



INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Brentwood Borough Council

September 2021

IDEAS | PEOPLE | TRUST



Summary

We have followed up on the status of those High (H) and Medium (M) recommendations due for implementation by 31 August 2021. The position as at 20 September 2021 is summarised below:

	Total	Complete		In Progress		Overdue		Superseded		Not Due		% H & M Recs Completed / Superseded
	H & M	H	M	H	M	H	M	H	M	H	M	
	Recs											
2021/22												
IT Data Breaches	4	-	-	-	-	-	-	-	-	-	4	0%
Local Development Plan	-	-	-	-	-	-	-	-	-	-	-	n/a
C-19 Grants Expenditure	2	-	-	-	-	-	-	-	-	-	2	0%
2020/21												
Risk Management	2	-	-	-	-	-	-	-	-	-	2	0%
Main Financial Systems	5	-	1	-	3	-	-	-	-	-	1	20%
Licensing	6	-	-	-	-	-	-	-	-	2	4	0%
Procurement & Contract Management	4	-	-	-	-	-	-	-	-	-	4	0%
Cyber security	3	-	-	-	2	-	-	-	-	-	1	0%
Street cleaning, Fly Tipping & Enforcement	6	-	-	-	-	-	-	-	-	2	4	0%
Disaster Recovery & Business Continuity	1	-	-	-	-	-	-	-	-	-	1	0%
Performance Management & Formal Complaints	1	-	-	-	1	-	-	-	-	-	-	0%
Sickness Absence	5	-	-	1	4	-	-	-	-	-	-	0%
Corporate Strategy	3	-	-	-	3	-	-	-	-	-	-	0%
Fraud risk assessment	13	1	5	-	6	-	1	-	-	-	-	46%
2019/20												
Risk Management	3	-	3	-	-	-	-	-	-	-	-	100%
Main Financial Systems	3	-	3	-	-	-	-	-	-	-	-	100%
Treasury Management	2	-	2	-	-	-	-	-	-	-	-	100%
Housing Repairs and Maintenance	1	-	-	-	-	-	1	-	-	-	-	0%
Leisure Services	2	-	2	-	-	-	-	-	-	-	-	100%
Housing Benefits	3	-	3	-	-	-	-	-	-	-	-	100%
Food Safety	1	-	1	-	-	-	-	-	-	-	-	100%
Trade Waste	1	-	-	-	1	-	-	-	-	-	-	0%
HR Recruitment	1	-	1	-	-	-	-	-	-	-	-	100%
2018/19												
Workforce Strategy	2	-	1	-	-	-	1	-	-	-	-	50%
Housing Department	2	1	-	-	-	-	-	-	-	-	1	50%
Main Financial Systems	6	-	6	-	-	-	-	-	-	-	-	100%
Housing - Homelessness	2	1	1	-	-	-	-	-	-	-	-	100%
GDPR Compliance	1	-	1	-	-	-	-	-	-	-	-	100%
Disaster Recovery and Business Continuity	3	-	3	-	-	-	-	-	-	-	-	100%
Local Development Plan	2	-	2	-	-	-	-	-	-	-	-	100%
Corporate Projects	3	-	3	-	-	-	-	-	-	-	-	100%
PCI/DSS Compliance	5	1	2	-	-	-	2	-	-	-	-	60%
2017/18 and c/f from 2016/17												
All audits	80	14	66	-	-	-	-	-	-	-	-	100%
	178	18	106	1	20	-	5	-	-	4	24	

Total BDO Recommendations

Of the total 178 recommendations (relating to 2017/18 to 2021/22), 150 were due to be implemented by 31 August 2021. We have confirmed with reference to evidence that 124 have been completed/closed. Five high priority recommendations are outstanding and four are not yet due.

2021/22 Recommendations

Of the 6 recommendations raised in 2020/21, all are not yet due.

2020/21 Recommendations

Of the 49 recommendations raised in 2020/21 (13 of which relate to a fraud risk assessment), 7 have been completed, 20 are in progress, 1 is overdue and 21 are not yet due.

2019/20 Recommendations

Of the 17 recommendations raised in 2019/20, 15 have been completed, 1 is in progress and 1 is overdue.

