



Internal Audit

FINAL

## South Lakeland District Council

Follow Up Review

2020/21

April 2021

# Executive Summary

## Introduction

1. This follow up review by TIAA established the management action that has been taken in respect of the recommendations arising from the internal audit reviews listed below at South Lakeland District Council. The review was carried out in March 2021.

Review	Year	Date Presented to Audit Committee
Follow Up – November 2020	2020/21	19/11/2020

## Key Findings & Action Points

2. The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

Evaluation	Number of Recommendations
Implemented	17
Outstanding	21
Considered but not Implemented	-
Not Implemented	-

3. The key issue identified is that implementation remains by and large on track; although there has been some slippage, most recently due to COVID-19, recommendations continue to be implemented.

## Scope and Limitations of the Review

4. The review considered the progress made in implementing the recommendations made in the previous internal audit reports and established the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.

5. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.
6. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

### Disclaimer

7. The matters raised in this report are only those that came to the attention of the auditor during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

### Release of Report

8. The table below sets out the history of this report.

<b>Date draft report issued:</b>	29 <sup>th</sup> March 2021
<b>Date management responses rec'd:</b>	8 <sup>th</sup> April 2021
<b>Date final report issued:</b>	8 <sup>th</sup> April 2021
<b>Revised final report issued:</b>	13 <sup>th</sup> April 2021

## Executive Summary

### Follow Up

9. Management representations were obtained on the action taken to address the recommendations and limited testing has been carried out to confirm these management representations. The following matters were identified in considering the recommendations that have not been fully implemented:

