reviewed recently. This audit looked at whether the IT department is given information in a timely manner to enable them to add, remove or update staff access to Council systems.

### KEY STRATEGIC FINDINGS

On occasions, the process to alert IT of a new starter to have their access set up and equipment allocated to them is not followed. When tickets are correctly raised for example, for transferring staff, there are not always raised timely.

The Equipment Return Form is not used consistently. This is essential to ensure IT assets are accurately tracked and are secure and returned when staff leave. To ensure staff follow the process:



Staff should be made aware of the Starters Movers and Leavers documents and the support available for the Human Resources (HR) Portal "Ask HR"; and

All Managerial staff involved in "people processes" should undergo comprehensive training.

Access for new starters is based on an existing staff member and not built based on the new starter's job role. This can mean system access is provided which is not needed.



The ICT Asset Register should be audited on an annual basis to ensure it is robust and accurate.

### GOOD PRACTICE IDENTIFIED



"Reason" comments for leaving, resignation, end of contract or retirement were always given including narrative on whether staff could be re-employed in future.



A new (Enterprise Resource Planning) ERP system is due for implementation shortly. Such systems help unify diverse legacy business processes across an enterprise.

### ACTION POINTS

Urgent	Important	Needs Attention	Operational
0	7	2	0

## Executive Summary – NC2417 Housing Needs, Allocations, Homelessness & Housing Register

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Corporate level risk CORP20 - The cost of living crisis: increases financial, social and health inequalities for Norwich residents; reduces the effectiveness of council services as demand increases; and reduces council income, so further limiting our ability to deliver for the city'

### SCOPE

The cost of living crisis is anticipated to expose the council to an increase in demand for this service. A corporate level risk has been raised covering this. This audit will provide assurance that the council is managing its homelessness obligations effectively, that performance information is robust and will review the councils approach to managing the housing register.

### KEY STRATEGIC FINDINGS



For applicants on the housing register, applicants had been assessed to confirm that they were eligible and qualified to join the housing register, the reason for the band award was recorded, and evidence to support the reason had been retained.



Homelessness application assessments were completed in a timely manner, the prevention or relief duty was achieved where applicable and confirmation of Duty and End of Duty letters were on file for all cases reviewed.



For applicants in temporary accommodation, the Temporary Interim Accommodation Service Charges Agreement was in place but these were not always signed by the applicant.



The Domestic Abuse Policy does not have the last review date and does not state when the document is next due for a review. Applications for domestic abuse accommodation should be sorted on the same day; one case was found where the applicant was accommodated after 13 days from the date the Council was notified.

### GOOD PRACTICE IDENTIFIED



Review of the May 2024 Housing Headline report revealed that 55 people were assisted off the street, the Council had 70 domestic abuse contacts and 80 household presenting in housing needs.

### ACTION POINTS

Urgent	Important	Need Attention	Operational
0	1	2	0

### APPENDIX 3 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

Audit Year	Audit Name	1	2	3	Total Outstanding as at 21/6/24
2022/23	Housing Benefits	1		1	2
	Leasehold Management		1	1	2
	Leisure			1	1
	Markets		2	1	3
	Safeguarding	1	1	1	3
	<b>Total</b>	<b>2</b>	<b>4</b>	<b>5</b>	<b>11</b>
2023/24	Anti Social Behaviour		5		5
	Income - cash and bank			1	1
	Information Security and Data Protection Compliance		2	6	8
	Parking and Civil Enforcement		1	2	3
	<b>Total</b>		<b>8</b>	<b>9</b>	<b>17</b>
<b>Total</b>		<b>2</b>	<b>12</b>	<b>14</b>	<b>28</b>

The following audits in the table above had a 'limited' assurance opinion: -

- Safeguarding 2022/23



#### APPENDIX 4 - OUTSTANDING 'URGENT' INTERNAL AUDIT RECOMMENDATIONS – ALL YEARS

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Safeguarding 22/23	<ol style="list-style-type: none"> <li>1. It is suggested that a review of roles requiring a DBS check is carried out as a priority, with referral to the DBS for advice, if required, to determine legal eligibility, with non-responsive services escalated to SLT. Results of the review to inform a formally agreed Corporate Policy for initial and renewal checks.</li> <li>2. Assurance to be provided to SLT that all checks required are completed or brought up to date, with evidence of completion retained.</li> </ol>	Urgent	Dawn Bradshaw, Head of HR, and OD	31/07/2023	N/A	Outstanding	<p>Internal Audit have confirmed No.1 of the recommendation.</p> <p>20 Jun 24 - List of posts, policy and evidence of monitoring by SLT to be sent to TIIA to close recommendation.</p>
Housing Benefits 22/23	Ensure a one-off reconciliation between the housing benefits system and the general ledger is completed, procedure notes are developed, and the reconciliation is carried out monthly going forward.	Urgent	Finance Manager (revenue) with delivery by service accountants responsible for their specific area.	31/12/2023	01/04/2024	Outstanding	17 Jun 24 - Walkthrough for EY completed. Work is progressing to design a reconciliation pulling together existing reconciliations, data sources and resourcing.

