

# Internal Audit Recommendations Progress Updates

# Appendix 1

<b>Assurance Review of Information Governance March 2019</b>							
Recommendations are listed in order of priority							
Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The GDPR compliance project was subsumed as a workstream within the Council's wider Customer Connect programme. A project plan was prepared and implemented. The issues raised in this report indicate further work is required, in particular regarding updates to the Record of Processing Activity (RoPA), data sharing arrangements and drafting of procedural guidance in order to comply with the new data protection Accountability principle.	The action plan be updated to include timescales, resources and ownership of tasks already identified together with any additional tasks identified in this report; this will provide an understanding of the resources required and timescales involved in order to complete work on the GDPR compliance framework.	2	<i>Agreed – Action Plan to be updated in line with the wider Customer Connect Programme – notably RoPA, data sharing arrangements and procedural guidance as commented throughout this Action Plan.</i>	03/05/19  <i>Progress update: Customer Connect Programme action plan updated to include timescales, resources and ownership of tasks - COMPLETE Date: 14/06/19</i>	<i>Data Protection Officer (with advice from Projects &amp; Innovation Officer)</i>
4	Compliance	The Council shares data with other organisations for a variety of legitimate reasons. The RoPA identifies 172 separate instances where data is shared with other generic organisations. The data sharing register, however, lists only 18 specific organisations with whom sharing agreements are held. The RoPA identifies 13 organisations which act as Joint Processors of information with SLDC (column AJ), however there was no documentation available	The RoPA be updated (column AM) to record: <input type="checkbox"/> the specific organisations with whom personal data is shared, ensuring the data sharing register is then updated to these organisations identified and used to track the receipt of data sharing agreements and/or GDPR compliance statements. <input type="checkbox"/> the arrangements for sharing data with processors/joint processors.	2	<i>Agreed – RoPA to be updated to include links to specific Data Sharing Agreements and GDPR compliance statements. RoPA to be updated to include arrangements for data sharing with processors and/or joint processors. RoPA updated to include security arrangements for data at rest. Update Data Sharing register to identify security arrangements for data in transit.</i>	<del>28/06/19</del> 27/09/19  <i>Progress update: Implementation date amended to reflect work to review 720 entries. Work continuing on the update of the RoPA to record: the specific organisations with whom personal data is shared,</i>	<i>Data Protection Officer</i>

		during the audit regarding the joint processing arrangements with these organisations and it is questionable whether they are all joint processors or simply undertake processing activity for the Council. Neither the RoPA nor the data sharing log identify the means by which data is shared/transferred, nor the security arrangements which apply.	<input type="checkbox"/> the security of data at rest, with the data sharing register(s) being used to identify the security arrangements for data in transit.			the arrangements for sharing data with processors /joint processors. the security of data at rest/ transit. <i>Date: 14/06/19</i>	
5	Compliance	The Council has a data retention policy and schedule, however the means by which document retention timescales are applied to digital and non-digital records is not documented.	The means by which the Council's data retention policy and procedures are to be applied to both digital and documentary records be recorded in local procedure notes held and implemented/evidenced by the responsible data owners, with the specific arrangements for disposal summarised in the RoPA (column BL) and periodically monitored by the DPO.	2	<i>Agreed – Records Retention Policy to include local procedure notes to evidence specific arrangements for disposal summarised with RoPA.</i>	<del>28/06/19</del> 27/09/19  <i>Progress update: Implementation Date amended to reflect work to review 218 entries in RoPA. Corporate Records Retention Policy and Schedule in place in accordance with Council's overall Information Governance Framework. The specific Records Retention local procedures to which SLDC services work to are identified in the Schedule. The RoPA will be amended to reflect these local arrangements.</i> <i>Date: 14/06/19</i>	<i>Data Protection Officer (working with Information Asset Owners identified in IAR)</i>