10. **Follow-up – November 2020**

<b>Audit title</b>	<b>Insurance</b>	<b>Audit year</b>	2017/18	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	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.				
<b>Initial management response</b>	We will work with Fleet to carry out reconciliations and will monitor the effectiveness of these.				
<b>Responsible Officer/s</b>	Operational Lead Delivery and Commercial Services	<b>Original implementation date</b>	30/01/2018	<b>Revised implementation date(s)</b>	31/12/2020
<b>Latest Update</b>	The Operational Lead Delivery and Commercial Services advised that an update for Fleet software will help maintain this system and procedure.				
<b>New implementation date</b>	31/03/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Licensing – Premises &amp; Clubs</b>	<b>Audit year</b>	2017/18	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	The Statement of Licensing Policy be amended to reflect the current application routes.				
<b>Initial management response</b>	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.				
<b>Responsible Officer/s</b>	Principal Specialist (Health & Environment)	<b>Original implementation date</b>	31/12/2018	<b>Revised implementation date(s)</b>	31/12/2020
<b>Latest Update</b>	The Principal Specialist (Health & Environment) advised that the new system is yet to be developed in line with the Customer Connect programme and the implementation of a digital platform. The delay since the previous update can largely be attributed to the coronavirus pandemic where by officers who would have been involved in this process were redeployed to other essential work activities. The corporate transition plan has recently been revised, with Licensing (including digital development) in the highest priority area. This is scheduled for commencement in April 2021 and completion on or before October 2021.				
<b>New implementation date</b>	31/10/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Awarding of Grants</b>	<b>Audit year</b>	2017/18	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	An overarching policy on the provision of financial aid be approved which addresses any potential provision of State Aid.				
<b>Initial management response</b>	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.				
<b>Responsible Officer/s</b>	Legal, Governance and Democratic Services Specialist	<b>Original implementation date</b>	31/03/2019	<b>Revised implementation date(s)</b>	31/03/2020
<b>Latest Update</b>	The Legal, Governance and Democratic Services Specialist suggested this recommendation be referenced to a new action for March 2021 in light of Brexit changes to the position on State Aid. Legal Services will support drafting of a policy.				
<b>New implementation date</b>	31/03/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Debtors</b>	<b>Audit year</b>	2018/19	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	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.				
<b>Initial management response</b>	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.				
<b>Responsible Officer/s</b>	Operational Lead Support Services	<b>Original implementation date</b>	31/03/2019	<b>Revised implementation date(s)</b>	31/03/2020
<b>Latest Update</b>	The Case Management Team Leader (Support Services) advised that, due to the COVID-19 pandemic, the Customer Connect service redesign process has been put on hold to allow the Council to focus on responding to the crisis. The service redesign process is expected to restart in the next few months and therefore this will be picked up at that time.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Cyber Security</b>	<b>Audit year</b>	2018/19	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	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.				
<b>Initial management response</b>	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.				
<b>Responsible Officer/s</b>	Senior Specialist Performance, Innovation and Commissioning	<b>Original implementation date</b>	31/12/2019	<b>Revised implementation date(s)</b>	31/12/2020
<b>Latest Update</b>	A new implementation date has been proposed by the Senior Specialist Performance, Innovation and Commissioning due to changes at operational leadership level and the continuing transition of staff under the new Council service delivery structure.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Cyber Security</b>	<b>Audit year</b>	2018/19	<b>Priority</b>	2
<b>Recommendation</b>	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 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.				
<b>Initial management response</b>	Agreed that a security incident management policy and a corresponding response plan are required.				
<b>Responsible Officer/s</b>	Senior Specialist Performance, Innovation and Commissioning	<b>Original implementation date</b>	30/09/2019	<b>Revised implementation date(s)</b>	31/12/2020
<b>Latest Update</b>	A new implementation date has been proposed by the Senior Specialist Performance, Innovation and Commissioning due to changes at operational leadership level and the continuing transition of staff under the new Council service delivery structure.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Cyber Security</b>	<b>Audit year</b>	2018/19	<b>Priority</b>	2
<b>Recommendation</b>	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.				
<b>Initial management response</b>	The Management Policy and response plan will be shared with Audit Committee when completed.				
<b>Responsible Officer/s</b>	Senior Specialist Performance, Innovation and Commissioning	<b>Original implementation date</b>	31/12/2019	<b>Revised implementation date(s)</b>	31/12/2020
<b>Latest Update</b>	A new implementation date has been proposed by the Senior Specialist Performance, Innovation and Commissioning due to changes at operational leadership level and the continuing transition of staff under the new Council service delivery structure.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Homelessness</b>	<b>Audit year</b>	2018/19	<b>Priority</b>	2
<b>Recommendation</b>	The working relationship with Cumbria County Council relating to homelessness be documented and agreed by both parties such that the service can provide appropriate, efficient and timely action.				
<b>Initial management response</b>	Work continues in this area and further partnership sessions are to take place with the CC to improve joint working in the future.				
<b>Responsible Officer/s</b>	Principal Specialist (People)	<b>Original implementation date</b>	30/09/2019	<b>Revised implementation date(s)</b>	26/03/2020
<b>Latest Update</b>	The Principal Specialist (People) stated that the final draft version of the Terms of Reference for the Cumbria Housing, Homelessness and Wellbeing Group was agreed at the 29/01/20 meeting. The membership of the Group has been extended to cover Public Health and Children's Services. This has been confirmed at Cumbria Housing Group on 01/10/20 and is due to be sent out with the minutes. The work in relation to Children's Services has been going well and regular meetings are established, through The Gateway Group, to review young people's cases in line with the young person's pathway approach commissioned by the County Council. Further work is needed in relation to former Supporting People services that are due to be decommissioned by the County Council at the end of March 2021. This is being picked up by the Leaders' Group and a joint letter is being sent to Cumbria County Council to request them to reconsider the decommissioning of these services. This has also been discussed at Cumbria Housing Group on 01/10/20 and a representative from Cumbria County Council will be developing an approach to provide regular updates in consultation with the Cumbria Housing Group.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Empty Homes</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	The Empty Homes Strategy definition of an empty home be reconsidered to better align with the work performed by the Empty Homes Officer.				
<b>Initial management response</b>	Definition to be revised on next review of the Strategy.				
<b>Responsible Officer/s</b>	Principal Specialist (People)	<b>Original implementation date</b>	31/12/2020	<b>Revised implementation date(s)</b>	
<b>Latest Update</b>	The Principal Specialist (People) stated that a report is due to be taken to a meeting of the Portfolio Holder's Housing and Planning Advisory Group to review the Housing Strategy Action Plan. As part of this, any remaining actions arising from the current Empty Homes Strategy will be absorbed into the Housing Strategy Action Plan. The revised definition will also go to this meeting so it can be incorporated into the Housing Strategy Action Plan.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has been put back.	

