

**Summary of Internal Audit Recommendations Made, Implemented and Outstanding  
(End of August 2022)**

	Number of Recommendations Made			
	2019/20	2020/21	2021/22	2022/23
High	9	1	8	2
Medium	35	28	31	4
Low	96	33	49	19
<b>Total</b>	<b>140</b>	<b>62</b>	<b>88</b>	<b>25</b>

Audit	Date Audit Undertaken	Recommendations outstanding end of August 22		
		High	Medium	Low
Gifts & Hospitality	January 2020			1
Procurement	May 2020		1	
Ethical Governance	March 2021			2
Cyber Security & Network Security	May 2021		1	1
Property Safety Inspections	September 2021		1	2
<b>Total</b>		<b>0</b>	<b>3</b>	<b>6</b>

<b>Audit Area</b>	<b>Recommendations</b>	<b>Priority</b>	<b>Agreed Imp Date</b>	<b>Managers Comments</b>
<b>Gifts, Hospitality and Personal Interests – January 20</b>	<p>A review of the current declaration process (gifts/hospitality and interests) is required with emphasis on the following controls being implemented:</p> <ul style="list-style-type: none"> <li>• Central record to be maintained (alleviating the need for six monthly renewal of declaration returns)</li> <li>• All employees are regularly made aware of their duty to disclose gifts/hospitality and personal interests</li> <li>• The awareness communications are clear and easily understood</li> <li>• Declaration forms are made available to all employees</li> <li>• Declarations are reviewed when received</li> <li>• Evidence of approval of gifts/hospitality by Manager’s to be retained</li> <li>• A senior corporate manager is given responsibility for overseeing employee record collection and monitoring</li> </ul>	H – moved to Low as there is now a system in place, it could just be made less resource intensive with an IT solution	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 and review, improved communication and access to forms. Further improvement is planned for 2022/23.
<b>Procurement – May 20</b>	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	The procurement unit continues persevering with service teams to establish full compliance with both internal governance and the Public Contract Regulations 2015. Records, monitoring and recording is in place using the E Procurement system which is fully compliant. However – the team continues to identify gaps in historic information

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				and issues with compliant contracting and contract management information within current service processes in some areas. The procurement team is working with respective service team leads to capture required information and refresh \ revise required compliant procurement and spend management on an ongoing basis. Actions are also being taken to place greater rigor in spend controls within the council's financial system.
<b>Ethical Governance – March 21</b>	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	A full review of the on boarding process has been requested which will incorporate this request.
<b>Ethical Governance – March 21</b>	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	A full review of the on boarding process has been requested which will incorporate this request.
<b>Cyber Security &amp; Network Security – May 2021</b>	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	31 <sup>st</sup> July 2021	A new Head of Digital & Technology was appointed on December 13 <sup>th</sup> 2021 and a review of the starter, mover, and leaver process has been

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				<p>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.</p> <p>Support has been requested from the Learning &amp; Development Team to utilise the E-Learning portal to distribute and enforce mandatory acceptance of ICT's policies.</p>
<b>Cyber Security &amp; Network Security – May 2021</b>	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	30 <sup>th</sup> September 2021	A new Head of Digital & Technology was appointed on December 13 <sup>th</sup> 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.
<b>Property Safety Inspections – September 2021</b>	It is essential that the draft Gas and Electrical policies are formally approved and adopted by the council as soon as possible.	Medium	March 22	A compliance Improvement Plan is in place working alongside Savills. A programme has been put in place to ensure that all policies and

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				management procedures are drafted by March 2023.
<b>Property Safety Inspections – September 2021</b>	It should be ensured that further work is completed to ensure the electrical testing programme is integrated with the housing system for better monitoring and regular reporting.	Low	Ongoing	A new asset management system is being introduced starting Nov/Dec 2022 which will take approx. 12 months to upload all information but will enable the tracking of electrical testing.
<b>Property Safety Inspections – September 2021</b>	Consideration should be given to ensuring a record of operative electrical training to ensure certifications remain up to date.	Low	April 2022	A training matrix is being produced for all HPS training.