# Joint Audit and Governance Committee

South Oxfordshire
District Council

*Listening Learning Leading*

Vale
of White Horse
District Council

**AGENDA ITEM**

Report of Internal Audit and Risk Manager

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To: Joint Audit and Governance Committee

DATE: 28 March 2023

# Internal audit recommendations follow up quarter four 2022/23

| Recommendations |
| --- |
| (a) That members note the content of the report |

**Purpose of report**

1.  The purpose of this report is to summarise the outcomes of recent follow up of open recommended actions at both councils for the committee to consider.  The committee is asked to review the report and seek assurance that the agreed actions within internal audit reports have been implemented correctly in the timescales originally offered by management, and that controls are managing risk more effectively.

2.  The contact officer for this report is Victoria Dorman-Smith, Internal Audit and Risk Manager for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale), email victoria.dorman-smith@southandvale.gov.uk.

**Strategic objectives**

3.    Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

**Background**

4.    In line with the Public Sector Internal Audit Standards (PSIAS), the chief audit executive (in these councils the Internal audit and risk manager) must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.  Responsibility to resolve issues and manage agreed actions lies with management.

5.    Historically, internal audit has undertaken follow-up engagements for all internal audits within six calendar months of the date of issue of the final internal audit report, and annually for key financial audits.  However, there is no formal monitoring and reporting of internal audit recommendations which have not been implemented following completion of the six-monthly follow-up engagement.  Lack of regular monitoring of recommendations increases the likelihood that actions are not implemented on a timely basis, exposing the councils to risk.

6.    In November 2022 the Joint Audit and Governance Committee approved the revised follow up process, which was subsequently launched in December 2022:

> **Step 1:** Quarterly, the internal audit and risk manager emails the open recommendations tracker to action owners and their service managers and/or heads of service requesting an update of progress against agreed actions.
>
> **Step 2:** Action owners provide their updates, along with supporting information for actions that have been fully implemented.
>
> **Step 3:** The internal audit and risk manager collates responses and updates the recommendations tracker and internal audit recommendations database, escalating non-responses to the deputy chief executives, section 151 officer, and/or monitoring officer, as appropriate.
>
> **Step 4:** The status of progress against agreed management actions is reported by to the joint audit and governance committee (JAGC) for their consideration.

7.    The roles and responsibilities in the follow-up process are summarised below:

> **Internal audit and risk manager:** track implementation of actions and report progress to the JAGC.
>
> **Action owners:** implement agreed actions, manage associated risk(s) and provide quarterly status updates to the internal audit and risk manager.
>
> **Senior management team:** support the internal audit and risk manager in tracking agreed actions and accept the risk of not taking actions.
>
> **Deputy chief executives, S151 officer, monitoring officer**: support the internal audit and risk manager in responding to non-responses and maintain oversight of open recommendations.
>
> **Joint audit and governance committee:** monitor progress of agreed actions to ensure that the actions within internal audit reports have been implemented correctly in the timescales originally offered by management, and that controls are managing risk more effectively.

**Analysis of quarter four follow up activity:**

| Audit Year | Total Actions | Open at 19 Jan 23 | Q4 Follow Up Activity | | | | | Open at 15 Mar 23 |
|---|---|---|---|---|---|---|---|---|
| | | | New Actions | Implemented | Not Implemented | No Longer Applicable | Other* | |
| 2018/19 | 160 | **11** | 0 | 2 | 6 | 3 | 0 | **6** |
| 2019/20 | 210 | **31** | 0 | 5 | 17 | 2 | 7 | **24** |
| 2020/21 | 133 | **0** | 0 | 0 | 0 | 0 | 0 | **0** |
| 2021/22 | 135 | **76** | 0 | 11 | 28 | 1 | 36 | **64** |
| 2022/23 | 79 | **33** | 19 | 17 | 35 | 0 | 0 | **35** |
| Totals | 1,477 | **151** | 19 | 35 | 86 | 6 | 43 | **129** |

*Progress against these recommended actions will be followed up during 2022/23 planned audits in these areas.