## APPENDIX 5 - OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2022/23

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Markets 22/23	Maintain a record of gas and electrical safety checks for stalls	Important	Head of Environment Services	31/03/2024	N/A	Outstanding	<p>15 Feb 24 - Fire risk assessments complete and about to be reviewed. Gas and electrical assessments have been requested from stallholders and programme of approval in place as part of refreshed approach to management of leases. Control of contractors procedure in place for external contractors carrying out work on behalf of stall holders. Internal risk assessments being developed by markets team for all health and safety hazards on the market.</p> <p>17 Jun 24: Gas and Water safety checks completed. Electrical safety checks are in progress.</p>
Markets 22/23	Create a Norwich City Council Market risk register to capture all the risks that are facing the service, which includes associated mitigations.	Important	Head of Environment Services	31/03/2024	N/A	Outstanding	17 Jun 24: Risk register is completed. Copy to be provided to TIAA. Awaiting evidence.
Leasehold Management 22/23	Review the method of calculating the horticultural maintenance charges to ensure full costs applicable are included in the leasehold service charges in the future.	Important	Gemma Mitchell – Housing Outcomes Manager	01/09/2023	31/08/2024	Outstanding	06 Jun 24: Further meeting booked with the head of housing, tenancy services manager and housing income manager on Monday 10th June 2024 to discuss the way forward.
Safeguarding 22/23	When the mandatory safeguarding adults and safeguarding children courses have been updated, management to implement monitoring controls going forward to ensure mandatory e-learning courses and renewals at defined intervals are completed by relevant staff.	Important	Dawn Bradshaw, Head of HR and OD	31/07/2023	N/A	Outstanding	20 Jun 24: Evidence of SLT report detailing monitoring of mandatory training to be provided to close recommendation.

## APPENDIX 6 - OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2023/24

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Anti-Social Behaviour 23/24	Management to review the appropriateness of current key performance measures, ensuring they are aligned with the revised Anti-Social Behaviour Policy.	Important	ASB Manager	30/11/2023	30/09/2024	Outstanding	7 Jun 24: Due to the general election, June cabinet has been cancelled.  Now scheduled for July Cabinet - still on track for revised due date
Anti-Social Behaviour 23/24	Management to develop appropriate management reports, and introduce evidenced, monthly checking of such reports.	Important	ASB Manager	31/01/2024	30/09/2024	Outstanding	7 Jun 24: Civica D360 is unable to manage ASB cases efficiently. We are working with our Digital Business Partner Jen Smithson to produce a bespoke case handling solution, incorporating reporting. Test build still underway and expect first iteration available summer 2024.
Anti-Social Behaviour 23/24	Management to promptly issue the revised the Anti-Social Behaviour Policy, including appropriate reference to the requirements of The Charter for Social Housing Residents (Social Housing White Paper), and ensure that supporting process documentation reflects the revised Policy.	Important	Community Safety Manager	31/10/2023	31/07/2024	Outstanding	7 Jun 24: Due to the general election, June cabinet has been cancelled. Now scheduled for July Cabinet - Please revise due date to 31 July 2024
Anti-Social Behaviour 23/24	Management to introduce a formal, monthly, quality checking process with results documented and fed back to team members for development purposes.	Important	ASB Manager	31/10/2023	30/09/2024	Outstanding	7 Jun 24: Quality checking is taking place as part of officers 1-1s on a monthly basis. Once new system has been implemented, we will devise a form that can be completed in the system to provide more rigour.
Anti-Social Behaviour 23/24	Management to promptly analyse the results of Post-Closure Complainant Satisfaction Surveys and develop an Action Plan to address the key concerns identified.	Important	ASB Manager	30/09/2023	30/06/2024	Outstanding	21 Jun 24: Awaiting evidence for Recommendation to be closed as complete due to becoming BAU
Information Security and Data Protection Compliance 23/24	Annual information governance statement to SLT and Cabinet / Members be produced, presented by the SIRO and DPO.	Important	Information Governance Manager	31/12/2023	30/09/2024	Outstanding	20 Jun 24: Agreed with Monitoring Officer that this statement will be included within Annual Governance Statement. Evidence to be sent to TIAA.
Information Security and Data Protection Compliance 23/24	Information Asset Register and Record of Processing Activities be reviewed to ensure that all processing purposes are correctly captured, and that all elements of the Article 30 requirements are included.	Important	Information Governance Manager	31/12/2023	30/09/2024	Outstanding	20 Jun 24: ROPA and IAR have been updated.
Parking and Civil Enforcement 23/24	The cash collection schedule and cash input spreadsheet to be fully updated for both on and off-street parking to ensure that cash collection is documented accurately.	Important	Head of Environmental Services	22/04/2024	30/09/2024	Outstanding	17 Jun 24: Work in progress against the recommendation.