

Joint Audit and Governance Committee



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 update report Q1 2023/24

Recommendation(s)

- (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 internal audit activity at both councils for the committee to consider.
2. The committee is asked to 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.
3. 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), telephone 07766 780835, email victoria.dorman-smith@southandvale.gov.uk.

Strategic objectives

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

Background

5. Internal audit is an independent assurance function that primarily provides an objective opinion on the degree to which the internal control environment supports and promotes the achievements of council objectives. It assists the councils by evaluating the adequacy of governance, risk management, and controls. After each audit, internal audit has a duty to report to management its findings on the control environment and risk exposure and recommend changes for improvements where applicable. Managers are responsible for considering audit reports and taking the appropriate action to address control weaknesses.
6. The Public Sector Internal Audit Standards (PSIAS) state that the head of internal audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the resource requirements to deliver the plan, for audit committee approval. The Joint Audit and Governance Committee (JAGC) approved the 2023/24 internal audit plan on 28 March 2023. The PSIAS also states that the head of internal audit must periodically report on performance relative to the plan.
7. Overall assurance given by internal audit indicate the following:

Overall assurance definitions	
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

8. In addition to providing overall assurance, it is important that management know how important the required action is to their service. Each action has been given a priority rating at service level with the following definitions:

Categorisation of actions	
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Progress against the internal audit plan

9. Progress against the 2022/23 internal audit plan is summarised in **appendix 1** and audits completed since the last JAGC meeting are summarised in the below table. The quarter one completed audits have not adopted our new terminology and still refer to high/medium/low risk recommended actions. However, the table still shows the overall assurance ratings:

No.	Audit	Overall Assurance	Recommended Actions				
			Total	High	Medium	Low	Not Agreed
Key Financial Audits							
1	HB&CTRS	Substantial	3	0	0	3	0
2	Treasury Management	Substantial	4	0	0	4	0
3	Accounts Payable	Satisfactory	8	0	3	5	0
4	Accounts Receivable	Satisfactory	11	0	0	11	0
5	Capital Mgt & Accounting	Satisfactory	5	0	3	2	0
6	Council Tax	Satisfactory	5	0	2	3	0
7	General Ledger	Satisfactory	10	0	5	5	0
Operational Audits							
8	Discretionary Fund	Substantial	2	0	0	2	0
9	IT General Controls	Substantial	6	0	0	6	0
10	Financial Accounting	Satisfactory	3	0	2	1	0
Totals			57	0	15	42	0

10. Progress against the 2023/24 internal audit plan is summarised in **appendix 2**. The 2023/24 audits have adopted a new approach with updated terminology (e.g., overall assurance and categorisation of actions).

Other audit work

11. In addition to the planned internal audit work, the team have provided support in several other areas including review and/or signoff of government returns (COMF, Biodiversity Net Gain, UKSPF), review and analysis of South and Vale contracts register, and analysis of account codes in the financial system (Unit 4). The internal audit team is engaging in emerging projects and service offerings (e.g., transformation, housing).

Follow up of recommended actions

12. In line with the 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.

13. Analysis of quarter one 2023/24 follow up activity is summarised below:

Audit year	Total actions	Open actions March 2023	Q1 follow up activity				Open actions June 2023
			New Actions	Implemented	Not Implemented	No Longer Applicable	
2018/19	160	6	0	1	5	0	5
2019/20	210	24	0	7	17	0	17
2020/21	133	0	0	0	0	0	0
2021/22	135	64	0	43	20	1	20
2022/23	140	35	64	17	82	0	82
Totals	778	129	64	68	124	1	124

14. Analysis of open actions by year and status is summarised below:

Open actions as at June 2023		Not Implemented* (Past Due)				Not Implemented (Not Yet Due)			
Audit Year	No.	High	Medium	Low	Total	High	Medium	Low	Total
2018/19	5	0	2	3	5	0	0	0	0
2019/20	17	0	11	6	17	0	0	0	0
2020/21	0	No open actions			0	No open actions			0
2021/22	20	0	10	6	16	0	4	0	4
2022/23	82	6	10	9	25	2	12	43	57
Totals	127	6	33	24	63	2	16	43	61

*See appendix 3 for details of recommendations that are not implemented and past due.