2018/19 Recommendations

Of the 26 recommendations raised in 2018/19, 22 have been completed, 3 are overdue and 1 is not yet due. The 1 recommendation not yet due will be covered as part of an internal audit of Housing Management information in due course.

2016/17 and 2017/18 Recommendations

Of the 80 recommendations raised in 2016/17 and 2017/18, all have been completed except for 1 that was closed as it will be covered by our 2021/22 audit.

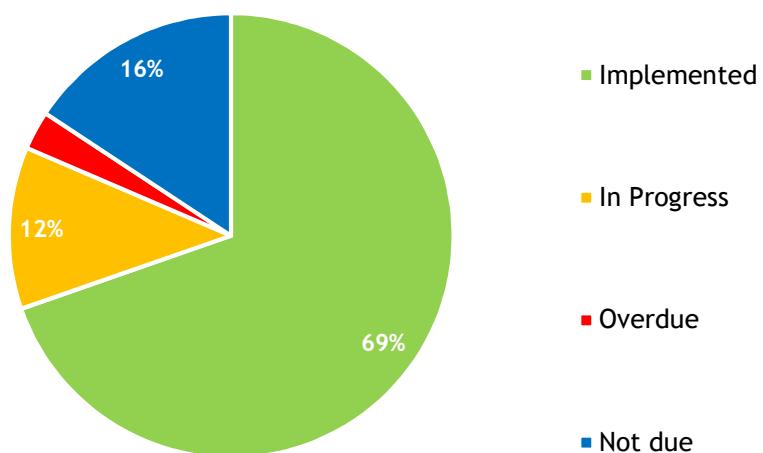
Those which are overdue have surpassed both the original implementation date and the revised implementation dates more than once or no update has been received from officers.

We are disappointed to report that we have not received responses from officers to 3 of the recommendations and we urge the Committee to emphasise to officers the importance of responding to audit requests and implementing recommendations when they become due.

Recommendations not completed will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due.

Where recommendations are in progress, more information on the current status is provided in the pages that follow. This includes those recommendations where management has advised us that the recommendation has been implemented but evidence has yet to be received to enable internal audit to confirm this. No recommendations that have been closed since our last follow-up report to the Audit and Scrutiny Committee.

Status of 2017/18 to 2020/21 Recommendations



Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 - PCI/DSS Compliance				
<p>18/19 PCI/DSS rec 2:</p> <p>a) Identify and clearly and fully document the Council's complete card payment environment</p> <p>b) Review the existing arrangements whereby different systems are used for payment processing and consider rationalising the card payment process</p> <p>c) Complete the annual Self-Assessment Questionnaire as a means of identifying gaps in the Council's requirements of PCI-DSS across the Council's three card payment channels and develop actions to address them</p> <p>d) Establish a timetable for the completion of the annual Self-Assessment Questionnaire.</p>	Medium	Tim Huggins (ICT Manager)	<p>September 2019</p> <p>June 2020</p> <p>September 2020</p> <p>December 2020</p> <p>March 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Previous management update:</u></p> <p>All elements complete except for completion of the annual self-assessment questionnaire (SAQ). The SAQ has been partially completed, further work delayed to deliver priority services for Covid-19 response.</p> <p>All elements complete except for completion of the annual self-assessment questionnaire. The SAQ has been partially completed, further work delayed to deliver priority services for Covid-19 response.</p> <p>This is still yet to be undertaken.</p> <p><u>Internal audit comment:</u></p> <p><i>Internal Audit satisfied from review of evidence provided that all elements complete except for annual self-assessment questionnaire.</i></p>
<p>18/19 PCI/DSS rec 5:</p> <p>A policy should be developed, which sets out how the Council will manage PCI DSS compliance activities and the policy should be reviewed on a regular basis. The policy should include but not be limited to:</p> <ul style="list-style-type: none"> • Assignment of roles and responsibilities for ensuring that the Council is PCI DSS complaint have been assigned • Procedures for staff that are responsible for taking card payments • The Council's security strategy in relation to the storage, processing and transmission of credit card data • A set of instructions for detecting, responding to and limiting the effects of an 	Medium	Tim Huggins (ICT Manager)	<p>September 2019</p> <p>June 2020</p> <p>September 2020</p> <p>October 2020</p> <p>December 2020</p> <p>March 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Previous management update:</u></p> <p>The policy has been developed for approval. Further work delayed to deliver priority services for Covid-19 response. Policy to be approved by September 2020.</p> <p>Storage of data in within the information security policies and management of data is part of the GDPR training.</p> <p>Training to be made available by October 2020.</p> <p>Policy requires approval and training has not yet been completed, due to conflicting priorities with Covid-19 and limited resources. A review will need to be carried out on appropriate virtual training</p>

