



Internal Audit

FINAL

APPENDIX 3

South Lakeland District Council

Follow Up Review

2021/22

November 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 November 2021.

Review	Year	Date Presented to Audit Committee
Follow-up – September 2021	2021/22	23/09/2021
Contract Management	2021/22	23/09/2021
Procurement	2021/22	23/09/2021
Debtors	2021/22	23/09/2021

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	15
Outstanding	24
Considered but not Implemented	2
Not Implemented	-

3. The key issue identified is that although there has been some slippage, most recently due to COVID-19 and Local Government Reform, recommendations continue to be implemented. Of the 41 recommendations in this report, 37% have either been implemented or have been superseded by substantially similar recommendations on more recent reports. Of the 24 recommendations that remain outstanding, 79% are due to slippage beyond the original implementation date and 21% are because the original implementation date has not yet arrived. Two Priority 3 recommendations were considered but will not 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.

Date draft report issued:	19 th November 2021
Date management responses rec'd:	26 th November 2021
Date final report issued:	26 th November 2021
Date revised final report issued:	29 th November 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 – September 2021**

Audit title	Insurance	Audit year	2017/18	Priority	2
Recommendation	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.				
Initial management response	We will work with Fleet to carry out reconciliations and will monitor the effectiveness of these.				
Responsible Officer/s	Operational Lead Delivery and Commercial Services	Original implementation date	30/01/2018	Revised implementation date(s)	31/12/2020 31/03/2021
Latest Update	The Operational Lead Delivery and Commercial Services had previously advised that the recommendation remains on track to meet its new implementation date. No further update was received during this review.				
New implementation date	31/12/2021	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Licensing – Premises & Clubs	Audit year	2017/18	Priority	2
Recommendation	The Statement of Licensing Policy be amended to reflect the current application routes.				
Initial management response	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.				
Responsible Officer/s	Principal Specialist (Health & Environment)	Original implementation date	31/12/2018	Revised implementation date(s)	31/12/2020 31/10/2021
Latest Update	The Principal Specialist (Health & Environment) advised that a revised implementation timetable is being sought from the IT team. A new implementation date is suggested.				
New implementation date	31/12/2021	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Awarding of Grants	Audit year	2017/18	Priority	2
Recommendation	An overarching policy on the provision of financial aid be approved which addresses any potential provision of State Aid.				
Initial management response	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.				
Responsible Officer/s	Legal, Governance and Democratic Services Specialist	Original implementation date	31/03/2019	Revised implementation date(s)	31/03/2020 31/03/2021
Latest Update	During the previous review, the Legal, Governance and Democratic Services Specialist advised that this work is in progress. Draft documentation regarding the Subsidy Control regime and compliance has been prepared and a workshop has been held with relevant officers to discuss principles/approach. It is anticipated that the documentation will be finalised and presented to CMT by 31/12/21. No further update was provided during this review.				
New implementation date	31/12/2021	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Debtors	Audit year	2018/19	Priority	2
Recommendation	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.				
Initial management response	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.				
Responsible Officer/s	Operational Lead Support Services	Original implementation date	31/03/2019	Revised implementation date(s)	31/03/2020 30/06/2021 30/11/2021 31/01/2022
Latest Update	The Case Management Team Leader (Support Services) advised that further delays to the service redesign, notably due to the Local Government Reform, would suggest that the previously advised due date of 31/01/2022 will not now be met and that a further revision to 31/03/2022 would be more realistic.				
New implementation date	31/03/2022	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Household Waste Collection	Audit year	2019/20	Priority	3
Recommendation	Current terms of reference for the Waste and Recycling Project Board be formulated and subject to periodic review and approval.				
Initial management response	Review at next Project Board meet with input from Simon and Sion.				
Responsible Officer/s	Operational Lead for Delivery and Commercial Services/ Principal Street Scene Officer	Original implementation date	September 2019	Revised implementation date(s)	31/03/2021 30/06/2021 30/09/2021
Latest Update	The Delivery and Commercial Officer (Delivery and Commercial Services) advised that there will be a review of this situation when more information is available about Local Government Reform and the requirements of the national waste consultation.				