<b>Audit title</b>	<b>Household Waste Collection</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	The health and safety plan that is currently in progress be completed and implemented to help ensure that all operatives are properly trained and receive suitable periodic refresher training and that all routes are subject to sensible risk analyses.				
<b>Initial management response</b>	<ol style="list-style-type: none"> <li>1. The Waste Policy, approved in early 2019, proposes a suspension of garden waste collections. This will help Street Scene staff complete outstanding training via increased staff availability.</li> <li>2. Refresher training will be agreed in conjunction with the Councils Learning and Development Specialist.</li> <li>3. Implementation Plan is being worked by Tribe Consultants to set out clear action plan of what is to be undertaken, by who and by when to allow the Council to monitor progress against these actions.</li> </ol>				
<b>Responsible Officer/s</b>	Delivery and Commercial Officer (Delivery and Commercial Services)/ Principal Street scene Officer	<b>Original implementation date</b>	<ol style="list-style-type: none"> <li>1. 15/12/2019 to 28/02/2020</li> <li>2. October 2019</li> <li>3. July 2019</li> </ol>	<b>Revised implementation date(s)</b>	<ol style="list-style-type: none"> <li>1. 31/03/2021</li> <li>2. 30/06/2020</li> <li>3. 31/03/2021</li> </ol>
<b>Latest Update</b>	The Delivery and Commercial Officer (Delivery and Commercial Services) advised that a winter training programme has been drafted for the green waste suspension period scheduled for January & February 2021 and that this will be completed subject to any impacts from the Covid pandemic.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Household Waste Collection</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	3
<b>Recommendation</b>	Current terms of reference for the Waste and Recycling Project Board be formulated and subject to periodic review and approval.				
<b>Initial management response</b>	Review at next Project Board meet with input from Simon and Sion.				
<b>Responsible Officer/s</b>	Operational Lead for Delivery and Commercial Services/ Principal Street scene Officer	<b>Original implementation date</b>	September 2019	<b>Revised implementation date(s)</b>	31/03/2021
<b>Latest Update</b>	The Delivery and Commercial Officer (Delivery and Commercial Services) advised that the recommendation is to be reconsidered in October 2020, with a new implementation date to be confirmed then.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Risk Management</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	2
<b>Recommendation</b>	Risk Management training be mandatory for key organisational roles.				
<b>Initial management response</b>	A report will be prepared on publication of the appointed Customer Connect phase 1 & 2 roles and the publication of a complete organisational diagram. The report will present the key organisational roles – both strategic and operational - for mandatory training and strategic and operational risk register reviews. The mandatory status for training and reviews of risk registers allocated to key roles, if approved, will be reflected in member roles by committee services and staff roles by human resources and within risk documentation by Case Management.				
<b>Responsible Officer/s</b>	Customer Connect Programme Board. Report actioned by Case Management. Staff documentation actioned by Lead Human Resources Specialist. Member documentation actioned by Legal, Governance and Democratic Services Specialist.	<b>Original implementation date</b>	Phase 1 and 2 roles and their position within a new organisational diagram will be published by 31/03/2020. Report actioned within 1 month of above. Relevant documentation updated within 3 months of above.	<b>Revised implementation date(s)</b>	
<b>Latest Update</b>	The Case Management Officer advised that mandatory status for risk management training will be explored with HR and Committee Services by 31/03/2021. Since lockdown began, risk management activity has focused on the review and updating of the Strategic and Operational Risk registers. This activity has seen very significant changes to both risk registers – as might be expected during COVID-19. Physical Operational Risk workshops were redesigned following lockdown. Workshops were reintroduced via Teams covering a number of steps in the risk management process and training for Operational Leads, where needed, at the start of each session. The format of the Strategic Risk Register was improved and a new Operational Risk Register developed in line with this new format. The Operational Risks continue to be identified and reviewed and take into account COVID-19. The Operational Risks are on track for annual reporting to Audit Committee. A review of the Audit Committee work programme indicated that this will be reviewed at its meeting of 22 <sup>nd</sup> April 2021.				