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
information security event. The Council should develop and disseminate suitable procedure notes for staff, to ensure that working practices are compliant. Appropriate training should be provided on PCI DSS requirements to all members of staff dealing with card payments.				as there are now limited staff dealing with card payments. This is still yet to be completed. <i>Internal audit comment:</i> <i>Internal Audit satisfied from review of the policy dated November 2019 that some of these elements have been included, however further work required to fully complete the recommendation.</i>
2018/19 - Workforce Strategy				
2018/19 Workforce Strategy rec 1: Where outcomes are monitored to confirm progress evidence should be retained to confirm that the outcome is on track or completed. This ensures that any potential slippage is discovered early and there is a greater chance of resolving issues in a timely manner. When formal reviews of the RAG spreadsheet are completed evidence should be checked and if missing, requested and retained on file to support the progress of these outcomes.	Medium	Jacqueline Van Mellaerts (Director of Corporate Resources)	February 2020 December 2020 March 2021 August 2021 October 2021	<u>Management update:</u> A review of the entire strategy will take place in 2021-22 alongside the Councils agreed new Corporate Values and behaviours. <i>Internal audit comment:</i> <i>Remains open.</i>
2019/20 - Housing Repairs and Maintenance				
19/20 Housing R&M rec 1: a) Variation Order and repairs approval limits should be formally documented, for example, within a Scheme of Delegation. b) Management should consider documenting any accepted exceptions to the authorisation limits, such as in respect of Technical Officer/Surveyor approvals of voids repairs. c) The Council should ensure that all Variation Orders are approved by the appropriate individual within the Rocc system, or where this is done outside of the system (e.g. via	Medium	Nicola Marsh (Housing Manager)	a) August 2020 December 2020 March 2021 August 2021 October 2021 b) July 2020 December 2020 March 2021	<u>Previous management update:</u> a) This action has been completed. Authorisation levels are documented. b) This action has been completed. The Voids Supervisor authorises the voids works and variations in line with their authorisation levels, with payments escalated as needed. c) This action has been completed. The variations are authorised by the appropriate person in

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
email), that this is formally documented, and a record kept on file of who approved the variation.			August 2021 October 2021 c) Sept 2020 December 2020 March 2021 August 2021 October 2021	line with the authorisation levels. The contract has been amended. <i>Internal audit comment:</i> Recommendation has been kept open as no evidence has been received to support the actions taken.
2020/21- Fraud Risk Assessment				
20/21 FRA rec 3.1: Regarding disabled facility grants, it is recommended that the GDPR/Data Protection Officer is contacted for their advice regarding GDPR, collection and use of personal data.	Medium	Tim Huggins (DPO Officer)	December 2020 March 2021 August 2021 October 2021	<u>Previous management update:</u> A Privacy Notice has been put together which will be checked by DPO Officer. The DPO officer is awaiting the privacy notice. <i>Internal audit comment:</i> Remains open.

