Committee name: Audit

Committee date: 21/11/2023

Report title: **Internal Audit Progress November 2023**

Portfolio: Councillor Kendrick, Cabinet member for resources

Report from: Head of Finance, Audit & Risk (Interim)

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.

Recommendation:

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:

- People live independently and well in a diverse and safe city.
- Norwich is a sustainable and healthy city.
- Norwich has the infrastructure and housing it needs to be a successful city.
- The city has an inclusive economy in which residents have equal opportunity to flourish.
- Norwich City Council is in good shape to serve the city.

This report meets the Norwich City Council is in good shape to serve the city priority.

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.

Legal

There are no specific legal implications arising 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	Progress against completing the annual internal audit plan is reported to the Audit Committee in

	control environment at the Council not being detected and reported upon.	accordance with the Public Sector Internal Audit Standards.

Other Options Considered

5. Not applicable for this report.

Reasons for the decision/recommendation

6. 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:

None

Appendices:

Appendix 1 Internal Audit Progress and Follow Up Report November 2023.

Contact Officer:

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IN TRAN communication for all	If you would like this agenda in an alternative format, such as a larger or smaller font, audio or Braille, or in a different language, please contact the committee officer above.

Eastern Internal Audit Services

Norwich City Council

Progress Report on Internal Audit Activity

Period Covered: 4 July 2023 to 30 September 2023

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1. INTRODUCTION

1.1 This report is issued to assist the Authority in discharging its responsibilities in relation to the internal audit activity.

1.2 The Public Sector Internal Audit Standards (PSIAS) 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 In accordance with the PSIAS, the annual internal audit plan should be reviewed on a regular basis and adjusted, when necessary, in response to changes on the organisation's business risks, operations, programmes, systems and controls.

Since the approval of the plan in March 2023, there have been no significant changes to the plan.

3. PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK

3.1 The current position in completing audits to date within the financial year is shown in **Appendix 1**.

3.2 In summary 106 days of programmed work have now been completed, equating to 30% 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, Internal Audit has issued three final reports:

Audit	Assurance	P1	P2	P3
NC2310 Housing Benefits	Reasonable	1	0	3
NC2416 Anti-Social Behaviour	Reasonable	0	8	0
NC2403 Information Security and Data Compliance	Reasonable	0	2	6

The Executive Summaries of these reports are attached at **Appendix 2**.

4.5 As can be seen in the table above, as a result of these audits 20 recommendations have been raised. There have also been five Operational Effectiveness Matters proposed to management for consideration.

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.

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 49 (three urgent, 29 important and 17 needs attention) recommendations are currently outstanding. A further 40 recommendations are not yet due for completion.

5.5 **Appendices 4, 5, 6 and 7** provide the committee with details of urgent and important priority recommendations that are overdue by the year in which they were raised. Management responses and a new deadline have been indicated for each where possible.

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	
Quarter 1											
Housing Benefits	NC2310	15	15	15	Final report issued on 22 September 2023.	Reasonable	1	0	3	1	Oct-23
Planned Maintenance	NC2414	10	15	14	Draft report in review stages.						
Anti-Social Behaviour	NC2416	12	12	12	Final report issued on 3 August 2023.	Reasonable	0	8	0	0	Oct-23
TOTAL		**37**	**42**	**41**							
Quarter 2											
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	12	Fieldwork concluding.						
Income - cash and bank	NC2408	10	10	6	Fieldwork underway.						
Business Continuity and Emergency Planning	NC2410	10	10	5	Fieldwork underway.						
Housing Repairs and Void Management - NCSL	NC2415	15	15	0							
Disabled Facilities Grants	NC2418	10	10	8	Draft report in preparation.						
Parking and Civil Enforcement	NC2420	12	12	3	Fieldwork underway.						
Environmental Sustainability	NC2421	10	10	7	Fieldwork concluding.						
TOTAL		**94**	**94**	**53**							
Quarter 3											
Risk Management	NC2402	10	10	0							
Council Tax and NNDR	NC2409	15	15	3	Fieldwork underway.						
Housing Compliance	NC2413	20	20	0							
Housing Needs, Allocations, Homelessness and Housing Register	NC2417	12	12	0							
Customer Contact Team	NC2423	12	12	0							
TOTAL		**69**	**69**	**3**							