**Analysis of open actions by year and status:**

| Audit Year | Open at 15 Mar 23 | Other | Not Implemented* (Past Due) | | | | Not Implemented (Not Yet Due) | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | High | Medium | Low | Total | High | Medium | Low | Total |
| 2013/14 to 2017/18 | **0** | No open actions | | | | | | | | |
| 2018/19 | **6** | **0** | 0 | 3 | 3 | **6** | 0 | 0 | 0 | **0** |
| 2019/20 | **24** | **7** | 0 | 11 | 6 | **17** | 0 | 0 | 0 | **0** |
| 2020/21 | **0** | No open actions | | | | | | | | |
| 2021/22 | **64** | **36** | 1 | 9 | 11 | **21** | 0 | 6 | 1 | **7** |
| 2022/23 | **35** | **0** | 2 | 5 | 5 | **12** | 6 | 7 | 10 | **23** |
| Totals | **129** | **43** | 3 | 28 | 25 | **56** | 6 | 13 | 11 | **30** |

*See appendix 1 for a full list of not implemented and past due actions.

**Climate and ecological impact implications**

8.      There are no direct climate or ecological implications arising from this report.

**Financial implications**

9.      There are no financial implications attached to this report.

**Legal implications**

10.     There are no legal implications attached to this report.

**Risks**

11.     Identification of risk is an integral part of all audits.

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VICTORIA DORMAN-SMITH
INTERNAL AUDIT AND RISK MANAGER

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# Appendix 1 – Not implemented and past due actions, analysed by audit year / audit name

| No. | Audit Year | Audit Name | Service Area(s) | Rec ID | Recommended Action | Risk Rating | Original / Revised Due Dates | Action Owner Comments | Expected Implementation Date |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2018/19 | Street naming and numbering (SNN) | Corporate Services | 826 | Agree a method of receiving monthly street naming and numbering payment receipts from Capita's finance team. | Medium | 31.1.2019 | SNN Team receive weekly receipts list detailing payments made. Wider transformation programme will look to smarten payments to improve this process. Team are reviewing the process for applications for SNN to align with customer and digital transformation. Adjustment to the application process to request electronic payment as part of application process which reduces the potential for non-paid applications being completed. Requires development of the application e-form. Wider transformation would see this become part of CRM). This would likely remove this weakness. | 31.3.2023 |
| 2 | 2018/19 | Insurance | Finance | 925 | Review, update and obtain approval for working procedures to ensure that they are version controlled and formally document all aspects of insurance management activities. | Low | 30.7.2020 | Work in progress: these procedures have been updated and are due another review in 2022/23 when resourcing allows. | 30.9.2023 |
| 3 | | | | 926 | A management reporting process should be introduced for insurance claims including reports on caseloads and status of claims for review. | Low | 30.11.2019 / 30.6.2020 | High risk service areas identified. Monthly review with these service teams to anticipate potential claims and agree mitigation routes. Teams mainly included are property assets, strategic property; technical services and grounds maintenance and Health and Safety. The meetings are minuted and actions monitored.<br>There is also a monthly Health and safety meeting to review incidents and claims which feeds into the meeting above and into the health and safety SMT report.<br>There is also a monthly meeting with all interested parties regarding Cyber and data security which again reviews potential risk and identifies mitigations, reported and minuted as well as feeds into the quarterly data and cyber security campaign.<br>There is also a data breach triage forum that meets when required to avert incredulous potential claims of data breach comprising of Capita/legal/Data security and insurance and risk, procedures have been updated to ensure insurance are alerted in the first instance via Capita. | 30.9.2023 |
| 4 | | | | 929 | Consider creating an insurance webpage on the council websites, which includes useful information for the public. | Low | 31.3.2020 / 30.4.2020 | Risk and Insurance team to chase up Comms as webpage information is not showing on the council websites. | 30.4.2023 |
| 5 | 2018/19 | Risk Management | Finance | 978 | Incorporate mandatory risk management training into the updated corporate induction to ensure that new starters are aware of their responsibilities. | Medium | 31.12.2019 / 30.6.2020 | Incorporated into Leah however there has been a requirement since 2020 to review the risk framework, various methods have been shared with HofS. And we now have a consultant to review the risk framework, methodology etc and therefore we await his findings before moving this action on in 2023 via the consultant. | TBD |
| 6 | | | | 981 | Develop a risk management training plan/ schedule to be delivered to new and existing officers, service managers and senior management (i.e. identifying risks within their area, undertaking risk assessments and establishing controls making the risks manageable). | Medium | 31.10.2020 | Workshop written await sign off, however there has been a requirement since 2020 to review the risk framework, various methods have been shared with HofS and we now have a consultant to review the risk framework, methodology etc and therefore we await his findings before moving this action on in 2023 via the consultant. | 30.6.2023 |