2	Directed	GDPR awareness is included as part of the induction process for new staff and a mandatory e-Learning course available from the Council's Sharepoint site must be completed by all staff. Given the significant business transformation currently being undertaken by the Council, GDPR refresher training should be undertaken and tailored to the requirements of new staff roles once the restructure has taken effect.	On completion of the Customer Connect programme and once the restructure has taken effect, GDPR refresher training be undertaken and tailored to the requirements of new staff roles.	3	Agreed - current e-learning package to be reviewed in light of new staff roles - notably Customer Contact and Case Management roles. Consult and seek recommendations from Corporate Learning & Development Team. Resources to be made available.	20/12/19  Progress update: Review to be scoped out with Corporate Learning & Development Team. The introduction of job families as part of Customer Connect arrangements to be the specific focus of tailored requirements – notably the role of Specialists and Case Management Officers. Date: 14/06/19	Data Protection Officer (working closely with Corporate L&D Team)
3	Compliance	The Council maintains an information asset register (IAR) and from this a detailed data map was compiled based on a Local Government Association (LGA) Records of Processing Activities (RoPA) template/toolkit.	A procedure for periodic review of the RoPA is required, which should include an updated information data audit completed by Information Asset Owners identified in the IAR.	3	Agreed - IAR Framework and protocol to be developed with identified Information Asset Owners listed in current IAR.	27/09/19  Progress update: Information Asset Register Framework Protocol in early design and draft stages. Date: 14/06/19	Data Protection Officer (working with Information Asset Owners identified in IAR)
6	Compliance	Discussion with the ICT Manager and the Data Protection Officer revealed that although the Council's main information systems, Capita Revenues and Benefits and iTrent, had been updated to include new GDPR compliance modules, it was not certain that this was true of all systems/records containing personal information.	The RoPA (column BA) be updated, where necessary, to identify the specific systems/locations where personal data is held and this list then be used to check that all systems are GDPR compliant, in conjunction with system owners within the Council and the ICT Team. An assessment be undertaken of	3	Agreed – working with Shared Infrastructure Manager in ICT update RoPA accordingly to identify GDPR compliant systems. Working with Shared Infrastructure Manager assess any outstanding ICT compliance work regarding information systems. Include any actions as part of overall	<del>28/06/19</del> 27/09/19  Progress update: Implementation Date amended to reflect work to review 134 entries in RoPA. Initial assessment to identify GDPR	Data Protection Officer (working with Shared Infrastructure Manager and Information System Owners)

			any outstanding ICT compliance work regarding the Council's information systems and records, and any tasks identified be added to the project plan with the timescales and resources required to complete residual tasks.		<i>project plan (see Rec 1) to include timescales and resource requirement.</i>	<i>compliant systems is being scoped out in line with recommendation 1. Date: 14/06/19</i>	
7	Compliance	GDPR places greater emphasis on a requirement for data controllers to document policies and procedures and to be able to demonstrate how these are applied in practice. Key policies were reviewed during the audit and amendments and updates suggested to the DPO, in particular that: <input type="checkbox"/> The Data Protection policy be updated to include details relating to data subject access rights, the lawful bases upon which data will be collected, data protection by default and design and the role of the DPO in a Public Authority. <input type="checkbox"/> The way in which the ICT incident management policy and the data breach policy interact should be described in those policies.	The suggestions made to the DPO regarding updates to policies and procedures be reviewed and in particular the updates to the data protection and data breach policies be enacted.	3	<i>Agreed – Data Protection Policy to be updated. Include links to ICT Incident Management Policy and arrangements as part of data breach reporting protocol and procedures.</i>	<i>03/05/19  Progress update: Complete – Data Protection Policy and data breach reporting protocol updated. Date: 14/06/19</i>	<i>Data Protection Officer</i>
8	Compliance	There is a Sharepoint site containing a comprehensive set of GDPR related policies procedures and on-line training materials. A number of suggestions were made regarding routine maintenance and consolidation of the SharePoint site the most significant of which was to review multiple copies of a Data Protection Impact Assessment	The suggestions made to the DPO regarding routine maintenance and consolidation of the GDPR SharePoint site be reviewed, and in particular multiple copies of a DPIA template be rationalised to ensure that the latest version of the template is used consistently across the Council.	3	<i>Agreed – 'tidy up' Data Protection SharePoint to ensure constituency of documentation.</i>	<del><i>03/05/19</i></del> <i>27/09/19  Progress update: Implementation Date amended to reflect work to review Data Protection SharePoint site – notably to ensure</i>	<i>Data Protection Officer</i>