Audit Area	Audit Ref	No. of days	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee
							Urgent	Important	Needs Attention	Op	
Quarter 4											
Staff Wellbeing	NC2312	12	12	0							
Corporate Governance	NC2401	10	10	0							
Key Controls and Assurance	NC2404	15	15	0							
Accountancy Services	NC2406	16	16	0							
Accounts Receivable	NC2407	10	10	0							
Private Sector Housing Enforcement	NC2411	12	12	0							
Non-Housing Capital Programme Management	NC2412	12	12	0							
Equalities	NC2422	10	10	0							
Waste Management - Biffa Contract	NC2419	10	10	0							
TOTAL		**107**	**107**	**0**							
IT Audits											
Starters, Movers, Leavers	NC2424	10	10	1	Scoping underway.						
Application Audit	NC2425	10	10	0							
TOTAL		**20**	**20**	**1**							
Follow Up											
Follow Up	N/A	16	16	8							
TOTAL		**16**	**16**	**8**							
TOTAL		**343**	**348**	**106**			1	10	9	5	
Percentage of plan completed				**30%**							

APPENDIX 2 – EXECUTIVE SUMMARIES 2023/24

Executive Summary – NC2310 Housing Benefits

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The audit has sought to provide assurance over the following key risks:

- Failure to comply with statutory requirements
- Loss of income
- Reputational risks, and inaccurate financial records.

SCOPE

This key financial system feeds into the Head of Internal Audit Opinion and Statement of Accounts and requires regular review to confirm the adequacy and effectiveness of controls. As this review was undertaken in an earlier quarter, top up testing will be completed in the key controls audit later in the year to provide adequate coverage.

KEY STRATEGIC FINDINGS

No reconciliation has been completed between the housing benefits system and the general ledger since the new system was adopted in April 2022.

Documented policies are in place including guidance for handling of overpayments, arrears and write-offs. However, improvement can be made to supporting procedure notes.

Sample testing identified one case where the classification of an overpayment was incorrect which requires appropriate adjustments for the year-end subsidy claim.

Annual parameters and Local Housing Allowance rates were applied to the benefits system prior to the beginning of the year and were tested and reviewed for accuracy.

GOOD PRACTICE IDENTIFIED

Risks are reported and monitored at both a corporate and directorate level on a quarterly basis. Each risk register monitors one related risk with appropriate mitigating actions in place.

A dashboard is used for performance monitoring which is sent to team leaders and managers on a weekly basis and reported to the portfolio holder and the Executive Director of Corporate and Commercial Services on a monthly basis.

ACTION POINTS

Urgent	Important	Needs attention	Operational
1	0	3	1

Executive Summary – NC2416 Anti-Social Behaviour

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Assurance was provided over the following key risk: Residents being adversely affected by anti-social behaviour.

SCOPE

This audit was deferred from the 2022/23 audit plan. This area had not been reviewed recently. This review evaluated the effectiveness of the Council's strategy for managing ASB complaints.

KEY STRATEGIC FINDINGS

- **Significant progress has been made with respect to Anti-Social Behaviour (ASB). ASB was previously included in the Corporate Risk Register but was sufficiently mitigated to warrant removal at Q4 22/23.**
- **The current ASB Policy is under review to align with the Council's "Safer Norwich Strategy 2023-26" which was published In May 2023. The existing policy was issued in March 2015 and was due for review in June 2018. It is envisaged that the revised Policy will be in place by October 2023.**
- **To measure the effectiveness of the revised Policy and procedures, there is a need to develop KPIs and appropriate management information.**
- **Investment has been made in providing training for all team members, but there is a need to introduce defined quality assurance processes to promptly identify development needs as well as good practice.**

GOOD PRACTICE IDENTIFIED

- **The Council is a member of the Norfolk Operational Partnership Team and Norwich Early Help Hub, with Information Sharing Agreements in place.**
- **ASB Management proactively work with areas of the Council, such as Tenancy Management, to ensure consideration of ASB requirements.**

ACTION POINTS

Urgent	Important	Needs Attention	Operational
0	8	0	0

Executive Summary – NC2403 Information Security and Data Compliance

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The UK's Data Protection legislation places legal requirements on the Council. Non-compliance with these requirements leaves the Council at risk of financial penalty and reputational damage.

KEY STRATEGIC FINDINGS

The Information Governance team is relatively new and has been fully staffed since June 2023. There have been good achievements in the last 18 months regarding updating policies / procedures and embedding practices, however a number of items are work in progress, notably the updating of the Information Asset Register and Record of Processing Activities.

Privacy notices require review to ensure that the correct lawful basis is listed and, where this is consent, to ensure that appropriate details are included in relation to the right to withdraw such consent and how this can be done.

Roles and responsibilities for processing Data Subject Access Requests require review to ensure that there is a central oversight by the Data Protection Officer in all cases for monitoring compliance and response times.

GOOD PRACTICE IDENTIFIED

The audit trails for Data Subject Access Requests and other Individual Rights Requests through the Civica system were considered to be thorough.