| No | Audit Year | Audit Name | Service Area(s) | Rec ID | Recommended Action | Risk Rating | Original / Revised Due Dates | Action Owner Comments | Expected Implementation Date |
|---|---|---|---|---|---|---|---|---|---|
| 7 | 2019/20 | Cornerstone | Development & Corporate Landlord | 977 | The stocktake record should be signed by both the officer undertaking the stocktake and the officer independently reviewing the stocktake to ensure that an audit trail is in place and to confirm accuracy. | Low | 30.11.2019 | Team Leader will shortly undertake a review and re-training of the team on the process and procedure for stock taking to improve frequency, accuracy, and robustness. They will then regularly self-audit the records to ensure compliance and raise any issues within the team, re-training as necessary. We will also investigate digital stock management options to better track, forecast and regulate stock. | 30.6.2023 |
| 8 | 2019/20 | Moorings (Vale only) | Development & Corporate Landlord | 1076 | Review the moorings policy and establish a procedure to ensure the policy is regularly reviewed on an ongoing basis. | Medium | 31.10.2020 / 1.6.2021 | The Technical Projects team have recently taken over as the action owner and are working on reviewing and implementing the moorings audit actions. A draft mooring policy is under review, along with officer training, digital permits, charging, and a winter permit system. | 31.7.2023 |
| 9 | | | | 1077 | Develop procedure notes detailing the tasks which must be completed in relation to moorings and establish a procedure to regularly review and update the notes. | Medium | 31.10.2020 / 9.4.2021 | | 31.7.2023 |
| 10 | | | | 1078 | Review payment methods for the moorings service and consider other possible methods, such as BACS. | Medium | 31.10.2020 / 31.5.2021 | | 31.7.2023 |
| 11 | | | | 1082 | Undertake a health and safety risk assessment. | Medium | 31.8.2020 / 9.4.2021 | | 31.7.2023 |
| 12 | | | | 1085 | Ensure the moorings officer attends health and safety and lone working training. | Medium | 30.9.2020 / 30.9.2021 | | 31.7.2023 |
| 13 | | | | 1086 | Set up the moorings officer on the LoneAlert system and establish a process to ensure that it is used during patrols. | Medium | 30.9.2020 / 1.5.2021 | | 31.7.2023 |
| 14 | | | | 1087 | Review the mooring rent on an annual basis. As part of the annual review, consider performing a comparison to other local authorities, e.g., nature and type of fees, additional fees for overstaying permit. | Low | 31.10.2020 / 1.6.2021 | | 31.7.2023 |
| 15 | | | | 1088 | In order to accommodate residents on the reserve list, and to maximize income to the authority, consider allowing part year moorings when a mooring becomes vacant. | Low | 31.10.2020 / 1.6.2021 | | 31.7.2023 |
| 16 | 2019/20 | Budgetary Control | Finance | 954 | Review and update the financial procedure rules to provide guidance on what approval should be sought on the approval of urgent virement requests during pre-election periods when cabinet and full council meetings do not take place. | Medium | 31.3.2020 | This change to the financial procedure rules will be made shortly in March 2023. | 31.3.2023 |