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2019/20 - Trade Waste				
<p>19/20 Trade Waste rec 1:</p> <p>a) Actively search and identify possible opportunities/events available to promote the trade waste service, ensuring that the market audience is understood prior to attending events to ensure they are aligned with the service's target market.</p> <p>b) Liaise with the business rates team to ensure that trade waste leaflets with fee information are distributed as part of the annual business rates information packs.</p> <p>c) Liaise with the food safety team to identify new businesses that may require trade waste services.</p> <p>d) Undertake cold-calling of local businesses in the borough to attract new customers.</p>	Medium	Mike Dun (Trade Waste Officer)	<p>a) March 2020 March 2021 March 2022</p> <p>b) October 2019 February 2020 Closed</p> <p>c) October 2019 February 2020 Closed</p> <p>d) Ongoing 31 March 2021 March 2022</p>	<p><u>Previous management update:</u></p> <p>a) Staff issues and the impact of coronavirus have adversely affected progress.</p> <p>We have now employed a Compliance & Performance Manager who is proactively seeking solutions to the challenges facing the Business Waste services.</p> <p>We have circulated information on the new recycling service to all our clients by email, which has generated</p> <p>b) A leaflet was drawn up that promotes the services of the Business Waste Team and was delivered in March along with the NDR demand to all businesses in Brentwood.</p> <p>c) The Food Safety Team do refer to the waste services that the Council can offer.</p> <p>d) Staff issues and the adverse impact of Corona Virus making this activity difficult at the moment. All efforts going on existing client base to protect it.</p> <p><u>Internal audit comment:</u></p> <p><i>Part b was previously closed following receipt of the leaflet.</i></p> <p><i>Part c was previously closed following confirmation received from the service.</i></p> <p><i>Parts (a) and (d) remain open.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21 - Fraud Risk Assessment				
<p>20/21 FRA rec 1.3:</p> <p>The Senior Procurement Officer to review best practice regarding independent and/or senior tender panel members and incorporate these into procurement and tendering documentation.</p>	Medium	Jane Mitchell (Senior Procurement Officer)	<p>March 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Previous management update:</u></p> <p>Best practice currently under review as part of developing new Procurement Strategy.</p> <p><u>Internal audit comment:</u></p> <p>Remains open.</p>
<p>20/21 FRA rec 1.6:</p> <p>The Finance Business Partners to ensure that they review actual contract spend against contract with the Contract Manager and report this to the contract management board or Head of Service on a periodic basis.</p>	Medium	Jane Mitchell (Senior Procurement Officer) & Phoebe Barnes (Corporate Finance Manager)	<p>March 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Previous management update:</u></p> <p>Diagnostic Survey sent to all contract managers to obtain their views of current practice. Includes questions on how well contracts are managed. Plan is to provide contract management training. This point can be covered in the training and then best practice developed.</p> <p><u>Internal audit comment:</u></p> <p>Remains open.</p>
<p>20/21 FRA rec 1.7:</p> <p>The Senior Procurement Officer to refer to The Government's guidance "Review into the risks of fraud and corruption in local government procurement" and incorporate this awareness into the Council's procurement processes.</p>	Medium	Jane Mitchell (Senior Procurement Officer) & Victoria Banerji (Corporate Fraud Manager)	<p>June 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Previous management update:</u></p> <p>Procurement processes to be re-written as part of rewriting Procurement Strategy and re-drafting Standing Orders.</p> <p><u>Internal audit comment:</u></p> <p>Remains open.</p>