<b>New implementation date</b>	22/04/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Data Protection Compliance</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	It be ensured that all staff complete the GDPR E-learning so that compliance can be evidenced and assurance gained that all staff have adequate GDPR awareness.				
<b>Initial management response</b>	Agree with recommendations – linked to Information and Cyber Security Audit Recommendations - 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, and a training package to be developed and used as part of a regular cycle of training for staff.				
<b>Responsible Officer/s</b>	Performance, Innovation and Commissioning Specialist	<b>Original implementation date</b>	31/12/2020	<b>Revised implementation date(s)</b>	31/12/2021
<b>Latest Update</b>	The Performance, Innovation and Commissioning Specialist advised that the Procurement Schedule for 2021 is undergoing a prioritising exercise. Review of e-learning packages across Corporate Learning & Development being carried out. Resources to be scoped out to manage current Business As Usual of Council following covid-19 emergency. Revised Implementation Date is subject to constant review.				
<b>New implementation date</b>		<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Contract Management</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	<b>1</b>
<b>Recommendation</b>	A guidance procedure be developed to provide responsible officers with a framework for managing and monitoring their contracts.				
<b>Initial management response</b>	Noted that this is the case. Updated guidance procedure to be developed and implemented in line with recommendations 11 and 9.				
<b>Responsible Officer/s</b>	Finance Lead Specialist & Procurement Specialist	<b>Original implementation date</b>	31/05/2020	<b>Revised implementation date(s)</b>	31/12/2020
<b>Latest Update</b>	The Procurement Specialist indicated that guidance will be issued to coincide with updated Procurement Regulations currently being worked on and aiming to go to Council this Spring.				
<b>New implementation date</b>	31/05/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Contract Management</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	2
<b>Recommendation</b>	It be ensured that the Sustainable Commissioning and Procurement Framework currently being developed includes an action plan for robust monitoring processes, similar to the current strategy, to ensure continual improvement, value for money and to confirm that the Council's vision and objectives are being achieved.				
<b>Initial management response</b>	Full Procurement review including response to the action plan to be prepared to Cabinet and annually thereafter. Currently being reviewed by a Strategy Specialist.				
<b>Responsible Officer/s</b>	Finance Lead Specialist & Procurement Specialist	<b>Original implementation date</b>	July 2020	<b>Revised implementation date(s)</b>	February 2021
<b>Latest Update</b>	The Procurement Specialist indicated that a full Procurement review including response to the action plan to be prepared to Cabinet and annually thereafter. Currently being reviewed by a Strategy Specialist and is On the forward plan for the May Council meeting				
<b>New implementation date</b>	31/05/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Contract Management</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	2
<b>Recommendation</b>	The contract management and procedure documents be updated to reflect the new procurement and contract management processes within the Council.				
<b>Initial management response</b>	Noted and agreed. There is conflicting policy information which is leading to poor practice. Currently liaising with Strategy Specialist.				
<b>Responsible Officer/s</b>	Procurement Specialist	<b>Original implementation date</b>	31/12/2020	<b>Revised implementation date(s)</b>	
<b>Latest Update</b>	The Procurement Specialist indicated it is hoped to go to Cabinet April or May 2021.				
<b>New implementation date</b>	31/05/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress to meet the original target date.	