| No | Audit Year | Audit Name | Service Area(s) | Rec ID | Recommended Action | Risk Rating | Original / Revised Due Dates | Action Owner Comments | Expected Implementation Date |
|---|---|---|---|---|---|---|---|---|---|
| 17 | 2019/20 | Data Protection/ GDPR | Legal & Democratic | 1102 | Review the roles associated to the councils' DPO and SIRO against GDPR/DPA guidance, taking necessary actions to ensure there is no conflict of interest with the nominated positions and any other tasks/positions held. | Low | 31.10.2020 / 31.7.2021 | Since the audit, responsibility has moved to the Head of Legal and Democratic Services who has the role of both named DPO and SIRO. The DPO function on a day-to-day basis is managed by the Information Governance and Data Protection Officer with only significant or high-risk issues escalated to the named DPO. This does still present an issue with one officer holding two roles which are ordinarily independent. Issues to be discussed and decision record as either to accept the risk and add to risk register or to resolve. | 31.3.2023 |
| 18 | | | | 1104 | Establish a formal, regular programme of training to ensure officers and councillors receive and maintain the appropriate knowledge to conduct their duties. | Medium | 30.11.2020 / 31.10.2021 | The corporate delivery method for training, LEAH, is not user friendly and the Information Governance and Data Protection Officer is exploring the use of metcompliance modules to delivery targeted and refresher training. In the meantime, more information is added to Jarvis as policies and procedures are adopted. | 30.6.2023 |
| 19 | | | | 1106 | Review and update the data retention and disposal policy and associated record management guidance documents, as listed on Jarvis. | Medium | 30.11.2020 / 30.9.2021 | This is included within the information Governance Framework as set out in Rec 1100. This specific guidance is not yet updated. | 31.3.2023 |
| 20 | | | | 1107 | Communicate and publish the updated guidance for officers in relation to data retention and disposal. | Medium | 30.11.2020 / 30.9.2021 | This is almost the same as Rec 1106, when updated they will be published on Jarvis, which will be promoted through Info Governance Champions. | 31.3.2023 |
| 21 | | | | 1112 | Establish an agreed upon process to regularly review and update the ROPA and to reflect any changes in data processing activities across service areas. | Medium | 31.3.2021 / 30.9.2021 | As the Information Governance Team becomes aware of any changed or new processes, such as through project documents or DPIAs, teams are asked to update their RoPA and privacy notices. A RoPA policy and procedure has been approved by the Head of Legal and Democratic services and is to be presented to SMT for review. Once done this will be published on Jarvis and communicated through Information Governance Champions. | 31.3.2023 |
| 22 | | | | 1114 | Conduct a review across all service teams to ensure data sharing agreements are in place, where required. | Low | 31.3.2021 / 30.9.2021 | Work is in progress as a part of the Information Governance self-assessment process. Many sharing agreements are embedded within contract terms and only sharing agreements that sit outside of those contracts will form part of the record of sharing agreements. | 30.9.2023 |
| 23 | | | | 1116 | Conduct a review across all service teams to ensure DPIAs are in place for new projects, where required. | Low | 31.3.2021 / 30.9.2021 | This was partly implemented at the time of follow up. The agreed action was to embed as a process for all new projects - hence to review information about DPIAs to ensure it is embedded within project documents. The Information Governance & Data Protection Officer advises in all GW1 documents if a DPIA is needed. The need for a DPIA is stated on Jarvis in the data protection pages. An update to the existing DPIA policy and procedure is in progress which will simplify the form and make it less cumbersome for officers to use. This will be published on Jarvis and promoted through the Information Governance Champions. Once this is in place the recommendation will be fully implemented. | 31.3.2023 |

