Summary of Internal Audit Recommendations Made, Implemented and Outstanding (January 22)

		Recommendations made			
		2018/19	**2019/20**	**2020/21**	**2021/22**
High		7	9	1	5
Medium		67	35	28	10
Low		102	96	33	40
Total		**176**	**140**	**62**	**55**

Audit	Date Audit Undertaken	Recommendations outstanding January 22		
		High	**Medium**	**Low**
Housing Repairs	June 2019		1	
Gifts & Hospitality	January 2020	1		
Recruitment & Selection	May 2020		1	
Housing Repairs Capital Programme	April 2020		1	
Procurement	May 2020		1	
Community Safety	June 2020			2
VAT	September 20			1
Committee Processes	October 20			1
Accounts Payable	May 2021		1	
Ethical Governance	March 2021		1	4
Cyber Security & Network Security	May 2021		1	1
Total		**1**	**7**	**9**

Audit Area	Recommendations	Priority	Agreed Imp Date	Managers Comments
Housing Repairs – June 19	It is essential that a regular costing exercise is completed to ensure that the responsive repairs jobs are profitable for OSD, Consideration should be given to implementing this as part of the inspection process.	M	September 2019 Affected by COVID 19 Extension to March 22	Identified to be part of the Post Inspection checks. On a value over £1000.00. delayed due to Covid and the Senior Technical Officer – Performance dealing with other work streams. Will commence again once workload has decreased and it can be focused upon. 21st January 2022 – same situation however hopefully expect to have the resource back available towards the start of March 2022 to re-introduce more post and quality checking which will include job costing. Covid has however impacted as previous updates where the decision was made not to make unnecessary visits to properties. The Covid situation also needs to improve before we can move this recommendation forward.
Gifts, Hospitality and Personal Interests – January 20	A review of the current declaration process (gifts/hospitality and interests) is required with emphasis on the following controls being implemented: • Central record to be maintained (alleviating the need for six monthly renewal of declaration returns) • All employees are regularly made aware of	H	December 20	Due to competing priorities including ICT transformation required due to the Covid-19 pandemic we have not been able to progress an ICT solution. However, improvements have been made to ensure that returns are being centrally collated on a six monthly basis with retention

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	their duty to disclose gifts/hospitality and personal interests • The awareness communications are clear and easily understood • Declaration forms are made available to all employees • Declarations are reviewed when received • Evidence of approval of gifts/hospitality by Manager's to be retained • A senior corporate manager is given responsibility for overseeing employee record collection and monitoring			and review, improved communication and access to forms. Further improvement is planned for 2022/23.
Recruitment and Selection – May 20	As Recruitment & Selection Training is mandatory it is essential that HR ensure that all members involved in the Selection Process have had the required training.	M	End November 2020	The policy has been updated. Training will be delivered in the spring 2022
Housing Repairs – Capital Programme – April 20	It must be ensured that appropriate contract documentation (including signed SLA's) are held for each contract/programme	M	June 2020	Agreements under review due to re-shape of service area. Currently in Phase 1 of the reshape, review and implementation of new agreements will be reviewed under Phase 2 of the reshape.
Procurement – May 20	It is essential that a comprehensive procurement plan is created to ensure value for money and compliance to the procurement strategy across the council.	M	End September 20	Major progress has been made on this recommendation. However, we continue to identify contracts we are not aware of – the two SPOs are working within their category areas and steadily identifying more unknown contracts

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				A work plan report is now being maintained by the procurement team. It is a report which is to be further developed but is now established for monitoring the schedule of contracts on the Proactis system and importantly the review dates to allow controlled actions ranging from contract management to resource planning and compliant process being applied.

The procurement team are still currently updating the Contracts Register with historic but live contract data to ensure a final comprehensive corporate workplan is reached. Over 300 files and recently identified additional internal contract records from the legal and finance teams are being assessed and uploaded by the Procurement Support Officer and recently appointed Apprentice team.