<b>Audit title</b>	<b>Contract Management</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	<b>2</b>
<b>Recommendation</b>	A standard format for all contract files be developed including a contract risk register.				
<b>Initial management response</b>	Noted and agreed. Although there are some template documents the portfolio needs to be increased and included in the training.				
<b>Responsible Officer/s</b>	Procurement Specialist	<b>Original implementation date</b>	31/05/2020	<b>Revised implementation date(s)</b>	31/12/2020
<b>Latest Update</b>	The Procurement Specialist indicated that there has been a request for documentation and a pack is being trialled.				
<b>New implementation date</b>	31/05/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Contract Management</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	<b>3</b>
<b>Recommendation</b>	All projects be identified prior to the start of the new financial year.				
<b>Initial management response</b>	Finance directive, but with improved contracts register this can feed in and hopefully make the process more accurate.				
<b>Responsible Officer/s</b>	Finance Lead Specialist with Procurement Specialist	<b>Original implementation date</b>	31/03/2020	<b>Revised implementation date(s)</b>	31/12/2020
<b>Latest Update</b>	The Procurement Specialist stated that Although the Procurement Schedule still looked like a wish list Feb 2021, there is now a new process in place for the preparation for the revised schedule that goes to Council in August 2021 and for the full new one for Feb 2022. This involves working more closely with Finance to ensure that the budgets are there to back up the procurement. Team leaders spent considerable time looking at the schedule and prioritising the procurements, looking at total resources required for the whole procurement process including Legal and contract management.				
<b>New implementation date</b>	28/02/2022	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Customer Connect</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	2
<b>Recommendation</b>	Ownership of anticipated benefits arising from the Digital project be allocated and the benefits restated based upon the new plan and reported to the Steering Group.				
<b>Initial management response</b>	EsbAgile is one of many technology components which is part of the Digital and Customer Connect business cases. The original Digital Business Case was approved in April 2016 prior to Customer Connect but was always intended to be a key enabler for a major transformation programme such as Customer Connect. As part of the Customer Connect business case the requirements for technology were enhanced and as such the Digital Business case was in many ways consumed into Customer Connect. The Original Digital business case was jointly created with Eden DC and as such was governed by a joint digital board between SLDC and Eden DC. All decisions made in relation to delivering the Digital business case, including changes to timelines and budget requirements, were made by the joint digital board and as such agreed by both SLDC and Eden DC. Localised decisions are made in relation to the detailed configuration and exploitation of the technology which has been delivered. The Shared ICT Services Manager and the Scrum Master, will revisit the Digital Business Case and Customer Connect business case, identify the areas of technology which remain to be delivered, review against benefits required and align these into an updated forward delivery plan. The output of this work will be included in a wider report which is destined to be presented to the December Overview and Scrutiny Committee followed by Cabinet and Council on the overall programme deliverables, outcomes and benefits. This report will include all aspects of the programme and will highlight what is still left to achieve and how work will continue in the future. A new set of benefits will then be developed against future service improvements.				
<b>Responsible Officer/s</b>	Shared ICT Manager and SCRUM Master	<b>Original implementation date</b>	December 2020	<b>Revised implementation date(s)</b>	31/03/2022
<b>Latest Update</b>	The Head of Shared ICT and Lead for Digital Innovation indicated that continuing delays to the Customer Connect programme have contributed to a revised implementation date.				
<b>New implementation date</b>	As previous	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress to meet the original target date.	