Climate and ecological impact implications

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

Financial implications

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

Legal implications

17. None.

Risk implications

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

VICTORIA DORMAN-SMITH
INTERNAL AUDIT AND RISK MANAGER

Appendix 1 - Progress Against the Internal Audit Plan 2022/23

No.	Audit	Status	Overall Assurance	Recommended Actions					Comments
				Total	High	Medium	Low	Not Agreed	
Key Financial Audits									
1	HB&CTRS	Completed	Substantial	3	0	0	3	0	
2	Payroll	Completed	Substantial	8	0	1	7	0	
3	Treasury Management	Completed	Substantial	4	0	0	4	0	
4	Accounts Payable	Completed	Satisfactory	8	0	3	5	0	
5	Accounts Receivable	Completed	Satisfactory	11	0	0	11	0	
6	Capital Mgt & Accounting	Completed	Satisfactory	5	0	3	2	0	
7	Council Tax	Completed	Satisfactory	5	0	2	3	0	
8	General Ledger	Completed	Satisfactory	10	0	5	5	0	
9	NNDR	Completed	Satisfactory	6	0	4	2	0	
Operational Audits									
10	Energy Rebate	Completed	Full	0	0	0	0	0	
11	Community Safety	Completed	Substantial	2	0	1	1	0	
12	Discretionary Fund	Completed	Substantial	2	0	0	2	0	
13	Grievance Policy	Completed	Substantial	7	0	1	6	0	
14	IT General Controls	Completed	Substantial	6	0	0	6	0	
15	Corporate Consultations	Completed	Satisfactory	10	0	2	8	0	
16	Financial Accounting	Completed	Satisfactory	3	0	2	1	0	
17	Gifts and Hospitality	Completed	Satisfactory	4	0	4	0	0	
18	Housing Allocations	Completed	Satisfactory	9	0	2	7	0	
19	Leases	Completed	Satisfactory	6	0	2	4	0	
20	Information Security	Completed	Limited	11	6	3	2	0	
21	Ocella System Functionality	Completed	N/A	0	0	0	0	0	Provision of critical friend support
22	Active Communities*	Draft Out	Full	1	0	0	1	0	
23	Food Safety*	Draft Out	Substantial	4	0	1	3	0	
24	Health & Safety*	Draft Out	Limited	18	7	5	6	0	
25	Garden Communities*	Fieldwork	N/A	0	0	0	0	0	Due for completion in Q2 2023/24
26	Grounds & Parks Maintenance*	Fieldwork	N/A	0	0	0	0	0	Due for completion in Q2 2023/24
27	Mobile Home Parks*	Fieldwork	N/A	0	0	0	0	0	Due for completion in Q2 2023/24
28	Temporary Accommodation*	Fieldwork	N/A	0	0	0	0	0	Due for completion in Q2 2023/24
29	Business Continuity*	On Hold	N/A	0	0	0	0	0	Due to operational demands
Totals				143	13	41	89	0	

*Fieldwork complete/draft report issued. Where overall assurance ratings are quoted, they are subject to change

Appendix 2 - Progress Against the Internal Audit Plan 2023/24

No.	Audit	Status	Overall Assurance	Recommended Actions				Comments
				Total	Priority 1	Priority 2	Priority 3	
Key Financial Audits								
1	Accounts Payable	Q4 audit	N/A					
2	Accounts Receivable	Q4 audit	N/A					
3	Capital Mgt & Accounting	Q4 audit	N/A					
4	Council Tax	Q3 audit	N/A					
5	General Ledger	Q4 audit	N/A					
6	HB&CTRS	Q3 audit	N/A					
7	NNDR	Q2 audit	N/A					
8	Treasury Management	Q4 audit	N/A					
9	Payroll	Fieldwork	N/A					
Operational Audits								
10	Planning Appeals	Q2 audit	N/A					
11	Report Lifecycle Process	Fieldwork	N/A					
12	Elections and Election Payments	Q2 audit	N/A					
13	Safeguarding	Q2 audit	N/A					
14	Community Centres	Fieldwork	N/A					
15	Corporate Delivery Framework	Q3 audit	N/A					
16	South & Vale Climate Action	Q4 audit	N/A					
17	Insurance	Fieldwork	N/A					
18	Risk Management	Fieldwork	N/A					
19	Credit Card Usage	Q2 audit	N/A					
20	Central Government Support Schemes	Q2 audit	N/A					
21	Cash Management	Q3 audit	N/A					
22	Procurement	Q3 audit	N/A					
23	Travel & Subsistence	Fieldwork	N/A					
24	HR Data Management	Q2 audit	N/A					
25	IT Asset Management	Q2 audit	N/A					
26	Diversity & Inclusion	Q2 audit	N/A					
27	Information Security	Q2 audit	N/A					
28	Recruitment, Selection, and Onboarding	Q3 audit	N/A					
29	Complaints	Q4 audit	N/A					
30	Workplace Premises	Fieldwork	N/A					
Totals				0	0	0	0	0