Progress is on-going and remains reliant on service team use of the system and provision of historic contract data. |

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Community Safety – June 20	It would be beneficial to request access (with appropriate training) to the Authorities main accounting system (Unit 4 Business World) for CSP staff to enable improved monitoring of income and expenditure, ensuring accounted for in correct years which would also assist in budget monitoring e.g. Kier invoice not paid promptly; no apparent invoice/contribution yet paid in respect of Homeless Shelter	L	October 20	A Head of Community Safety and Regulatory Officer has now been appointed. Access and training for Unit 4 Business World are to be requested.
Community Safety – June 20	Consideration should be given to reconciling the annual spend return to the Police and Crime Commission with the Council's main accounting system to ensure accuracy	L	October 20-	A Head of Community Safety and Regulatory Officer has now been appointed. Advice is to be obtained from Accountancy.
VAT – September 20	Consideration should be given to a review of the VAT Return Completion Procedural notes to confirm that they are adequate with updates occurring as and when necessary	L	March 21 Extension to March 22	Updating procedural notes in relation to the VAT return will be completed during 2021/22. January 22 – Continuing additional workload due to the impact of Covid has delayed this update.
Committee Processes – October 20	Consideration should be given to reporting officer decisions to committees, this could be done on a regular basis or provided annually for member review	L	April 21 Requesting revised implementation date committee year 22/23	Not actioned yet, requires new processes to be put in place which will take time to develop. This has been delayed as a result of increased demands on staff time due to hybrid meeting scenario requiring additional support.

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				Looking towards implementation during 2022/23.
Accounts Payable – February 21	It would be prudent for the HR and Support Services Manager to liaise with the System Administrator to determine the viability of expanding the Unit 4 Business World system to incorporate workflows with the objective of reducing paperwork and risk.	M	End May 2021	Reliant on Unit 4 upgrade and availability of resources to progress
Ethical Governance – March 21	Consideration should be given to raising the profile of confidential reporting and fostering a reporting culture within the organisation potentially using some of the following improvements: • Publicising the confidential reporting policy and processes on the front page of the Aspire Intranet • Creating an online form on the Aspire intranet homepage for confidential reports to be sent easily and securely • Including a breach of the council's code of conduct or other council policies as reasons to raise concerns internally	Low	August 2021. Revised completion May 22	The Council's Whistleblowing Policy has been updated and approved by Employment and General Committee to take into account the findings of the audit and latest best practice. An online reporting form has been developed and is currently being tested. This will then be available via aspire and communication started to raise the profile of confidential reporting.
Ethical Governance – March 21	Due to the employee code of conduct being the key policy that underpins the council policies and details the ethical standards to be maintained, consideration should be given to including a separate section of the induction checklist specifically to the employee code of conduct to emphasise the importance of the code.	Low	July 2021. Revised date March 22	This action will be completed in early 2022 when the induction checklist is reviewed.

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Ethical Governance – March 21	Inclusion of the confidential reporting (whistleblowing) process within the induction process to support the council in raising the aware of reporting employee concerns and fostering a reporting culture across the organisation should be considered.	Low	July 2021. Revised date March 22	This action will be completed in early 2022 when the induction checklist is reviewed.
Ethical Governance – March 21	An annual review of the council publication scheme is completed to ensure compliance with the Local Government Transparency Code 2015.	Medium	September 2021	A light touch review has been completed with improvements being made. Further work is required during 2022/23 to ensure compliance is maintained.
Cyber Security & Network Security – May 2021	It is essential that a formal record of each employee's ICT policy acceptance is received and retained by ICT prior to access being granted to the corporate network.	Medium	31st July 2021	A new Head of Digital & Technology was appointed on December 13th 2021 and a review of the starter, mover, and leaver process has been scheduled to update the process to the match the changing approach to onboarding/offboarding during the pandemic, this will support policies are issued and accepted prior to system access being granted. Support has been requested from the Learning & Development Team to utilise the E-Learning portal to distribute and enforce mandatory acceptance of ICT's policies.

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Cyber Security & Network Security – May 2021	Consideration should be given to the ICT department liaising with Learning and Development to annually review the completion rates of the Information Security Training course. Where completion rates are considered poor, these should be reported to CMT for further action to be taken.	Low	30th September 2021	A new Head of Digital & Technology was appointed on December 13th 2021 who has engaged with the Learning & Development Team to harness the E-Learning portal to deliver and report on completion rates of the Information Security Training Course.