New implementation date	30/06/2022	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Contract Management	Audit year	2019/20	Priority	1
Recommendation	A guidance procedure be developed to provide responsible officers with a framework for managing and monitoring their contracts.				
Initial management response	Noted that this is the case. Updated guidance procedure to be developed and implemented in line with recommendations 11 and 9.				
Responsible Officer/s	Finance Lead Specialist & Procurement Specialist	Original implementation date	31/05/2020	Revised implementation date(s)	31/12/2020 31/12/2021
Latest Update	The Procurement Specialist reiterated that work is resuming shortly on the Procurement regulations and guidance should be complete with three months of these being issued.				
New implementation date	31/01/2022	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Contract Management	Audit year	2019/20	Priority	2
Recommendation	The contract management and procedure documents be updated to reflect the new procurement and contract management processes within the Council.				
Initial management response	Noted and agreed. There is conflicting policy information which is leading to poor practice. Currently liaising with Strategy Specialist.				
Responsible Officer/s	Procurement Specialist	Original implementation date	31/12/2020	Revised implementation date(s)	31/05/2021 31/10/2021
Latest Update	The Procurement Specialist reiterated that it is to be realised within three months of the updated Procurement Procedure Rules.				
New implementation date	31/01/2022	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Contract Management	Audit year	2019/20	Priority	2
Recommendation	A standard format for all contract files be developed including a contract risk register.				
Initial management response	Noted and agreed. Although there are some template documents the portfolio needs to be increased and included in the training.				
Responsible Officer/s	Procurement Specialist	Original implementation date	31/05/2020	Revised implementation date(s)	31/12/2020 31/05/2021 31/10/2021
Latest Update	The Procurement Specialist indicated that that there has been a request for documentation and a pack is being trialled. Evidence was provided as to the progress of this recommendation. A new implementation date of 31/03/2022 is suggested.				
New implementation date	31/03/2022	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Contract Management	Audit year	2019/20	Priority	3
Recommendation	All projects be identified prior to the start of the new financial year.				
Initial management response	Finance directive, but with improved contracts register this can feed in and hopefully make the process more accurate.				
Responsible Officer/s	Finance Lead Specialist with Procurement Specialist	Original implementation date	31/03/2020	Revised implementation date(s)	31/12/2020
Latest Update	The Procurement Specialist reiterated that the new implementation date still stands.				
New implementation date	28/02/2022	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Main Accounting Systems	Audit year	2019/20	Priority	3
Recommendation	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.				
Initial management response	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.				
Responsible Officer/s	Finance Lead Specialist	Original implementation date	30/09/2020	Revised implementation date(s)	31/05/2021 30/09/2021
Latest Update	The Finance Lead Specialist stated that training, consultation and feedback was received during Q1/Q2 of 2021/22 but no further development is planned due to additional pressures around implementation of LGR.				
New implementation date	N/A	Status	Considered but not Implemented	Implementation has been considered but will not now be implemented.	

Audit title	Leisure Services	Audit year	2019/20	Priority	3
Recommendation	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.				
Initial management response	Risk Register to be created for this contract.				
Responsible Officer/s	Operational Lead Delivery and Commercial Services	Original implementation date	01/09/2020	Revised implementation date(s)	30/06/2021
Latest Update	The Operational Lead Delivery and Commercial Services had previously advised that the recommendation remained on track to meet its implementation date. No update was provided for this review.				
New implementation date	01/01/22	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Insurance	Audit year	2020/21	Priority	3
Recommendation	The Annual Renewal of Insurance Contract Procedure be updated.				
Initial management response	Accepted, work will be undertaken in the summer to update policy and procedures.				
Responsible Officer/s	Finance Specialist and Deputy S151 Officer	Original implementation date	30/09/2021	Revised implementation date(s)	-
Latest Update	The Finance Specialist and Deputy S151 Officer advised that the process will be reviewed and updated as the annual renewal process is carried out over the next three to six months.				
New implementation date	31/03/2022	Status	Outstanding	Implementation is in progress but the original target date will not been met.	