Appendix 3 – 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	Expected implementation date	Action owner comments
1	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	30/07/2020	TBD	Internal audit of insurance is in progress, await outcome of the review.
2				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 / 30/06/2020	TBD	
3				929	Consider creating an insurance webpage on the council websites, which includes useful information for the public.	Low	31/03/2020 / 30/04/2020	TBD	
4	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 / 30/06/2020	TBD	Internal audit of risk management is in progress, await outcome of the review.
5				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	TBD	
6	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	31/03/2020	30/09/2023	When the budget working papers are sent out at the end of August 2023 clarification of the rules for Viring budgets will be included
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	30/06/2023	Team Leader will shortly undertake a review and re-training 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. On track to meet target implementation date.

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
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 / 01/06/2021	31/12/2023	The Technical Projects team became responsible of these actions when they took over the mooring in November 2022. The team has now completed a reviewed of the mooring operations and is preparing a comprehensive report to be submitted to SMT on the current position, this will identify the issues realised in the audit report and the options to resolve them. . Once SMT has provided its guidance the team will action its recommendations.
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 / 09/04/2021	01/01/2024		
10	1078			Review payment methods for the moorings service and consider other possible methods, such as BACS.	Medium	31/10/2020 / 31/05/2021	31/12/2023		
11	1082			Undertake a health and safety risk assessment.	Medium	31/08/2020 / 09/04/2021	31/12/2023		
12	1085			Ensure the moorings officer attends health and safety and lone working training.	Medium	30/09/2020 / 30/09/2021	31/12/2023		
13	1086			Set up the moorings officer on the LoneAlert system and establish a process to ensure that it is used during patrols.	Medium	30/09/2020 / 01/05/2021	31/12/2023		
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 / 01/06/2021	31/12/2023		
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 / 01/06/2021	31/12/2023		
16	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	

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
17	2019/20	Data Protection / GDPR	Legal & Democratic	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	31/10/2023	In the Info Gov & DPO Officer's action plan as a priority. 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.
18				1106	Review and update the data retention and disposal policy and associated record management guidance documents, as listed on Jarvis.	Medium	30/11/2020 / 30/09/2021	31/10/2023	In the Info Gov & DPO Officer's action plan as a priority. This is included within the information Governance Framework as set out in rec 1d. This specific guidance is not yet updated.
19				1107	Communicate and publish the updated guidance for officers in relation to data retention and disposal.	Medium	30/11/2020 / 30/09/2021	31/10/2023	In the Info Gov & DPO Officer's action plan as a priority as per above. This is almost the same as rec 3d above, when updated they will be published on Jarvis, which will be promoted through Info Governance Champions,
20				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	31/03/2021 / 30/09/2021	31/10/2023	In Info Gov & DPO Officers action plan as a priority. As the Information Governance Team becomes aware of any changed or new processes, such as through project documents or DPIA's, 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.
21				1114	Conduct a review across all service teams to ensure data sharing agreements are in place, where required.	Low	31/03/2021 / 30/09/2021	30/09/2023	In Info Gov & DPO Officers action plan as a priority. Work is in progress as a part of the Information Governance self-assessment process. A large number of 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.
22				1116	Conduct a review across all service teams to ensure DPIAs are in place for new projects, where required.	Low	31/03/2021 / 30/09/2021	31/10/2023	In Info Gov & DPO Officers action plan as a priority. 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 DPIA's 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.