		(DPIA) template located in different folders on the site.				<i>the latest DPIA is used consistently. Date: 14/06/09</i>	
9	Compliance	The Council must inform people what will happen to any data it collects about them. This is usually done through privacy notices and the Council has published a set of privacy notices on its website and Sharepoint site/intranet. These were reviewed for compliance with the Regulation during the audit and a number of minor updates notified to the DPO for review.	The suggestions made to the DPO regarding updates to Privacy notices be reviewed and in particular: <input type="checkbox"/> The Corporate Privacy notice published on the Council's web site be updated to make reference to the Council's data retention policy and procedures. <input type="checkbox"/> The privacy notice for staff be updated to include all data subject access rights.	3	<i>Agreed – Corporate Privacy Notice to be amended to make reference to Council's Records Retention procedures. Staff Privacy Notice to be updates to include subject access rights.</i>	28/06/19  <i>Progress update: Corporate Privacy Notice amendment in draft – to be in place by 28/06/19. Staff Privacy Notice update in draft – to be in place by 28/06/19. Date: 14/06/19</i>	<i>Data Protection Officer</i>
10	Compliance	The Council has determined the lawful bases upon which it collects and processes personal information and recorded this in the RoPA. The RoPA identifies 3 instances where Legitimate Interest is the lawful basis for data collection. GDPR requires that legitimate interest be established by the application of three 'tests', however, a link to the location of the Legitimate interests tests has not been entered in the RoPA.	A link to the location of the Assessment of Legitimate interests be entered in the RoPA at Column AV.	3	<i>Agreed – Legitimate Interest assessment documents to be added to Information Governance Framework and Data Protection SharePoint. RoPA to be updated with relevant links.</i>	<del>28/06/19</del> 27/09/19  <i>Progress update: Implementation Date amended to reflect work to review 218 entries in the RoPA. Legitimate interest protocol in draft. Legitimate Interest protocol in draft and to form part of overall Data Protection Policy protocol and guidance framework. Legitimate interest protocol to be established based on the application</i>	<i>Data Protection Officer</i>

						<p><i>of the of three tests – purpose, necessity and balance. Legitimate interests tests link to protocol to be entered in the RoPA. Date: 14/06/09</i></p>	
11	Compliance	<p>In some circumstances people will need to give specific consent for their data to be processed. SLDC has established a framework with regard to obtaining consent. There is a Consent protocol and form and the Council has designed its processes to ensure that the need to obtain consent is kept to a minimum. The RoPA identifies 8 instances where consent must be obtained from customers/staff in order for the Council to collect and process their personal data. However, a record of Consent is not maintained and the arrangements for withdrawing consent are not clearly notified to data subjects.</p>	<p>A record of consent be maintained by the DPO and periodically reviewed and confirmed that consent is still given by the data subject, with a link to the location of the record of consent entered in the RoPA at Column AZ. Data subjects be clearly notified of the arrangements for withdrawal of consent.</p>	3	<p><i>Agreed – Record (log) of Consent Protocol to be developed and added to Data Protection SharePoint – reference to document within overall Data Protection Policy. Record of Consent to include details of Consent ‘Owners’ with reference in IAR and RoPA. Consent procedures to clearly detail arrangements for withdrawal of consent.</i></p>	<p><del>29/06/19</del> 27/09/19</p> <p><i>Progress update: Implementation Date amended to reflect work to review 8 entries in RoPA. Consent record log in draft. Consent protocol and form is in place and forms part of overall Information Governance Framework. This is designed to ensure that the need to obtain consent is kept to a minimum. The RoPA identifies 8 instances where consent must be obtained from customers/staff in order for the Council to collect and process their personal data – this includes customer satisfaction surveys and Occupational Health. A record of</i></p>	Data Protection Officer