<p>20/21 FRA rec 1.8:</p> <p>The Senior Procurement Officer to refer to the Procurement Fraud and Corruption Risk matrix in the Government's guidance "Review into the risks of fraud and corruption in local government procurement" and incorporate into the Council's procurement processes.</p>	Medium	Jane Mitchell (Senior Procurement Officer) & Victoria Banerji (Corporate Fraud Manager)	<p>June 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Previous management update:</u></p> <p>Procurement processes to be re-written as part of rewriting Procurement Strategy and re-drafting Standing Orders.</p> <p><u>Internal audit comment:</u></p> <p>Remains open.</p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>20/21 FRA rec 2a.1:</p> <p>HR Manager to ensure that the Home Office's "Right to Work Checklist" is used for all employee identity checks.</p>	Medium	Nichola Mann (HR Manager)	<p>March 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Previous management update:</u></p> <p>Due to Covid the process on checking 'right to work' has been amended until the 31 August 2021. We have been following the government guidelines in respect of this and will continue to do so until the 31 August 2021 or whenever the guidelines change. We continually check for any updates to ensure we are following the correct process.</p> <p><u>Internal audit comment:</u></p> <p><i>Remains open.</i></p>
<p>20/21 FRA rec 3.2:</p> <p>Senior Procurement Officer to consider procurement best practice for the use of existing DFG contractors and the sole Technical Surveyor, to ensure that the Council's best interests are protected.</p>	Medium	Jane Mitchell (Senior Procurement Officer) & Environmental Health Manager	March 2021	<p><u>Previous management update:</u></p> <p>Clients do not have to use one of the Council contractors and contract is priced against other competitors. However, Officers can review best practice.</p> <p>This action remains ongoing.</p> <p><u>Internal audit comment:</u></p> <p><i>Remains open as no update received.</i></p>
2020/21 - Performance Management and Formal Complaints				
<p>20/21 PM rec 2:</p> <p>a) The Council should formally consider whether it is appropriate to extend the response deadlines set out in the Complaints Policy during the Covid-19 pandemic.</p> <p>b) Management should ensure that response dates are correctly recorded in the complaints register, based on the dates in the response letters, so that there is an accurate record of actual response times against the required times.</p>	Medium	<p>Sarah Bennett (Manager of Customers and Performance)</p> <p> </p> <p>Sarah Bennett (Manager of Customers and Performance) & Stephanie Meek (Customer Contact Supervisor)</p>	<p>February 2021</p> <p>Complete</p> <p> </p> <p>January 2021</p> <p>Complete</p> <p> </p> <p>July 2021</p>	<p><u>Previous management update:</u></p> <p>a) It is not envisaged that response deadlines will be further affected due to ongoing COVID stability.</p> <p>b) Complete - human error will remain a risk, however, complaints administrators have been made aware of the importance of accurately recording the response date on</p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
c) Management should consider including complaints response times in the quarterly performance and complaints report, to allow adequate monitoring.		Sarah Bennett (Manager of Customers and Performance)	August 2021 October 2021	the case management document. c) In progress - this will be included in the first Member Working Group for 2021/22 (due to be held August 2021). <i>Internal audit comment:</i> <i>Recommendation held open until all elements complete and evidenced.</i>
2020/21 - Corporate Strategy				
20/21 CS rec 2:	Medium			<u>Previous management update:</u>
a) Management should review the projects underpinning the Business and Recovery Plan, and assess whether any projects need to be set up to ensure the delivery of the outstanding or ongoing 2020/21 strategic objectives.		Tim Huggins (ICT Manager)	April 2021 August 2021 October 2021	a) The project framework is still embedding, and projects are being registered frequently. Directors are undertaking reviews of their objectives with the Project Team to ensure that all of these objectives are captured and monitored.
b) Management should ensure that the Business and Recovery Plan register is updated to include a status rating for the six strategic objectives that do not have a rating in the October 2020 register.		Tim Huggins (ICT Manager)	Complete but to be evidenced	b) The finer details of the Business and Recovery Plan are still being updated with Directors. A mechanism for monthly review is in place where relevant updates, including status, will be made. <i>Internal audit comment:</i> <i>Remains open as no update received.</i>
20/21 CS rec 3:	Medium			<u>Previous management update:</u>
a) Management should ensure that the service plans for Corporate Finance, Risk & Insurance and Communications are completed and made available to staff.		Jacqui Van Mellaerts (Director of Corporate Resources)& Steve Summers (Chief Operating officer)	December 2020 August 2021 October 2021	a) Outstanding service plans have been delayed due to other high priority commitments, however, are expected imminently.