Breach reporting processes provide a good level of resilience which helps to ensure that the 72-hour reporting timeframe to the Information Commissioner's Officer (ICO) is adhered to.

SCOPE

The audit focused on assessing the Council's compliance with the requirements of the UK GDPR, including the following key areas:

- Privacy Impact Assessments
- Data Subject rights
- Data Security & Breach Management
- Governance & Consent
- Training for staff and members.

ACTION POINTS

Urgent	Important	Needs attention	Operational
0	2	6	4

APPENDIX 3 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

		Completed between 15 June 2023 to 30 September 2023			Previously reported to Committee as outstanding			(New) Outstanding			Total Outstanding	Not Yet Due for implementation		
		Urgent	Important	Needs Attention	Urgent	Important	Needs Attention	Urgent	Important	Needs Attention		Urgent	Important	Needs Attention
Audit Area	**Assurance Level**													
2019/20 Audits														
Payroll	Control: Satisfactory Compliance: Substantial					1					1			
2020/21 Audits														
Equality Duties	Limited						1				1			
2021/22 Audits														
Risk Maturity Assessment	Reasonable					2					2			
Off-payroll working (IR35) compliance	Reasonable			1			2				2			
Accounts Payable	Reasonable					2					2			
NNDR	Reasonable		1				1				1			
Environmental Services	Limited					1			1		2			
Health and Safety	Limited		1	1		6	1				7			
Capital Accounting & Management	Limited				2						2			
2022/23 Audits														
Food Health and Safety	Reasonable		1	1							0			
Annual Governance Statement	Substantial			1							0			
Anti-Fraud and Corruption	Reasonable								2	1	3			
Leasehold Management	Reasonable						1		1	2	4			
Leisure	Reasonable					1					1			1
FOIs and Complaints	Reasonable		1				2				2			
Cyber Security	Reasonable										0		2	2
Contaminated Land and Air Quality	Reasonable		1				1		1	1	3		2	
Payroll	Reasonable		3	1		1				1	2			1
Safeguarding	Limited							1	1	1	3			
Garden Waste Service	Reasonable										0		3	1
Trees and Playground Equipment	Reasonable								3	1	4		2	
Markets	Reasonable										0		5	1
Disaster Recovery	Reasonable		1								0		2	2
Buildings at Risk	Reasonable		1			2	1				3			
2023/24 Audits														
Anti-Social Behaviour	Reasonable								4		4		4	
Housing Benefits	Reasonable										0	1	0	3
Information Security and Data Compliance	Reasonable										0	0	2	6
		0	**10**	**5**	**2**	**16**	**10**	**1**	**13**	**7**	**49**	**1**	**22**	**17**

APPENDIX 4 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2019/20

Audit	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Payroll	Complete the signing of the co-operation agreement with Sefton.	Important	Dawn Bradshaw, Head of HR and OD	31/12/2021	N/A	Outstanding	No update received.

APPENDIX 5 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2021/22

Audit	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Risk Maturity Assessment	A risk management training programme to be developed for relevant Council staff, highlighting roles and responsibilities and give practical tips for the identification and articulation of risk.	Important	Neville Murton, Interim Head of Finance, Audit and Risk	30/09/2022	31/12/2023	Outstanding	This will be addressed once the new Head of Internal Audit is in post by the end of December 2023.
Risk Maturity Assessment	The Risk Management Policy and Strategy to be reviewed to clarify the following points: 4.5.1 Review the wording of the updated Risk Management Policy & Strategy and ensure that it includes details about when risks should be de-escalated.4.5.2 The council should specify responsibilities for risk control action owners.	Important	Neville Murton, Interim Head of Finance, Audit and Risk	30/09/2022	N/A	Outstanding	New update required.
Accounts Payable	The council's 'No PO, no Pay' policy to be formally documented and re-launched with staff and suppliers.	Important	Neville Murton, Interim Head of Finance, Audit and Risk	31/10/2022	31/10/2023	Outstanding	A new finance system is due to be in place at the end of October. This recommendation will be actioned as part of the system implementation.
Accounts Payable	As part of formalising the 'No Purchase Order No Pay' policy, an Exceptions' List be created, listing the instances in which a PO is not required prior to purchasing.	Important	Neville Murton, Interim Head of Finance, Audit and Risk	31/10/2022	31/10/2023	Outstanding	As above.
Environmental Services	An annual timetable is prepared and shared with NCSL, so that contract requirements that require reviews and documentation by either party are visible and monitored.	Important	Andy Summers, Head of Environment Services	31/07/2023	N/A	Outstanding	No update received.
Environmental Services	The Corporate Health & Safety Board to receive a Health and Safety report from NCSL and include a set of metrics for agreement. In future years to be presented	Important	Andy Summers, Head of Environment Services	30/04/2023	N/A	Outstanding	No update received.