						<i>Consent Log to maintain the arrangements for withdrawing consent is in draft. Date: 14/06/19</i>	
12	Compliance	The GDPR makes privacy by design a legal requirement and requires organisations to undertake a Privacy Impact Assessment (PIA) when changes are made to systems which may impact upon the security, collection and/or processing of data. The Council has documented a Data Protection Impact Assessment procedure and has conducted impact assessments relating to two recent projects. However the PIA arrangements will need incorporating into other processes, for example for procurement and project management in order to establish an overall assessment framework. The introduction of the new digital platform will require Data Protection Impact Assessments to be undertaken for the majority (if not all) of systems holding personal data, this issue should be included in business transformation plans.	An overarching Data Protection Impact Assessment framework be established, with the production of DPIAs and resources required for this being included in business transformation plans.	3	<i>Agreed – Data (Privacy) Protection Impact Assessment template is being used and completed in line with Service Redesign Programme. DPIA Framework to be established with specific references and links through RoPA and Data Protection SharePoint.</i>	<i>27/12/19  Progress update: Data Protection Impact Assessment Protocol in draft – framework to be established as part of overall assessment of performance management framework programme. Date: 14/06/19</i>	<i>Data Protection Officer</i>

# ICT Review of Cyber Security 2019

Recommendations are listed in order of priority

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Information security policy is an essential aspect of the Council's governance framework, however, there is no clear linkage between corporate policy developed by the information governance function and ICT operational procedures. Additional policies and guidance are needed to strengthen the framework.	ISO 27002, the international standard for information security policies, be used as a checklist to ensure the completeness of operational policy/procedures.* The policy framework be strengthened by: <ul style="list-style-type: none"> <li><input type="checkbox"/> Producing additional ICT operational policies/procedures to cover firewall configuration and maintenance, network privileged access, network monitoring, incident management, and anti-virus configuration and management;</li> <li><input type="checkbox"/> Communicating recent changes in corporate ICT policy to all ICT staff and establishing direct linkage corporate policy and ICT operational procedures; and</li> <li><input type="checkbox"/> Ensuring that linkage between policy and procedures is treated during Customer Connect service design reviews where appropriate.*</li> </ul>	2	<p><i>It is good that what's happening on the ground has been received positively as part of the Audit.</i></p> <p><i>It is Agreed that our documented IT procedures need to be updated as a record of how our working practices support and underpin the information governance framework.</i></p> <p><i>Agreed that the Acceptable Usage Agreement be updated and shared with all staff outlining change in ICT policy.</i></p> <p><i>Information Security is a key part of the service redesign process, in particular privacy impact assessments.</i></p>	<p>30/09/19</p> <p>30/09/19</p> <p><i>We have a member of staff focused on this area of work at the moment, the documentation is developing and will be completed in line with the target dates agreed. More information can be found in the Cyber Security briefing note included in this Audit report.</i></p>	<p><i>IT Services Manager</i></p> <p><i>Information Governance Officer</i></p>
2	Directed	The responsibilities of end users of the Council's IT systems are set out in an end user Acceptable Use Policy and related Information Security policies, however, these policies contain little information regarding cyber security and	The Acceptable Use Policy be updated to include treatment of issues and risks such as phishing scams, malicious links, malign websites, malware and other cyber threats. *	2	<p><i>Agreed for the acceptable use policy to be updated covering the areas mentioned. This will be done before communicating to all staff in the recommendation above.</i></p>	<p>31/03/19</p> <p><i>Progress update: COMPLETED</i></p> <p><i>Date: 14/06/19</i></p>	<p><i>IT Services Manager</i></p>

		should be updated to include advice on such issues as use of social media, phishing scams and other cyber threats.					
3	Directed	The Council does not have a program of end user refresher and awareness training regarding information / cyber security.	The e-learning system introduced to deliver GDPR training also be used to deliver periodic mandatory information security awareness / refresher training both to staff and Council members and followed up by email phishing tests. *	2	<i>Agreed for a training package to be developed and used as part of a regular cycle of training for staff.</i>	31/12/19  <i>Progress update: GDPR E-Learning in place, working with Learning &amp; Development to develop and deliver information security awareness/ refresher training</i> Date: 14/06/19	<i>Information Governance Manager</i>
4	Directed	A cyber risk assessment (virus intrusion, ransomware, hacking, phishing and social engineering, data interception, SQL injection etc.) has not been undertaken. Organisations are also often exposed to cyber-crime risks not just because of failures in technology but because of problems with people, processes and behaviour. A cyber risk assessment therefore needs to be at a corporate level rather than solely delegated to the IT department.	A risk analysis be undertaken of the impact potential cyber threats may have on the Authority which should evaluate both technical and behavioural risk, cover those aspects of ICT delivery contained in the NCSC/CESG 10 steps to Cyber Security and include on-going consideration of security alerts issued by recognised cyber security authorities. *	2	<i>Agreed for the risks of Cyber threats to be reviewed at a corporate level using the NCSC 10 steps as a guide. This should be linked into the business continuity and disaster recovery plans.</i>	31/12/19  <i>Progress update: In progress</i> Date: 14/06/19	<i>Information Governance Manager</i>
7	Compliance	Some types of ICT incident response will require co-ordination between a number of officers, A co-ordinated and planned response will be essential in such circumstances. This incident response plan	A cyber security incident response plan be produced identifying the various types of action required to address known threats detailed in the cyber risk analysis, referenced to detailed procedures dealing	2	<i>Agreed that a security incident management policy and a corresponding response plan are required.</i>	30/09/19  <i>Progress update:</i> Date:  <i>Internal Workshops to</i>	<i>IT Services Manager</i>