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
23	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	31/03/2023	The fees published by finance June 2023 differ slightly to those agreed and omit an admin fee that accounts for the difference with published land charges fees. This is being resolved by officers and should be complete by 30/6/2023. The same format spreadsheet is now used by both finance and the service teams for fees and charges currently being set for 2023/2024. Therefore the differences should not be present for the 2023/24 charges currently being finalised.
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	01/02/2022 / 12/09/2022	01/06/2023	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 inspection 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.
25			Finance	1304	Pay360 system settings to be adjusted to deliver summary level output files for transactions imported to Unit4.	Low	31/03/2022 / 31/12/2022	30/09/2023	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. It wasn't possible to include this within the scope of the upgrade work so will be investigated separately with Pay360, but it's possible the recommendation may never get implemented

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
26	2021/22	Property Compliance Management Review	Corporate Services	1309	Information pages, guidance documents and associated policies published on Jarvis to be reviewed in coordination with corporate health & safety, and updated to ensure relevance to operational practices and accuracy in current procedures.	Medium	30/04/2022 / 31/03/2023	31/10/2023	In progress.
27	1310			Policies and guidance documents to be version controlled and reviewed at regular intervals to operational practices and accuracy in current procedures	Medium	30/06/2022 / 31/03/2023	31/10/2023	In progress.	
28	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	30/06/2022 / 31/12/2022	31/12/2022	Corporate Landlord not yet implemented. Training matrix in progress and not yet supplied to HR to review and implement.	
29			Development & Corporate Landlord	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	30/04/2022 / 30/09/2022	TBD	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. Update June 2023 - Corporate Landlord model review still pending.
30				1322	A regular programme of building stock condition surveys to be in place to ensure that council assets are suitably managed and maintained.	Medium	30/06/2022 / 30/09/2022	30/09/2023	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)
31	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	31/03/2022 / 31/01/2023	30/09/2023
32		1377			Establish a regular process whereby officers are required to review and update information in the contact register.	Medium	31/03/2022 / 31/01/2023	30/09/2023	
33	2021/22	Learning & Development	Corporate Services	1413	Continue to develop the training matrix identifying the health and safety training required for each role within the council.	Medium	31/12/2022	31/12/2023	This action is contingent on H&S creating a baseline roles and responsibilities matrix. Have moved date to end of 2023, but this may need to be further extended depending on H&S priorities.
34				1417	Develop a process to monitor progress of the Lets Talk process by service teams.	Medium	31/12/2022	31/12/2023	Discussions held with IT to add automated workflow, but held up by general IT / 5Cs issues and priorities. However, initial conversations have now taken place to see if Learning Pool (Leah) has the functionality.
35				1418	Consider whether it would be beneficial to implement post training delivery evaluation.	Low	31/12/2022	31/12/2023	Members of HR team met in April to review functionality of Leah and potential improvements. This will be included in development work, but have extended date to allow for this wider review to take place.

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
36	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	31/12/2023	No further update but customer services exploring potential for inclusion of module for FOI/EIR/DP and complaints in the CRM system roll out project. 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 Head of Service.
37	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	31/12/2023	This is inked to the migration of Garden Waste to the CRM - now scheduled for Q3 2023/24
38	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	31/12/2023		
39	2022/23	Payroll	Finance	1460	Clarify the responsibilities and timescale for the delivery of recommendation 6 from the Covid-19 response review.	Low	31/01/2023	31/07/2023	In progress
40	Corporate Services		1455	Ensure that the eight policies which were last updated between 2011 and 2015 are reviewed and updated, including adding in next review dates and updated contact details (in line with the latest organisational structure).	Low	31/03/2023	30/09/2023	A policy review list has been created, including priorities and owners, so on target.	
41	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	30/09/2023	A new draft mileage log has been created. Waiting for feedback from Unison and HoS before communicating this and the reminder to include receipts / information to support claims.		
42	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	30/09/2023			
43	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	30/09/2023			