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
b) The focus areas and annual targets in service plans should clearly identify and reference to each of the strategic objectives for the year, as relevant to each service.		Tim Huggins (ICT Manager)	January 2021 August 2021 October 2021	b) The task of matching projects and service plans was undertaken. A new Business plan for this year is being developed and a projects and programmes board has been formally setup. <i>Internal audit comment:</i> <i>Remains open until fully complete and evidenced.</i>
20/21 CS rec 4:	Medium			<u>Previous management update:</u>
a) Management should ensure that appropriate time lines are set for completion and publication of all strategies that are being developed or updated to support the Corporate Strategy.		Steve Summers (Chief Operating Officer) Steve Summers (Chief Operating Officer)	March 2021 July 2021 October 2021	a) This will be picked up by the Council's Information Governance Group which is just being revamped. A report will be made to SLT within the next few weeks. As part of their new ToR, the group will monitor the Council's strategies timelines as appropriate.
b) Other published strategies should also be reviewed to check if they remain valid or are in need of updating.			Closed	b) Evidence provided of the review undertaken of the document library (and associated web publications) as part of the preliminary work undertaken for the Council's new website. <i>Internal audit comment:</i> <i>Part (b) closed by Internal Audit following receipt of evidence of the document library review carried out for the new website.</i>
2020/21 - Sickness Absence				
20/21 SA rec 1: Depot management should ensure that all staff complete a sickness self-certification form on return to work for absences of less than seven days, or provide a fitness for work certificate from their doctor or hospital for absences over seven	High	Darren Laver (Operations Manager) & Nichola Mann (HR Manager)	February 2021 August 2021 October 2021	<u>Previous management update:</u> Self-certification forms are not completed and on reviewing are not required. If an absence goes beyond 7 calendar days fit notes are supplied