Audit	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
	and agreed in line with the provisions of the contract, which is "the Parties shall agree a set of such Metrics not more than four (4) weeks before the anniversary of the Service Commencement Date".						
Health and Safety	The Council to ensure that all reportable Health and Safety incidents/accidents and near misses from other areas of the business such as the Norman Centre and the Halls are provided to the Health and Safety Officer so that these can be included within the Council's overall statistics and reported to the H&S boards and JCNC.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	30/04/2023	31/03/2024	Outstanding	Following an audit carried out by Human Applications (a company specialising in H&S), a number of recommendations have been identified. An action plan is place and is being worked through based on priority and risk. Progress is reported to the JCNC Board. Once more progress is made, recommendations that are completed will be signed off accordingly.
Health and Safety	The approach to general risk assessments and office inspections as well as the completion of the office inspection checklists should be documented and implemented within the Health and Safety policy and communicated to staff.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	31/03/2023	31/03/2024	Outstanding	As above.
Health and Safety	Develop a system to ensure that risk assessment actions are adhered to and compliance reported to the H&S Officer.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	31/03/2023	31/03/2024	Outstanding	As above.
Health and Safety	Develop a system to ensure that the office inspections are regularly undertaken and supported by a Health and Safety trained individual. A log should be kept of outcomes and identified actions should be followed up. Consider whether to reinstate annual walkarounds with a member of Unison around City Hall. Ensure that:- A log is kept of the findings and resulting actions- Outcomes are reported to the H&S Board.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	31/03/2023	31/03/2024	Outstanding	As above.
Health and Safety	The Health and Safety officer to quarterly request data from the L&D team for the mandatory introductory e-learning H&S module. This data to be sorted by directorate and presented to H&S quarterly and CLT annually for awareness and to prompt an improvement in uptake. Overall uptake figures to be included within H&S performance statistics provided to the JCNC for monitoring.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	31/03/2023	31/03/2024	Outstanding	As above.

Audit	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Health and Safety	Develop measurable objectives for improvement of H&S at the council. Such as:• number of reported accidents and incidents per employee• Lost time injury incidence rate• Actions taken to address/reduce in future.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	31/01/2023	31/03/2024	Outstanding	As above.
Capital Accounting and Management	Minutes of meetings to discuss capital project progress are taken and include agreed actions, with a link to any supporting reports from Property Services. Reports to include highlights, risks and issues as appropriate.	High	Resources, Performance and Delivery Board	30/11/2022	N/A	Outstanding	New update required.
Capital Accounting and Management	All capital projects for the year are monitored for delays in works, to ensure the expenditure to date is reasonable for the works that have been completed, records are retained as to reasons with agreed actions to be taken, and that for each capital project, on the schedule included in the performance reports to Cabinet, there is a brief comment relating to progress and budget as appropriate.	High	Neville Murton, Interim Head of Audit, Finance and Risk	30/11/2022	N/A	Outstanding	New update required.

APPENDIX 6 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2022/23

Audit	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Buildings at Risk	A process to be implemented which monitors progress on agreed actions assigned to Officers arising from HAR meetings. In addition, it is suggested that a mechanism should be developed for monitoring when properties have last been inspected/contacted.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	30/11/2022	30/11/2023	Outstanding	Action points for individual Officers have been noted in the minutes taken at the 08 September meeting, the monitoring process for these action points and the proposed recording and monitoring of building inspections and owner/tenant contact remains to be devised. The Heritage at Risk portfolios for individual Officers will be drawn up when the full Conservation & Design Team are assembled in October/November 2023. Each individual Officer will then be responsible for recording and monitoring building inspections, contact with owners/tenants and comments received from the public. The overall register will be monitored by the Conservation & Design Team Leader.
Buildings at Risk	To produce internal procedures that complement and expand upon the external policies produced by Historic England. Consideration given to the following: - Standard means of applying and documenting rationale for allocated risk level and priority- Outline process for inspections/outreach with owners, including risk-based timescales, and reference to the Heritage England guide for enforcement actions - Requirements for evidence retention and file management.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	31/05/2023	31/12/2023	Outstanding	Procedures will be discussed at the September 2023 meeting, following which this recommendation will be completed.
Leisure	Finalise and sign the contract for Riverside Leisure Centre.	Important	Helen Chamberlin, Head of Strategy, Engagement and Culture	31/01/2023	N/A	Outstanding	This recommendation has been completed and the contract is now signed. Internal Audit are awaiting evidence to show completion of the recommendation.
Payroll	Management to ensure that the Payroll Control Account is reconciled within 30 working days of the month end, with all reconciling entries promptly investigated and actioned. The reconciliations should be signed and dated by the preparer and	Important	Gareth Robinson, Interim Head of Finance	30/06/2023	N/A	Outstanding	New update required.