Audit title	Creditor Payments	Audit year	2020/21	Priority	3
Recommendation	A detailed Financial Scheme of Delegation table be included in the Financial Procedures.				
Initial management response	Authorisation limits are currently set within the Integra system so when POs are raised they are sent to the authoriser with the relevant limit. We are currently developing a self-serve SharePoint page incorporating easy to use guidance and access to a Crystal Report detailing all authorisers and their limits. The finance procedures will be updated to reference the information on SharePoint.				
Responsible Officer/s	Specialist (Finance), Finance Lead Specialist	Original implementation date	30/06/2021	Revised implementation date(s)	30/09/2021
Latest Update	The Specialist (Finance) advised that this recommendation relates to the introduction of the Finance self-service page on the Intranet and is awaiting a timeline for implementation from the IT department.				
New implementation date	31/12/2021	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Creditor Payments	Audit year	2020/21	Priority	3
Recommendation	The Financial Procedures document be updated to include references to the Government's Prompt Payment Code and any other regulations relating to the prompt settlement of invoices.				
Initial management response	A link to the Government's Prompt Payment Code will be added to the Finance self-serve SharePoint page, again with reference to this added into the finance procedure rules.				
Responsible Officer/s	Specialist (Finance), Finance Lead Specialist	Original implementation date	30/06/2021	Revised implementation date(s)	30/09/2021
Latest Update	The Specialist (Finance) advised that this recommendation relates to the introduction of the Finance self-service page on the Intranet and is awaiting a timeline for implementation from the IT department.				
New implementation date	31/12/2021	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Disabled Facilities Grants	Audit year	2020/21	Priority	3
Recommendation	The Disabled Facilities Grant Policy be reviewed in accordance with its stated review cycle.				
Initial management response	The Disabled Facilities Grant Policy will be reviewed in 2021 to 2022. This will include a consultation period before the revised Policy goes through the relevant approval process.				
Responsible Officer/s	Amanda Pharaoh (Specialist – Housing)	Original implementation date	31/03/2022	Revised implementation date(s)	
Latest Update	The Specialist – Housing reconfirmed that the recommendation remains on target to meet the original implementation date.				
New implementation date		Status	Outstanding	The recommendations remains on track to meet its original implementation date.	

Audit title	Disabled Facilities Grants	Audit year	2020/21	Priority	3
Recommendation	The Disabled Facilities Grant Policy be enhanced to include: its link to Council priorities; and more explicit service standards.				
Initial management response	The Disabled Facilities Grant Policy will be reviewed in 2021 to 2022. This will include a consultation period before the revised Policy goes through the relevant approval process.				
Responsible Officer/s	Amanda Pharaoh (Specialist – Housing)	Original implementation date	31/03/2022	Revised implementation date(s)	
Latest Update	The Specialist – Housing reconfirmed that the recommendation remains on target to meet the original implementation date.				
New implementation date		Status	Outstanding	The recommendations remains on track to meet its original implementation date.	