		should be supported by detailed forensic readiness procedures in order to preserve evidence.	with the different actions required to the diverse types of security threat to which the Council may be subject.* The arrangements for investigation of cyber incidents be supported by detailed forensic readiness procedures in order to preserve evidence to assist with the investigation and resolution of incidents and lessons learnt recorded.*			<p><i>help progress this have been organised and we are attending a Local Resilience Cyber Workshop in August which will also help</i></p> <p><i>Finalisation of the plan may well be delayed depending on the outcome of the workshops scheduled, however by the end of September the plan should be well advanced.</i></p>	
8	Compliance	The cyber security incident plans and procedures should be periodically tested, for example by plan rehearsals and/or desktop scenarios.	Once in place, the cyber security incident plans and procedures be periodically tested, for example during testing/rehearsal of the corporate business continuity arrangements.* The Audit Committee be made aware of the contents and requirements of the policy, procedures and response plans.*	2	<i>The Management Policy and response plan will be shared with Audit Committee when completed.</i>	<p><i>31/12/19</i></p> <p><i>Progress update: Date:</i></p> <p><i>The workshops described above will help formulate a test strategy. We are currently focused on the item above which is required to inform at test plan. It is expected a test plan will be completed by the date agreed.</i></p>	<i>IT Services Manager</i>

5	Compliance	A firewall is in place at the South Lakeland House site. The firewall facilitates web-filtering and includes intrusion prevention and detection functionality, the use of which it is recommended the Council explores further.	The utilisation of the intrusion detection and prevention functionality provided by the firewall software be explored, the rationale for which will be an outcome of the cyber risk analysis referred to at Recommendation 4 and the implementation of which will inform the incident response plan referred to at Recommendation 7. *	3	<i>We are currently making use of the functionality of the firewalls – this is one of the main reasons for having them. We will work with internal audit to ensure we maximise functionality.</i>	30/09/19  Progress update: Date:  Completed 21-06-2019	IT Services Manager
6	Compliance	It was noted that firewall management arrangements are not detailed in a documented policy which should record the Council's standards regarding ownership/responsibilities, configuration, maintenance and rule change management, on-going fitness for purpose and business continuity arrangements for all firewalls.	Changes to firewall rules be recorded in the helpdesk or in a management spreadsheet and approved.	3	<i>Agreed that changes to firewall configuration be recorded and approved prior to being implemented.</i>	21/01/19  Progress update: Date:  Completed  Spreadsheet published on Sharepoint to record / review / approve firewall changes	IT Services Manager

## Follow up review - Recommendations Outstanding

No.	Audit Title	Recommendation	Priority	Management Response	Responsible Officers	Due Date	Revised Due Date	Status	Last Update	Latest Response
1.	Bereavement Services	Management should assure themselves that efficiencies relating to future service planning opportunities have been fully explored and actions identified and progressed as appropriate.	2	Fees and charges for this service area are reviewed annually. Emerging best practice and service enhancements are considered including alternative burial options in light of customer need and	Community and Leisure Manager/ Principal Community Spaces Officer / Bereavement Services Officer Assistant Director – Neighbourhood Services	31/12/2016	31/05/2019	<b>Completed</b>	26/6/2019	Progress update 25 June 2019  Draft strategy went to Overview and Scrutiny in April 2019 and to Cabinet on 26 June 2019