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
days, and that this documentation is retained.				and the Managers have been receiving these and emailing to the HR inbox to be filed on the employee file. The Absence Management Policy will be reviewed and updated to reflect this. <i>Internal audit comment:</i> <i>Remains open until the policy is updated.</i>
20/21 SA rec 2: Depot management should ensure that line managers are maintaining regular contact with employees who have been off sick for more than four weeks and that a central confirmation of this contact is made by the line manager to evidence that it is being done.	Medium	Darren Laver (Operations Manager) & Nichola Mann (HR Manager)	February 2021 August 2021 October 2021	<u>Previous management update:</u> The HR Manager has undertaken a spot check of a couple of long term absences and the Managers have shared messages that they have had with the employee in order to maintain contact. <i>Internal audit comment:</i> <i>Remains open until evidenced.</i>
20/21 SA rec 3: Depot management should ensure that line managers carry out return to work interviews and retain a record of it.	Medium	Darren Laver (Operations Manager) & Nichola Mann (HR Manager)	February 2021 August 2021 October 2021	<u>Previous management update:</u> The HR Manager has undertaken a spot check on return to works and can confirm that these are being undertaken and forwarded to the HR inbox for filing on the employees' files. <i>Internal audit comment:</i> <i>Remains open until evidenced.</i>
20/21 SA rec 4: a) Line managers should be reminded to look out for short term sickness trigger events and ensure that the stages of absence management process within the Council's Absence Management Policy is followed. b) Depot management should ensure that stage 1 and stage 2 interviews are carried out for	Medium	Nichola Mann (HR Manager) supported by Extended Leadership Team Extended Leadership Team &	February 2021 August 2021 October 2021 February 2021	<u>Previous management update:</u> On reviewing the HR Manager has noted that there is still disparity. She has liaised with the Corporate Director - Environment & Communities to discuss this and it has been agreed that a number of bitesize training sessions will be arranged to ensure

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
all long term sickness in accordance with the Council's policy.		Nichola Mann (HR Manager)	August 2021 October 2021	managers are clear of what their roles and responsibilities are in terms of absence management.
c) Line managers should inform the HR Manager when trigger events occur and seek HR support when carrying out the second stage of the absence management stage process.		Darren Laver (Operations Manager) & Nichola Mann (HR Manager)	February 2021 August 2021 October 2021	<i>Internal audit comment:</i> <i>Remains open until the training has been carried out.</i>
20/21 SA rec 5:	Medium			<u>Previous management update:</u>
a) Line managers should be reminded of the importance of entering the correct number of sickness days in DASH.		Extended Leadership Team & Nichola Mann (HR Manager)	February 2021 August 2021 October 2021	Period checks were undertaken and dates were correct on Dash. Dash and the Depot absence recording spreadsheet is no longer used to record absence as this is done on the iTrent system, however return to works are still undertaken via Dash and so we will continue to periodically check the information to ensure consistent data is held on the RTWs and the iTrent system.
b) Management should periodically carry out spot checks on the number of sickness days entered into DASH, back to the signed return to work forms.		Nichola Mann (HR Manager) supported by Extended Leadership Team	February 2021 August 2021 October 2021	
c) Management should periodically carry out spot checks on the number of sickness days entered into the payroll system for both DASH and Depot absences, back to the DASH system or the Depot's Waste and Grounds absences recording spreadsheet.		Nichola Mann (HR Manager) supported by Extended Leadership Team	February 2021 August 2021 October 2021	<i>Internal audit comment:</i> <i>Remains open until it is evidenced.</i>
2020/21 - Cyber Security				
20/21 CS rec 1:	Medium	Tim Huggins (ICT Manager)	July 2021 October 2021	<u>Management previous response:</u>
a) The Council should establish a cyber security awareness programme for all staff and implement the approach that is planned to raise awareness for Members and senior management.				Awareness training for Extended Leadership has been carried out (5th Feb 2021). The Senior leadership Training is booked in for 9th March 2021 and Member training to be arranged.
b) Training completion should be monitored and there should be				