Audit title	NNDR	Audit year	2020/21	Priority	2
Recommendation	A review of resources be undertaken and an action plan be developed to address the backlog of work and to ensure that there are adequate resources going forward.				
Initial management response	A detailed analysis of workload and performance rates over the last 18 months is currently being prepared which will be used to form the basis of any recommendations to produce an action plan and increase resources to reduce the current backlog. Considerations are currently being made to extend an existing temporary resource, and employ further short term assistance to focus on the backlog clearance.				
Responsible Officer/s	Operational Lead – Case Management	Original implementation date	30/06/2021	Revised implementation date(s)	31/03/2022
Latest Update	The Operational Lead – Case Management advised that the NNDR temporary resource arrangement has now come to an end as the NNDR backlog has now been cleared, although the additional temporary COVID post remains in place until August 2022. The recommendation remains on track to meet the revised implementation date.				
New implementation date	31/03/2022	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Council Tax	Audit year	2020/21	Priority	2
Recommendation	A review of resources be undertaken and an action plan be developed to address the backlog of work and to ensure that there are adequate resources going forward.				
Initial management response	A detailed analysis of workload and performance rates over the last 18 months is currently being prepared which will be used to form the basis of any recommendations to produce an action plan and increase resources to reduce the current backlog. Considerations are currently being made to extend an existing temporary resource, and employ further short term assistance to focus on the backlog clearance.				
Responsible Officer/s	Operational Lead – Case Management	Original implementation date	30/06/2021	Revised implementation date(s)	31/03/2022
Latest Update	The Operational Lead – Case Management advised that the existing Case Management temporary resource is to be extended until December 2021. The additional temporary COVID post is extended for a further 12 months to August 2022. The backlog has reduced significantly, from four months at its peak to one month. The recommendation remains on track to meet the revised implementation date.				
New implementation date	31/03/2022	Status	Outstanding	Implementation is in progress but the original target date has not been met.	

Audit title	Lake Services	Audit year	2020/21	Priority	2
Recommendation	Invoiced amounts for encroachments be properly determined 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.				
Initial management response	The Council's leadership team are currently looking at digital prioritisation and Operational Lead for Delivery and Commercial services to feed this into process to stress the need for the new upgraded system.				
Responsible Officer/s	Operational Lead for Delivery and Commercial Services	Original implementation date	31/03/2022	Revised implementation date(s)	
Latest Update	The Operational Lead Delivery and Commercial Services had previously advised that the recommendation remained on track to meet its implementation date. No update was provided for this review.				
New implementation date		Status	Outstanding	The original implementation date has not yet arrived.	

Audit title	Asset Management	Audit year	2020/21	Priority	2
Recommendation	A set of procedure notes be prepared which cover all aspects of fixed asset management including the following: accounting and depreciation; maintenance and repairs; security and insurance; investment and budgeting; verification and audit; valuation and impairment cycles by asset class; and asset management systems used.				
Initial management response	Agreed. A multi-disciplinary group has meet to discuss the practicality of this. Initially the procedure notes will concentrate on the higher-value assets, with some assets prepared later (e.g. museum collection).				
Responsible Officer/s	Finance Lead Specialist supported by IT Shared Service Manager and Operational Lead for Delivery and Commercial Services	Original implementation date	31/12/2021	Revised implementation date(s)	3-1/03/2022
Latest Update	The Finance Lead Specialist stated that Officers have met and agreed the process and some elements of the task are completed. Additional requests related to LGR may reduce the resources available to fully conclude this recommendation and it is now more likely to be completed by the end of the financial year.				
New implementation date	31/03/2022	Status	Outstanding	Implementation is in progress but the original target date will not be met.	

11. **Contract Management**

Audit title	Contract Management	Audit year	2021/22	Priority	2
Recommendation	Contract Procedure Rules be followed for each procurement exercise unless a Request For Exemption From The Contract Procedure Rules Form has been properly completed and approved.				
Initial management response	Instruction to be issued to Assets and Commercial team to adhere to exemption and waiver procedures if appointing single contractor for the works. Waiver/ exemption to be signed off prior to works order being placed.				
Responsible Officer/s	Operational Lead for Delivery and Commercial Services	Original implementation date	31/08/2021	Revised implementation date(s)	
Latest Update	The Operational Lead for Delivery and Commercial Services did not provide an update for this review.				
New implementation date		Status	Outstanding	The original implementation date has passed.	