No.	Audit Title	Recommendation	Priority	Management Response	Responsible Officers	Due Date	Revised Due Date	Status	Last Update	Latest Response
				appropriate legislation at the time. These will additionally be considered in the drafting of the Parks and Open Spaces Strategy.						
2.	Bereavement Services	Management should ensure that adequate arrangements are in place to review and assess the Services future planning arrangements. This could include ensuring provision can be maintained, identifying ways of improving the service and possible cost reductions for the Council.	1	This will form part of the Parks and Open Spaces Strategy that is to be produced by a consultant.	Principal Community Spaces Officer Assistant Director – Neighbourhood Services	31/12/2016	31/05/2019	<b>Completed</b>	26/6/2019	<i>The Parks and Open Spaces Strategy was considered and adopted by Cabinet on the 26th June 2019.</i>
3.	Insurance	A periodic reconciliation be performed between the system operated by Fleet and the claims system maintained by the Insurance Team to help ensure that all motor insurance work is properly claimed.	2	We will work with Fleet to carry out reconciliations and will monitor the effectiveness of these.	Financial Services Officer	30/01/2018	31/03/2019	<b>Outstanding</b>	13/03/2019	<i>The Financial Services Manager previously stated that reconciliations were anticipated to begin by the end of the calendar year. During the current review, the Financial Services Manager stated that implementation was in progress.</i>  <i>Progress update 25 June 2019</i>  <i>Draft strategy went to Overview and</i>

No.	Audit Title	Recommendation	Priority	Management Response	Responsible Officers	Due Date	Revised Due Date	Status	Last Update	Latest Response
										<i>Scrutiny in April 2019 and to Cabinet on 26 June 2019</i>
4.	Licensing – Premises & Clubs	The Statement of Licensing Policy be amended to reflect the current application routes.	2	The policy is set by statutory guidance from the home office, underpinning this there is an EU service provision directive requiring on line applications and payments. The current IT suppliers do not provide this capability and we have already recognised this as a significant weakness in the current system and is one of the main IT requirements in the new IT solution. This is a key finding of the gap analysis. Due to the work involved and the cost we propose action is deferred until the new IT product is delivered.	Public Protection Manager Principal Food, Licensing and Safety Officer	31/12/2018	31/12/2019	<b>Outstanding</b>	21/02/2019	<i>The new system is yet to be developed in line with the Customer Connect programme. The authority is in a process of change and is implementing a digital platform. Once this has been implemented the policy will be updated accordingly. This was reconfirmed with the Principal Environmental Protection Officer.</i>  <i>Progress update: Date:</i>
5.	Lake Services – Moorings and Encroachments	Proper procedures be developed that evidence ownership of key areas of the service provision.	2	An overall procedure that details responsibilities for the complete process of lake encroachment documentation and	Anthea Lowe, Solicitor to the Council. Helen Smith, Financial Services Manager.	31/10/2018	January 2020	<b>Outstanding</b>	25/02/2019	<i>The Solicitor to the Council stated that a meeting has taken place between officers of the Council and Lambert</i>

No.	Audit Title	Recommendation	Priority	Management Response	Responsible Officers	Due Date	Revised Due Date	Status	Last Update	Latest Response
				ownership is in development. Debt collection is via the Council's agreed procedures and policies. Debt rose sharply during 2011/12 when changes to the method of calculation were made and this led to an over capacity of work for the Legal and Finance teams. The current debt recovery position is very encouraging and the position more secure following a large amount of work by the Legal Team. Challenges are most commonly seen during works to develop sites and as a result of ownership changes. These relate to updated and revised plans and dimensions.	Sion Thomas Asset and Property Jim Maguire Community and Leisure Manager					<p><i>Smith Hampton to discuss roles and responsibilities and a brief summary document is currently being worked on. It is felt however that, with the work currently being undertaken as part of Customer Connect, there would be benefit in inviting the Process Design team to consider this as part of their wider process redesign role so as to ensure an effective, slick process is implemented that properly reflects the structures in place following CC.</i></p> <p>Progress update April 2019: Service Re-design team are running the sprint in June/ July 2019. Expected that the sprint will be completed by 12<sup>th</sup> July and new way of working for encroachments will then be adopted.</p>
6.	Lake Services – Moorings and	Invoiced amounts for encroachments be properly determined	2	The current Asset Database used by the Council and LSH is in	Sion Thomas Asset and Property Manager with	31/12/2018	30/04/2019	<b>Outstanding</b>	25/02/2019	<i>The Asset and Property Manager stated that once</i>