Audit	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
	an evidenced reviewer performed by an appropriate officer.						
Anti-Fraud and Corruption	Prepare an annual fraud plan and obtain approval from Audit Committee. The plan to cover all areas of the local authority's business and include activities undertaken by contractors and third parties or voluntary sector activities. All activity such as prevention, detection, investigation, sanctions and redress to be covered.	Important	Neville Murton, Interim Head of Audit, Finance and Risk	31/07/2023	N/A	Outstanding	New update required.
Anti-Fraud and Corruption	For the working Group to confirm that the RIPA and CCTV action plan has been completed and that the first report has been provided to members covering requirements of the Home Office Covert Surveillance and Property Interference Code of Practice	Important	Neville Murton, Interim Head of Audit, Finance and Risk	31/07/2023	N/A	Outstanding	New update required.
Leasehold Management	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	Bob Granville, Interim Head of Housing & Community Safety	01/09/2023	N/A	Outstanding	No update received.
Contaminated Land and Air Quality	Management to ensure that an authorised end to end, version controlled, process document is established for the identification and management of Contaminated Land, and for the measurement and statutory reporting of Air Quality. Regular reviews should be performed to ensure that the process document remains accurate.	Important	Sarah Ashurst, Head of Planning and Regulatory Services	30/09/2023	31/12/2023	Outstanding	Several documents require reviewing and updating, a few of which are already in review stages. Due to staffing and workloads, this has not yet been completed. It is aimed that the remainder of the documents will be updated by end of December 2023.
Safeguarding	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. Assurance to be provided to SLT that all checks required are completed or brought up to date, with evidence of completion retained.	Urgent	Dawn Bradshaw, Head of HR and OD	31/07/2023	N/A	Outstanding	Internal Audit will carry out testing on 24th October to confirm whether this recommendation has been implemented.
Safeguarding	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	As above.

Audit	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Trees and Playground Equipment	Management should implement controls to ensure that: all open defects categorised as high risk on the Defect Tracking Summary Report, are promptly reviewed and actioned as necessary; the Defect Tracking Summary Report contains sufficiently detailed notes to allow effective monitoring of all open defects; all necessary reactive maintenance identified is completely and accurately recorded on the Defect Tracking Summary Report; evidenced review is periodically performed of the Defect Tracking Summary Report; the Play Service Management and Safety Procedure is enhanced to provide greater detail on the process to be undertaken for the recording and actioning of necessary reactive maintenance identified	Important	Andy Summers, Head of Environment Services	31/07/2023	N/A	Outstanding	No update received.
Trees and Playground Equipment	Management should discuss with NCSL the adoption of the dedicated Ezetreev module to manage tree work orders.	Important	Andy Summers, Head of Environment Services	31/07/2023	N/A	Outstanding	No update received.
Trees and Playground Equipment	Management to clarify and confirm the responsibility for undertaking tree inspections in council owned residential and commercial properties, and ensure that appropriate risk assessments are undertaken.	Important	Andy Summers, Head of Environment Services	31/03/2023	N/A	Outstanding	No update received.

APPENDIX 7 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2023/24

Audit	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Anti-Social Behaviour	Management to review all cases over 80 days old to ensure that appropriate action has been taken and that they are valid to remain open	Important	Bob Granville, Interim Head of Housing & Community Safety	31/08/2023	N/A	Outstanding	No update received.
Anti-Social Behaviour	Management to develop an Action Plan to facilitate delivery of key supporting elements to the revised Anti-Social Behaviour Policy in a controlled and effective manner.	Important	Bob Granville, Interim Head of Housing & Community Safety	31/08/2023	N/A	Outstanding	No update received.
Anti-Social Behaviour	Management to promptly analyse the results of Post-Closure Complainant Satisfaction Surveys and develop an Action Plan to address the key concerns identified.	Important	Bob Granville, Interim Head of Housing & Community Safety	30/09/2023	N/A	Outstanding	No update received.
Anti-Social Behaviour	Management to ensure that tenant consultation is performed on the draft, revised, Anti-Social Behaviour Policy and results are reflected in the Policy prior to finalisation.	Important	Bob Granville, Interim Head of Housing & Community Safety	30/09/2023	N/A	Outstanding	No update received.