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
a record of all the training that has been provided and completed.				<p>Training for all staff will be through our GDPR e-learning course which should be undertaken yearly.</p> <p><i>Internal audit comment:</i> Recommendation remains open.</p>
<p>20/21 CS rec 2:</p> <p>The draft Cyber Incident Response Plan should be finalised and approved and made available to all relevant members of staff.</p>	Medium	Tim Huggins (ICT Manager)	<p>May 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Management update:</u></p> <p>A draft Cyber Incident Response Plan has been developed with some of the supporting documentation - i.e. playbooks and treat actor library. There was a delay in the setting up IG group but that has now been agreed so will take plan to the group for sign off.</p> <p><i>Internal audit comment:</i> Remains open until fully complete and evidenced.</p>
2020/21 - Main Financial Systems				
<p>20/21 MFS rec 1:</p> <p>Officers preparing and approving the housing rent control account reconciliation should ensure that unreconciled items are carefully reviewed and resolved on a monthly basis.</p>	Medium	Connie Wallis (Link accountant)	<p>June 2021</p> <p>October 2021</p>	<p><u>Previous management response:</u></p> <p>The balances on these accounts are the amounts that need to be journalled for that month to bring the reconciliation back to zero. Demonstrating that a reconciliation has taken place, there are reconciliation items that need to be rectified. However, once the items are journalled, the reconciliation can be refreshed to demonstrate the journal has ensured the reconciliation has reverted to zero. Officers do ensure the unreconciled items are reviewed as these items relate to the journal and the journal resolves them.</p> <p><i>Internal audit comment:</i> Remains open until fully complete and evidenced.</p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>20/21 MFS rec 3:</p> <p>Officers should review the Council's policies and guidance for the creation of new client accounts and consider including a requirement for independent review and approval within departments, as well as further guidelines for the retention of supporting documentation.</p>	Medium	Alex Webber (Systems accountant)	<p>July 2021</p> <p>October 2021</p>	<p><u>Previous management response:</u></p> <p>Adding a layer of authorisation to customer account could cause further delays in invoicing new customers due to the small teams that operate. As the creation of customers and invoices are done departmentally and not centrally, this could have a knock-on effect with collection of income within a timely manner, therefore unless the process was taken centrally, the recommendation would not be advantageous to the council. On the point of retention of supporting documentation of new customers, this can be communicated to all departments to remind them of the responsibility of holding this information.</p> <p><u>Internal audit comment:</u></p> <p><i>No updated response received.</i></p>
<p>20/21 MFS rec 5:</p> <p>a) The debt recovery and write off policy should be reviewed and management should consider amending the due dates if current dates are not considered realistic in the current climate.</p> <p>b) Staff should be reminded to take recovery actions in line with the policy.</p>	Medium	<p>Alex Webber (Systems accountant) and Phoebe Barnes (Corporate Finance Manager)</p> <p>Alex Webber (Systems accountant)</p>	<p>Closed</p> <p>November 2021</p>	<p><u>Management response:</u></p> <p>The policy has been reviewed and updated.</p> <p>Refresher to officers regarding corporate debt recovery will be conducted. This will be done via 1-2-1s with staff.</p> <p><u>Internal audit comment:</u></p> <p><i>Part (a) closed following receipt of updated policy.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2017/18 - Partnerships				
<p>17/18 Partnerships rec 3:</p> <p>The approval status should be verified for all existing partnerships recorded in the Partnership Register. Where approval was not obtained, the 'Partnership Checklist' and 'Partnership Self-Assessment Tool' should be completed and submitted for retrospective approval from the Head of Service or relevant Committee as appropriate</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p>March 2018</p> <p>January 2019</p> <p>March 2019</p> <p>February 2020</p> <p>September 2020</p> <p>December 2020</p> <p>March 2021</p> <p>August 2021</p>	<p><u>Previous management update:</u></p> <p>The recommendation has not been a priority to complete during the Covid-19 pandemic. It requires reviewing historic and applying retrospective information.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed as it will be covered by our audit of partnerships in 2020/21.</p>
2020/21 - Main Financial Systems				
<p>20/21 MFS rec 4:</p> <p>a) Officers should consider implementing a policy whereby invoices over a certain value are required to be independently reviewed.</p> <p>b) Backing documentation for invoices raised should be stored in a centralised folder so that it can be easily accessed.</p> <p>c) Staff should be reminded to raise invoices within a reasonable period after the provision of goods or services, ideally within a set number of days.</p>	Medium	<p>Alex Webber (Systems accountant)</p> <p>Alex Webber (Systems accountant)</p> <p>Alex Webber (Systems accountant)</p>	<p>N/A</p> <p>July 2021</p> <p>July 2021</p>	<p><u>Management response:</u></p> <p>Invoice limits can be added, although this would prevent officers from raising invoices over a certain limit, this would require certain users to go in and authorise invoice batches, which can in turn, delay income and the timely raising of invoices, due to the size of the teams that currently raise the invoices.</p> <p>Officers have been reminded to save the supporting documentation when raising invoices.</p> <p>Invoice raisers have been reminded of the correct time frames for when they need to raise invoices.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed following receipt of the e-mail reminders.</p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21 - Fraud Risk Assessment				
<p>20/21 FRA rec 1.2:</p> <p>The Director of Corporate Resources to review the benefits of fully implementing the Procurement to Pay (P2P) process to increase the percentage of expenditure that requires an authorised purchase order to be raised before the invoice is paid.</p>	Medium	Jacqueline Van Mellaerts (Director of Corporate Resources)	<p>March 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Management update:</u></p> <p>This has been signed off for approval by the Programme Board.</p> <p>Officers are aiming to have a soft launch of this in three departments in September or October 2021. After that it will be slowly progressed to the other three directorates. The aim is that from 1 April 2022, there will be a strictly No PO no Pay policy, apart from some exemptions which will be listed and circulated, with all relevant suppliers notified in February or March 2022.</p> <p><u>Internal audit comment:</u></p> <p><i>Recommendation closed by Internal Audit following receipt of evidence of approval by the Programme Board.</i></p>
<p>20/21 FRA rec 2b.1:</p> <p>The Director of Corporate of Resources to review the level of scrutiny and checks being carried out in respect of housing benefit claimant identity and the resourcing available at the shared service to carry out these checks, taking account of the Council's risk appetite.</p>	High	Jacqueline Van Mellaerts (Director of Corporate Resources) & Revenue and Benefits Manager (Samantha Stanley)	<p>June 2021</p> <p>August 2021</p> <p>October 2021</p>	<p><u>Management update:</u></p> <p>All Rev & Bens staff have had awareness training in the past; however, the shred service is in the process of arranging a fraud awareness refresher training session in the next few months.</p> <p>E-learning fraud awareness training is carried out annually. There is a compliance team that scrutinises claims and refers cases to the DWP Fraud teams where there are inconsistencies in benefit claims. Regular Housing Benefit reviews are carried out to mitigate fraud and error.</p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<p><i>Internal audit comment:</i></p> <p><i>Recommendation closed by Internal Audit as e-mail evidence provided that the Director of Corporate of Resources has reviewed the level of scrutiny and checks being carried out by the shared service.</i></p>



FOR MORE INFORMATION:

GREG RUBINS

Partner, Public Sector
greg.rubins@bdo.co.uk

JANINE COMBRINCK

Director / Public Sector Assurance
janine.combrinck@bdo.co.uk

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