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	Encroachments	using accurate encroachment dimensions. Agreements be updated accordingly and invoices raised at correct rates, be they residential or commercial. This proper determination of invoiced amounts be effected more economically via a phased approach, on a case by case basis, rather than a full lake survey.		the process of being updated. It is anticipated that this work will be completed by 31st December 2018. Budgets are in place to complete this work. Also note that updated plans and dimensions are established whenever works to sites are approved and on completion, when the legal ownership transfers between parties and during the resolution of any dispute process. This has been the case since the registration of the title occurred in 2006.	Lambert Smith Hampton.					<p><i>Technology Forge Cloud is installed, expected completion of which is 30/04/2019, all data will be held centrally, eliminating the risk of mismatching or incorrect data being used for encroachment fees. Also, LSH are working with the IT department to obtain necessary land registry electronic files so that information can be downloaded to the GIS mapping system, thereby allowing all parties to use the same land ownership line. As and when the encroachment agreement is renewed or where a jetty or encroachment is constructed, a full site measure is undertaken and will then be input to TF Cloud.</i></p> <p>Progress update April 2019:</p> <p>Quotation received for the upgrade to</p>

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										Technology Forge. Finance, procurement and Director have signed the approval to proceed. Data Protection (Privacy) Impact Assessment and Data Protection Agreements have been completed. Contract completion request issued to Legal10.05.19.
7.	Awarding of Grants	An overarching policy on the provision of financial aid be approved which addresses any potential provision of State Aid.	2	Following completion of the review recommended at point 10 above, an overarching policy can be prepared which will set out the broad principles to be taken into account when entering into grant arrangements with an economic activity. This will be completed within 3 months of completion of recommendation 10.	Solicitor to the Council	31/03/2019	30/06/2019	<b>Outstanding</b>	25/02/2019	<p><i>The Solicitor to the Council stated that work will commence on this shortly, however, due to the imminent departure of the Solicitor to the Council, there is potential for this deadline to pass and this will be handed over as a priority for the new post-holder.</i></p> <p><i>Progress update: Date:</i></p>
8.	Awarding of Grants	Training be delivered to relevant Officers such that State Aid rules and related risks be sufficiently understood and that concerns be reported to a central Council Officer or team.	2	It is considered that training should be offered to Members as well as officers given the potential implications of providing unlawful State Aid. Given the	Solicitor to the Council	31/12/2018	30/06/2019	<b>Outstanding</b>	25/02/2019	<p><i>The Solicitor to the Council stated that due to the date on which the grant review was completed, this training has not yet been undertaken.</i></p>

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				complexities surrounding State Aid, steps have been taken to seek an external training provider.						<p>However, requests have been made to a number of training providers seeking costs estimate for delivery.</p> <p>Progress update: Date:</p>
9.	Debtors	Procedures be amended to highlight the importance of the existing mitigating controls that address the risk that a separation of duties does not exist between the person raising and the person authorising a sales invoice and the risk that authorisation levels for sales invoices are not defined.	2	There are an increasing proportion of invoices raised through interfaces from other systems, particularly for rents from the Technology Forge system which would complicate the approval process. The Customer Connect programme includes a full review of all processes. This recommendation will be considered as part of that review.	Chief Accountant	31/03/19 as part of phase 1 of Customer Connect (support services)	30/09/2019	<b>Outstanding</b>	02/03/2019	<p>The Financial Services Manager stated that the Customer Connect service redesign for debtors will not be before the end of the financial year and that the implementation of this recommendation is now expected to be delayed by six months.</p> <p>Progress update: Date:</p>
10.	Treasury Management	The four clauses listed in Section 5 of the CIPFA Treasury Management in the Public Services: Code of Practice be formally and explicitly adopted by the Council, as recommended by the Code.	3	Agree to change as part of review of Treasury Management Practices and 2019/20 Treasury Management Framework.	Financial Services Officer – Treasury	28/02/2019	30/09/2019	<b>Outstanding</b>	13/03/2019	<p>The Treasury Management Strategy was presented to Council at its meeting on 26<sup>th</sup> February 2019. This document references compliance with the CIPFA Code of Practice and largely</p>