<b>Audit title</b>	<b>Main Accounting Systems</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	3
<b>Recommendation</b>	A mechanism be developed and implemented that routinely captures budget holder feedback of the support provided by Finance staff in order to maintain and further improve the process.				
<b>Initial management response</b>	The implementation of a new budget monitoring approach moving towards a business partnering approach was introduced from Q1 2020/21. Feedback will be gathered from Q2 2020/21 onwards both from budget holders and the finance team. Budget monitoring process will evolve during the remainder of the financial year.				
<b>Responsible Officer/s</b>	Finance Lead Specialist	<b>Original implementation date</b>	30/09/2020	<b>Revised implementation date(s)</b>	
<b>Latest Update</b>	The Specialist (Finance) stated that due to the COVID-19 crisis and the Council's response to it, this work has been delayed. They are currently working up a programme of training and change for budget monitoring and, as part of this, will be seeking managers' views. This is expected to start over the winter and be completed by spring.				
<b>New implementation date</b>	31/05/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

<b>Audit title</b>	<b>Leisure Services</b>	<b>Audit year</b>	2019/20	<b>Priority</b>	3
<b>Recommendation</b>	A risk register for third party contracts be developed to reduce the risk of non-compliance of contract monitoring, as stated within the Contract Management Policy.				
<b>Initial management response</b>	Risk Register to be created for this contract.				
<b>Responsible Officer/s</b>	Operational Lead Delivery and Commercial Services	<b>Original implementation date</b>	01/09/2020	<b>Revised implementation date(s)</b>	
<b>Latest Update</b>	The Operational Lead Delivery and Commercial Services advised that this is to be completed following a review by KKP of the contract. Further delays are due to the continuing Covid-19 pandemic.				
<b>New implementation date</b>	30/06/2021	<b>Status</b>	<b>Outstanding</b>	Implementation is in progress but the original target date has not been met.	

11. The following recommendations have been implemented.

Audit Title	Recommendation	Priority	Responsible Officer	Due Date	Status
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	HR Lead Specialist	28/02/2021	Implemented
Information Governance	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	Senior Specialist Performance, Innovation and Commissioning	31/03/2021	Implemented
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	Senior Specialist Performance, Innovation and Commissioning	31/03/2021	Implemented
Data Protection Compliance	All contracts and agreements be reviewed and documented within the Record of Processing Activities to ensure adequate data sharing controls and GDPR clauses are in place.	2	Performance, Innovation and Commissioning Specialist	31/12/2020	Implemented
Data Protection Compliance	All Council Privacy Notices be made available on the Council website and made more easily accessible such as by a link in the footer of each page.	2	Performance, Innovation and Commissioning Specialist	31/12/2020	Implemented
Data Protection Compliance	It be ensured Data Protection Impact Assessments are conducted for all systems where the processing is likely to result in a high risk to the rights of individuals.	2	Performance, Innovation and Commissioning Specialist	31/12/2020	Implemented
Data Protection Compliance	It be ensured the Subject Access Request timescales are correctly documented across the Council's policies, procedures and associated guidance.	2	Performance, Innovation and Commissioning Specialist	31/12/2020	Implemented
ICT Network Security and Cybercrime	It be ensured that all ICT policies and procedures are subject to regular review, utilising document control, to provide a defined framework in which the Network Security and Cybercrime controls operate.	2	Infrastructure Lead	31/12/2020	Implemented

Audit Title	Recommendation	Priority	Responsible Officer	Due Date	Status
Contract Management	Training be developed and provided to staff who are responsible for the delivery of contracts and projects.	1	Finance Lead Specialist & Procurement Specialist	31/12/2020	Implemented
Contract Management	A central register of exemptions and waivers from the Council's approved commissioning and procurement rules be maintained.	2	Finance Lead Specialist & Procurement Specialist	31/12/2020	Implemented
Contract Management	Formal minuted ongoing contract meetings be introduced to ensure the smooth implementation of the contract and the early identification of areas of concern that may impact on delivery.	2	Procurement Specialist	31/12/2020	Implemented
Contract Management	Post contract reviews be undertaken with any lessons learned fed back to relevant staff.	2	Procurement Specialist	31/12/2020	Implemented
Contract Management	A central register of ongoing or recurring contracts be put in place to ensure a smooth and robust tender process.	2	Procurement Specialist	31/12/2020	Implemented
Contract Management	The Contracts Register be updated to include the contract and funding type and separating current and completed contracts.	3	Finance Lead Specialist / Procurement Specialist	31/01/2021	Implemented
Contract Management	As part of the review of the Contracts Register, the fields with incorrect and missing data be updated to ensure that the register is complete.	3	Finance Lead Specialist / Procurement Specialist	31/01/2021	Implemented
Contract Management	Risk registers be developed for each project / contract over an agreed de minimus value or reputational impact.	3	Procurement Specialist	31/03/2021	Implemented
Leisure Services	The contract be amended to refer to GLL who have managed the service since 01/04/17.	3	Operational Lead Delivery and Commercial Services	1/11/2020	Implemented