| No. | Audit Year | Audit Name | Service Area(s) | Rec ID | Recommended Action | Risk Rating | Original / Revised Due Dates | Action Owner Comments | Expected Implementation Date |
|---|---|---|---|---|---|---|---|---|---|
| 24 | 2021/22 | Car Parking & Enforcement | Development & Corporate Landlord | 1298 | A review of the car park patrol schedule should be considered to ensure there is suitable coverage of all car parks where recent changes in SODC charging periods have been implemented (Sunday charges now apply). | Low | 1.2.2022 / 12.9.2022 | This implementation of the recommendation has been affected by moving Parking enforcement to CPE (first ticket issued 23 November 2022). Information is now being built up on Chipside (parking software) as to where the inspections are most effective/required and then the patrol schedule will be reviewed. It is considered that 6 months information is required in the system so the review is planned to take place in June 2023. | 31.7.2023 |
| 25 | | | Finance | 1304 | Pay360 system settings to be adjusted to deliver summary level output files for transactions imported to Unit4. | Low | 31.3.2022 / 31.12.2022 | After agreeing the recommendation, it was discovered that the Pay360 settings appeared correct so further investigation would be required, and it was decided to pick this up as part of the Pay360 upgrade project. It had been expected that the upgrade to Pay360 would take place this calendar year. The upgrade is now due to commence in January 2023 with go-live in May 2023 - this recommendation will be picked up as part of that project. | 31.5.2023 |
| 26 | 2021/22 | Land Charges | Legal & Democratic | 1292 | The area of the website showing the incorrect charges is corrected and in future appropriate checks are made to ensure that both areas are correct. | Medium | 30.11.2021 | The same format spreadsheet is now used by both finance and the service teams for fees and charges currently being set for 2023/24. Therefore, the differences should not be present for the 2023/24 charges currently being finalised. | 31.3.2023 |
| 27 | 2021/22 | Contract Management | Finance | 1376 | Remind officers of the requirement to ensure that the details held in the contract register reconcile to the contract agreement. | Medium | 31.3.2022 / 31.1.2023 | A new procurement officer started on January 12th and has begun to review the contracts register for compliance. Once the scale of the issue is known officers will be discussing an approach with the S151 Officer and Monitoring Officer | 31.1.2023 |
| 28 | | | | 1377 | Establish a regular process whereby officers are required to review and update information in the contact register. | Medium | 31.3.2022 / 31.1.2023 | | 31.1.2023 |
| 29 | | | | 1380 | Remind heads of service of their requirement to perform regular contract monitoring activities, including obtaining management information from suppliers as stated in the contract. | Low | 31.12.2022 | This will be covered as part of the procurement training that will be rolled out during the first half of 2023. | 30.6.2023 |
| 30 | | | | 1381 | Remind heads of service of their requirement to perform regular contract monitoring activities, including formally documenting contract monitoring meetings with suppliers. | Low | 31.12.2022 | | 30.6.2023 |
| 31 | | | | 1382 | Remind heads of service of their requirement to perform regular contract monitoring activities, including ensuring payments are being made in line with contract terms and conditions. | Low | 31.12.2022 | | 30.6.2023 |
| 32 | 2021/22 | Covid-19 Grants | Development & Corporate Landlord | 1426 | A record of file access codes to be retained on the secure drive. | Low | 1.9.2022 | Relevant data is being stored at U:\Discretionary Covid Grants - Secure Data. This data is only accessible to the EcDev and Audit teams. The data is currently being populated, and a standard simplified password process will be implemented. | 1.7.2023 |

| No. | Audit Year | Audit Name | Service Area(s) | Rec ID | Recommended Action | Risk Rating | Original / Revised Due Dates | Action Owner Comments | Expected Implementation Date |
|---|---|---|---|---|---|---|---|---|---|
| 33 | 2021/22 | Learning & Development | Corporate Services | 1409 | Load the approved courses onto LEAH in line with an agreed up3on timescale. | Medium | 31.10.2022 | All mandatory courses have now been uploaded. The long list of approved catalogue courses is ongoing. No dedicated resource for this work, but low risk now. | 31.12.2023 |
| 34 | | | | 1413 | Continue to develop the training matrix identifying the health and safety training required for each role within the council. | Medium | 31.12.2022 | Existing H&S training records have been collated and passed to HR for retention in personnel files. Mandatory H&S training modules purchased as part of LEAH are available to staff to complete. Mandatory H&S training requirements have been mapped and a schedule of associated practical training sessions introduced to optimize cost and delivery efficiencies. Specialist training requirements are in progress. Single resource in H&S currently, so focus often on day-to-day support, responding to incidents etc. Seeking to recruit second person to accelerate actioning recommendations. | 30.6.2023 |
| 35 | | | | 1417 | Develop a process to monitor progress of the Let's Talk process by service teams. | Medium | 31.12.2022 | Discussions held with IT to add automated workflow but held up by general IT / 5Cs issues and priorities. | 31.12.2023 |
| 36 | | | | 1418 | Consider whether it would be beneficial to implement post training delivery evaluation. | Low | 31.12.2022 | As per management response, induction programme launched in November 2022, so will review potential to evaluate training. | 30.6.2023 |
| 37 | 2021/22 | Information Governance | Legal & Democratic | 1437 | The information governance and data protection officer could explore the possibility of purchasing a more efficient system to manage information requests. | Low | 31.12.2022 | The CRM system being introduced does have a module available for managing information requests but that is not a part of the current project business case. If a business case to include the module were to be approved, the CRM supplier recommends it is left to the end of the project so all teams are familiar with the CRM and this will not be for a couple of years. To be discussed with Heads of Service. | 31.12.2023 |
| 38 | 2021/22 | Garden Waste | Housing & Environment | 1440 | A review of the non-direct debit paying customers should be undertaken to establish whether resident circumstances have changed, which may enable payment via direct debit. | Low | 31.12.2022 | This is linked to the migration of Garden Waste to the CRM - now scheduled for Q1 2023. This will be picked up in the transformation of garden waste being undertaken by the Transformation team. | 31.3.2023 |
| 39 | | | | 1441 | A review should be undertaken of all customers that have not provided an email address and contact should be made to obtain one, so that paper invoices are no longer issued. | Low | 31.12.2022 | | 31.3.2023 |
| 40 | 2022/23 | Gifts & Hospitality | Corporate Services | 1451 | a) Issue a reminder to officers of the requirement to declare any gifts or hospitality received to their service manager, even if the offer was accepted or declined.<br>b) Issue an email to all service managers regarding the process of officers declaring gifts and hospitality and their role in managing it and reporting it to human resources on a regular basis. | Medium | 30.11.2022 | This was delayed as two-part action. Received confirmation from the Head of Legal that part one complete, so will close action by the end of April. | 30.4.2023 |
| 41 | | | Legal & Democratic | 1452 | Risks identified and control in place regarding officers' gifts and hospitality should be entered on either the corporate or operational risk registers. | Medium | 30.9.2022 | This risk will be added to the corporate risk register. | 31.3.2023 |