No.	Audit Title	Recommendation	Priority	Management Response	Responsible Officers	Due Date	Revised Due Date	Status	Last Update	Latest Response
										<p><i>incorporates the four clauses, albeit not word-for-word. These specific clauses will be considered as part of the next update to treasury procedures.</i></p> <p><i>Progress update: Date:</i></p>
11.	Treasury Management	The 12 Treasury Management Practices in place be updated to comply with the latest version of the CIPFA Treasury Management in the Public Services: Code of Practice.	3	Review of Treasury Management Practices (TMP) to be undertaken this autumn.	Financial Services Officer – Treasury	31/10/18	30/09/2019	<b>Outstanding</b>	13/03/2019	<p><i>The Treasury Management Strategy was presented to Council at its meeting on 26th February 2019. This document references compliance with the CIPFA Code of Practice. The 12 Treasury Management Practices will be considered as part of the next update to treasury procedures.</i></p> <p><i>Progress update: Date:</i></p>
12.	Use of Agency, Interim and Casual Workers	Controls be strengthened to ensure that casual workers may not successfully seek employee status, for example by virtue of the length of their working relationship with the	2	Agree. Business as Usual HR colleagues will undertake periodic reviews. In line with Customer Connect the use of casual workers will be significantly reduced	Senior Human Resources Advisor	January 2020		<b>Outstanding</b>	25/02/2019	<p><i>The due date for implementation of this recommendation has not yet been reached. The Senior Human Resources Advisor</i></p>

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		Council, or by arguing their working hours and patterns can be shown to be set and regular.		therefore mitigating current risk.						<p>and the Humans Resources Manager both stated that a review is to be conducted of overtime claim forms in conjunction with the finance team to establish if there are any patterns of work for casual worker. Research conducted from this will identify where there may be concerns with working patterns etc. and this will be used as a basis to discuss with Leads moving forward.</p> <p>In the future further guidance/policy is to be developed around the use of casual workers.</p> <p>Progress update: Date:</p>
13.	Use of Agency, Interim and Casual Workers	In line with LGA advice, an assessment of female casual workers be included in any Equality Impact Assessments of pay and reward policies.	2	Agree, these have not taken place previously. Given the fact that there have not been any quality claims in the past two years does not present an immediate risk. However as an EAI is required under the LGA we will commit to ensuring	Senior Human Resources Advisor	January 2020		<b>Outstanding</b>	25/02/2019	The due date for implementation of this recommendation has not yet been reached. The Senior Human Resources Advisor and the Humans Resources Manager both stated that current files will be used to compile

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				this is carried out in the future.						<p><i>this information and to be included in an EIA for pay and the reward statement; to be drafted early 2020.</i></p> <p><i>Additionally through the gender pay gap analysis, female workers are on average paid higher than male workers at SLDC.</i></p> <p><i>Progress update: Date:</i></p>
14.	Use of Agency, Interim and Casual Workers	Control over the use of agencies be centralised to ensure compliance with procurement legislation.	2	<p>Agree. There is one particular area of the Council that is heavily reliant on the use of agency. For this area it is proposed that on completion of Customer Connect this area is reviewed and options considered and a possible procurement exercise to be undertaken.</p> <p>Following completion of Customer Connect there will be minimal requirement for the utilisation of agency employees. Senior Management will be required to commit to the introduction of a strict agency process.</p>	Human Resources Manager	January to June 2020 due to Customer Connect demands		<b>Outstanding</b>	25/02/2019	<p><i>The due date for implementation of this recommendation has not yet been reached. . The Human Resources Manager stated that the HR Team monitors the current use of contingency workers. There will be no review undertaken regarding a procurement exercise until the conclusion of Customer Connect. Following which a decision will be made regarding the use of CA's. A</i></p>

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										<i>decision will be made thereafter.</i>  <i>Progress update:</i> <i>Date:</i>