Audit title	Contract Management	Audit year	2021/22	Priority	2
Recommendation	Paragraph 5 of Article 14 to the Constitution be followed in that contracts over £60,000 be under seal. Paragraph 25.1 of the Contract Procedure Rules be followed in that contracts over £10,000 be in writing. Paragraph 25.4.8 be followed in that contracts over £60,000 shall include a consideration of the need for liquidated damages.				
Initial management response	Instruction to be issued to Assets and Commercial team to adhere to Contract procedure rules and no works to commence on site without contract being in place.				
Responsible Officer/s	Operational Lead for Delivery and Commercial Services	Original implementation date	31/08/2021	Revised implementation date(s)	
Latest Update	The Operational Lead for Delivery and Commercial Services did not provide an update for this review.				
New implementation date		Status	Outstanding	The original implementation date has passed.	

12. **Procurement**

Audit title	Procurement	Audit year	2021/22	Priority	2
Recommendation	In compliance with the Local Government (Transparency Requirements) (England) Regulations 2015, procurement information be published on a quarterly basis. In line with a recommendation of the Local Government Transparency Code 2015, consideration be given to publishing this data at least monthly.				
Initial management response	The Specialist-Performance, Innovation and Commissioning will look at the process for publication with the Caseworker for Freedom of Information. URL links will be tested and the information will be published on a quarterly basis. Monthly publication has been considered, but may be unachievable due to LGR workload issues.				
Responsible Officer/s	Specialist –Performance, Innovation and Commissioning	Original implementation date	31/12/2021	Revised implementation date(s)	-
Latest Update	The Specialist –Performance, Innovation and Commissioning advised that In line with Local Government (Transparency Requirements) (England) Regulations 2015 procurement information will be published on the Council website. Work will continue with the Caseworker for Freedom of Information, Business Process Analysts and Web Development Team. URL links will be tested and the information will be published on a quarterly basis in readiness for the start of 2022/23 financial year.				
New implementation date	01/04/2022	Status	Outstanding	Implementation is in progress but the original target date will not be met.	

Audit title	Procurement	Audit year	2021/22	Priority	2
Recommendation	Contract Procedure Rules be followed for each procurement exercise unless a Request For Exemption From The Contract Procedure Rules form has been properly completed and approved.				
Initial management response	A new Exemption system is being developed which provides alerts to those involved in the process. This will be a form that will be accessible to all who are involved in the procurement process and will be saved centrally. Due to the previous issues we have had with SharePoint, we are looking to do this through Integra. Alerts can be raised to those in the process and therefore can be tracked properly.				
Responsible Officer/s	Procurement Specialist	Original implementation date	31/12/2021	Revised implementation date(s)	
Latest Update	The Procurement Specialist advised that this is still on track. Changes to the Constitution are being implemented on the test form and it is hoped to go live in November with the Integra form				
New implementation date		Status	Outstanding	The original implementation date has not yet arrived.	

Audit title	Procurement	Audit year	2021/22	Priority	2
Recommendation	Request For Exemption From The Contract Procedure Rules forms be held in a single location visible to all Officers who would need access. Only one form be used to evidence all required authorisations.				
Initial management response	A new Exemption system is being developed which provides alerts to those involved in the process. This will be a form that will be accessible to all who are involved in the procurement process and will be saved centrally. Due to the previous issues we have had with SharePoint, we are looking to do this through Integra. Alerts can be raised to those in the process and therefore can be tracked properly.				
Responsible Officer/s	Procurement Specialist	Original implementation date	31/12/2021	Revised implementation date(s)	
Latest Update	The Procurement Specialist advised that this is still on track. Changes to the Constitution are being implemented on the test form and it is hoped to go live in November with the Integra form				
New implementation date		Status	Outstanding	The original implementation date has not yet arrived.	