| No. | Audit Year | Audit Name | Service Area(s) | Rec ID | Recommended Action | Risk Rating | Original / Revised Due Dates | Action Owner Comments | Expected Implementation Date |
|---|---|---|---|---|---|---|---|---|---|
| 42 | 2022/23 | Information (Inc. Cyber) Security | Corporate Services | 1476 | Review requirements for agency staff, contractors, and members to complete mandatory information/cyber security training to ensure awareness of council IT security practices. | High | 31.12.2022 | Actively working with IT to develop and upload Leah courses. | 30.6.2023 |
| 43 | | | | 1486 | Capita to provide a suitable offline immutable backup solution for servers hosted within the Capita provided platforms (e.g. Nuvem, Azure), currently being pursued by the 5CP security working group. | High | 30.11.2022 | Completed CCRF received from Capita on 16.12.2022. Now sat with 5C for sign-off and into delivery. Expected 31.3.2023 however the migration of Mendip out of 5C might cause delay and will take priority. Implementation timetable of 'offline backups' not yet finalised. Capita focusing on Mendip out of 5CP as a priority. | 30.4.2023 |
| 44 | 2022/23 | Payroll | Corporate Services | 1459 | Develop a checklist of the training required by new starters and record the completion of training. | Low | 31.12.2022 | This is in progress, but date extended to enable chance to test and review with new members of the team. | 31.5.2023 |
| 45 | | | Policy & Programmes | 1460 | Clarify the responsibilities and timescale for the delivery of recommendation 6 from the Covid-19 response review. | Low | 31.1.2023 | On the approval route for the revised approach it is anticipated that SMT and officer approval would be sufficient as this is an operational plan substantially similar to the existing approach agreed for other areas of Emergency Planning. | 31.7.2023 |
| 46 | | | Corporate Services | 1461 | Senior managers remind officers that they must submit adequate fuel receipts to support their mileage claim and that if they are not submitted then their mileage will not be authorised. | Medium | 31.12.2022 | A new draft mileage log has been created, but not yet ready to be rolled out (as seeking feedback from high-mileage users). When ready, will communicate new process as well as reminding everyone of the need to attach a receipt AND the log. | 31.1.2023 |
| 47 | | | | 1462 | Consider introducing a standardised business mileage log that details full journey details, (including start and end locations), vehicle details (make model/engine size) and a claimant declaration that can be reconciled to route planners as part of a management review. | Medium | 31.12.2022 | A new draft mileage log has been created, but not yet ready to be rolled out (as seeking feedback from high-mileage users). When ready, will communicate new process as well as reminding everyone of the need to attach a receipt AND the log. Paper drafted to consider other options for car remuneration, so will hold until ready to roll-out as one package. | 30.6.2023 |
| 48 | | | | 1463 | Consider requiring a copy of the authorised log to be attached to the claim submission within the MyView system, ensuring claim documentation is supported, easily accessible and provides a suitable audit trail within the system. | Medium | 31.12.2022 | A new draft mileage log has been created, but not yet ready to be rolled out (as seeking feedback from high-mileage users). When ready, will communicate new process as well as reminding everyone of the need to attach a receipt AND the log. Paper drafted to consider other options for car remuneration, so will hold until ready to roll-out as one package. | 30.6.2023 |
| 49 | 2022/23 | Housing Allocations | Housing & Environment | 1487 | Review the housing allocations policy to ensure that it is up to date. | Low | 28.2.2023 | A full review and update of the Housing Allocations Policy has been included in the 2023/24 Service Plan for Housing Needs. The timetable for the review will be set out in a GW1 project. The expected implementation date of 31 March 2024 is on schedule. | 31.3.2024 |
| 50 | | | | 1495 | Develop an appropriately titled process map/procedure detailing the private rental allocations process. Ensure that this contains the date of last review and the date for future review. | Low | 31.1.2023 | White Horse Lettings have completed a review and updated the Rent Deposit Scheme policy. . | 31.3.2023 |
| 51 | | | | 1496 | Consider whether the rent deposit priority criteria are still valid in the allocation of private rentals. If the RDS priority criteria is still valid, clearly evidence the priority order of clients put forward to landlords. | Low | 31.1.2023 | White Horse Lettings are currently reviewing the priority criteria - the review is on schedule to be completed before 31 March. | 31.3.2023 |