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
44	2022/23	Information (Inc. Cyber) Security	Corporate Services and Policy & Programmes	1472	Finalise a cyber security response strategy/plan and obtain approval in line with the councils Constitution.	Medium	31/03/2023	31/07/2023	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.
45	1473			Communicate the cyber security response strategy with council officers, members, and Capita IT.	Medium	31/03/2023	31/07/2023	Progress has been delayed by workload and structure changes.	
46	Corporate Services		1469	Finalise and publish an IT security policy and associated procedures to officers and members, that aligns to the councils' IT operations, LGA framework, and relevant legislation.	High	31/03/2023	31/07/2023	IT security policy has been reviewed by SMT in May 2023 and will be published on Jarvis by July 2023	
47			1475	Issue service managers a regular LEAH training compliance report to assist monitoring completion of mandatory training.	High	31/03/2023	30/06/2023	Actively working with IT to develop and upload Leah courses.	
48			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	30/06/2023		
49			1477	Finalise, present, and publish the revised Cyber and Data Security presentation to all members.	High	04/05/2023	30/06/2023		
50			1478	A regular schedule for information/cyber security refresher training to be established.	High	31/03/2023	30/06/2023		
51			1480	Following implementation of the councils' IT security policy, the IT Manager to notify the HR Advisory team to update the employee induction document to include a requirement to confirm individuals have read the councils' IT security policy.	Low	31/03/2023	30/06/2023		
52			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	31/03/2023		Completed CCRF received from Capita on 16/12/22. Now sat with 5C for sign-off and into delivery. Expected 31 March 2023 however the migration of Mendip out of 5C might cause delay and will take priority.
53			2022/23	Housing Allocations	Housing & Environment	1487	Review the housing allocations policy to ensure that it is up to date.	Low	28/02/2023
54	2022/23	Corporate Consultations	Corporate Services	1512	Develop and implement a cost and expenditure evaluation process for each project to monitor the actual cost of consultations, both directly and indirectly.	Low	30/04/2023	01/09/2023	Work not yet begun

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original / revised due dates	Expected implementation date	Action owner comments
55	2022/23	National Non-Domestic Rates (NNDR)	Finance	1518	Remind staff of the debt recovery process and regularly review the recovery state, so that they can be moved on to the next stage.	Medium	01/05/2023	Ongoing project with revised completion date to fully tackle aged caseload being December 2023.	Aged debt cases are now being looked at and progressed to write-off stage, which will help cleanse the system, however, due to annual billing and the first summons run since the pandemic, has meant a significant increase in work related to the billing and collection of NNDR and has caused further delays with this particular write off stage project.
56				1519	Prepare a monthly pending write off report and send to the councils, revenues and benefits team for review and authorisation.	Medium	01/05/2023	31/07/2023	Further discussion has taken place regarding the write-off timetable and this has now been agreed so this should now commence from July 2023.
57	2022/23	Leases	Finance	1556	To ensure that the annual rental amounts used in the SOA are correct, finance verify the rents with strategic property as part of the annual closedown process.	Medium	31/05/2023	30/09/2023	This is being implemented as part of 22/23 year end close
58				1557	To ensure that the statement of accounts is correct, finance confirms the operating leases rents with strategic property as part of the annual closedown process.	Low	31/05/2023	30/09/2023	
59			Development & Corporate Landlord	1558	Establish a process to notify finance upon completion of the property transaction, including detailing the financial amounts involved.	Medium	31/03/2023	31/08/2023	A draft template has been prepared to capture completed property transactions including changes in rental income / service charges to be paid or received. The template will be issued to Finance (and others, i.e. Risk and Data Capture) for comment and review by end of June prior to implementation.
60				1561	Strategic property and finance liaise to establish which leases require reclassification	Low	31/03/2023	31/08/2023	Data gathering has commenced and we will populate the IFRS Input sheet supplied by Finance
61	2022/23	Financial Accounting	Finance	1563	Review and update the closing your accounts page on Jarvis.	Low	22/03/2023		
62	2022/23	Council Tax	Finance	1595	Prepare a monthly pending write-off report and send to the councils revenues and benefits team for review and authorisation.	Medium	31/05/2023	31/07/2023	As per Rec ID 1519 this has been slightly delayed but regular write-off batch should start coming through from next month
63	2022/23	Treasury Management	Finance	1612	Correct the Vale investment error within the next DELTA submission.	Low	26/05/2023		