Audit title	Procurement	Audit year	2021/22	Priority	3
Recommendation	In line with a recommendation of the Local Government Transparency Code 2015, the 'Performance information URL' data field be published.				
Initial management response	There is currently some confusion as to what the URL is supposed to link to and where to gain that information. This has been looked at by the Procurement Specialist, Legal Specialist and Specialist Performance, Innovation and Commissioning. It has been decided that the effort required to implement this recommendation outweighs the benefits to the public of including this field in the Contracts Register.				
Responsible Officer/s	Procurement Specialist/ Specialist Performance Innovation and Commissioning/Specialist Legal	Original implementation date	N/A	Revised implementation date(s)	
Latest Update	N/A				
New implementation date		Status	Considered but not Implemented	Implementation has been considered but will not now be implemented.	

13. The following recommendations have been implemented, or have been superseded where indicated.

Audit Title	Recommendation	Priority	Responsible Officer	Due Date
Asset Management	Assets, which are not subject to a valuation exercise and depreciation, such as Held for Sale, Investment Properties and Heritage Assets, be subject to quarterly reconciliations. The reconciliation should also consider the Assets under Construction account.	2	Specialist (Finance)	14/12/2021
Asset Management	A formal annual asset verification program be implemented and documented whereby all assets, which are not captured by valuation and impairment reviews, are subject to verification.	2	Finance Lead Specialist supported by IT Shared Service Manager and Operational Lead for Delivery and Commercial Services	31/12/2021
Bereavement Services	Existing procedures be amended to include a document date, owner and review period. A full suite of procedures be developed, maintained and tested, sufficient to facilitate effective succession planning.	2	Kayleigh Stockton and Bereavement Specialist	31/12/2021
Bereavement Services	An overall schedule be maintained within Bereavement Services to properly plan and execute periodic site visits to each cemetery and graveyard, to inform any additional identified maintenance work, and to serve as further confirmation of the completion of the identified work.	2	Vicky McDonald/ Bereavement Services Specialist	01/12/2021
Cyber Security	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 (superseded).	2	Performance, Innovation and Commissioning Specialist	30/10/2021
Cyber Security	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 (superseded).	2	Performance, Innovation and Commissioning Specialist	30/10/2021

Audit Title	Recommendation	Priority	Responsible Officer	Due Date
Cyber Security	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 (superseded).	2	Performance, Innovation and Commissioning Specialist	30/10/2021
Data Protection Compliance	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 (superseded).	2	Performance, Innovation and Commissioning Specialist	31/12/2021
Disabled Facilities Grants	A review of the Constitution be completed to clarify procurement rules applicable to DFGs.	2	Lead Specialist – Legal Governance, Democracy (Monitoring Officer)	31/10/2021
Empty Homes	The Empty Homes Strategy definition of an empty home be reconsidered to better align with the work performed by the Empty Homes Officer.	2	Principal Specialist (People)	14/10/2021
Procurement	Section 3 of the Contract Procedure Rules and template Request For Exemption From The Contract Procedure Rules forms be aligned to provide clarity as to which Officers are required to be consulted and to approve requests for exemptions from the Rules.	2	Lead Specialist – Legal Governance, Democracy (Monitoring Officer)	30/11/2021
Debtors	The requirement for the existing overall review of the Period-end Tasks spreadsheets by the Finance Lead Specialist, or a delegate, be assessed, with a view to retaining a practical balance between ongoing workloads versus any potential weakness in control that the lack of such a review may expose. The Period-end Tasks template be updated accordingly.	3	Finance Specialist (Systems and Capital)	30/09/2021

Audit Title	Recommendation	Priority	Responsible Officer	Due Date
Disabled Facilities Grants	The Disabled Facilities Grant Procedure be updated to reflect the current structure and responsibilities.	3	David Bradley (Specialist – Housing Standards)	31/03/2022
Disabled Facilities Grants	Applicants be required to confirm in writing their understanding that for any works to be carried out the two contracting parties are the applicant and the contractor.	3	David Bradley (Specialist – Housing Standards)	31/03/2022
Payroll	Only up-to-date payroll-related policies and guidance be published on the Council's website. A specific review date and document owner be stated within each document.	3	Human Resources Specialist	31/12/2021