**Awaiting Q4 action owner updates:**

| No. | Audit Year | Audit Name | Service Area(s) | Rec ID | Recommended Action | Risk Rating | Original / Revised Due Dates | Action Owner Comments | Expected Implementation Date |
|---|---|---|---|---|---|---|---|---|---|
| 52 | 2021/22 | Property Compliance Management Review | Corporate Services | 1311 | In coordination with HR, review that adequate training is available and provided to individuals to conduct operational duties safely in respect of property management compliance. | Medium | 30.6.2022 / 31.12.2022 | Corporate Landlord not yet implemented. Training matrix in progress and not yet supplied, the training should meet requirements of the role and responsibilities and be proportionate and of an appropriate level to enable cost effective management of staff competency and council compliance. Original implementation date based on full H&S resource, this halved to single resource Q1 2021, implementation date pushed back to compensate. Head of Corporate Services seeking to recruit second person to accelerate actioning recommendations. | 31.12.2023 |
| 53 | | | Development & Corporate Landlord | 1313 | A full review of properties where the councils hold responsibility should be undertaken to ensure that there are appropriate service contracts in place to ensure full adherence to regulatory and legislative standards. | High | 30.4.2022 / 30.9.2022 | Service level agreements (SLA's) reviewed November 2022. Not all SLA's signed off due to gaps in training and resources. Training to completed by 1st Quarter of next financial year (2023/24). | 30.6.2023 |
| 54 | | | | 1316 | A review of assets to be conducted and where there may be contention of associated responsibilities, appropriate controls to be implemented to ensure there is clear ownership and acknowledgment of compliance management across services. | Medium | 30.4.2022 / 30.9.2022 | Linked to Rec ID 1313. In terms of roles and responsibilities going forward this is linked to the of Corporate Landlord Model project. Expected implementation date to be confirmed on Corporate Landlord Model projects approval for the transformation and implementation phase. | TBD |
| 55 | | | | 1319 | Consider implementing a centralised Compliance Performance Report to distribute to responsible officers and/or service teams that displays the status of compliance performance for individual properties and/or service areas, to raise awareness of scheduled works, due dates and outstanding tasks required to be completed. | Low | 30.6.2022 / 1.1.2023 | This outcome is aligned to the Concerto upgrade project and the report and dashboard training. Training is scheduled to be delivered on 12 January 2023 | 12.1.2023 |
| 56 | | | | 1322 | A regular programme of building stock condition surveys to be in place to ensure that council assets are suitably managed and maintained. | Medium | 30.6.2022 / 30.9.2022 | New staff resource due to start January 2023. To then schedule the forward maintenance plans. To be completed by second quarter of the financial year (2023-24) | 30.9.2023 |

Agenda Item 8