INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Brentwood Borough Council

November 2021

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BDO

Summary

We have followed up on the status of those High (H) and Medium (M) recommendations due for implementation by 31 October 2021. The positon as at 25 November 2021 is summarised below:

	Total H & M Recs	Complete		In Progress		Overdue		Superseded		Not Due		% H & M Recs Completed / Superseded
		H	M	H	M	H	M	H	M	H	M	
2021/22												
Planning	3	-	-	-	-	-	-	-	-	-	3	0%
IT Data Breaches	4	-	1	-	1	-	-	-	-	-	2	25%
Local Development Plan	-	-	-	-	-	-	-	-	-	-	-	n/a
C-19 Grants Expenditure	2	-	2	-	-	-	-	-	-	-	-	100%
2020/21												
Risk Management	2	-	-	-	-	-	-	-	-	-	2	0%
Main Financial Systems	5	-	3	-	1	-	-	-	-	-	1	60%
Licensing	6	-	-	-	-	-	-	-	-	2	4	0%
Procurement & Contract Management	4	-	-	-	3	-	-	-	-	-	1	0%
Cyber security	3	-	-	-	2	-	1	-	-	-	-	0%
Street cleaning, Fly Tipping & Enforcement	6	-	-	1	-	-	-	-	-	1	4	0%
Disaster Recovery & Business Continuity	1	-	-	-	1	-	-	-	-	-	-	0%
Performance Management & Formal Complaints	1	-	1	-	-	-	-	-	-	-	-	100%
Sickness Absence	5	-	3	-	-	1	1	-	-	-	-	60%
Corporate Strategy	3	-	2	-	-	-	1	-	-	-	-	67%
Fraud risk assessment	13	1	12	-	-	-	-	-	-	-	-	100%
2019/20												
Risk Management	3	-	3	-	-	-	-	-	-	-	-	100%
Main Financial Systems	3	-	3	-	-	-	-	-	-	-	-	100%
Treasury Management	2	-	2	-	-	-	-	-	-	-	-	100%
Housing Repairs and Maintenance	1	-	1	-	-	-	-	-	-	-	-	100%
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%
	181	18	125	1	9	1	6	-	-	3	18	

Total BDO Recommendations

Of the total 181 recommendations (relating to 2017/18 to 2021/22), 160 were due to be implemented by 31 October 2021. We have confirmed with reference to evidence that 143 have been completed/closed. Two high priority recommendations are outstanding and three are not yet due.

2021/22 Recommendations

Of the 9 recommendations raised in 2021/22, 3 have been completed, 1 is in progress and 5 are not yet due.

2020/21 Recommendations

Of the 49 recommendations raised in 2020/21 (13 of which relate to a fraud risk assessment), 22 have been completed, 4 are in progress, 8 are overdue and 15 are not yet due.

2019/20 Recommendations

Of the 17 recommendations raised in 2019/20, 16 have been completed and 1 is in progress.

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 closed.

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.

Whilst we have not received responses from officers to 2 of the 17 recommendations that are in progress or overdue, we received responses to 34 recommendations since our last follow up report to the Audit and Scrutiny Committee and we have closed 19 recommendations in the period. We urge the Committee to continue to emphasise to officers the importance of responding to audit requests and implementing recommendations when they become due.
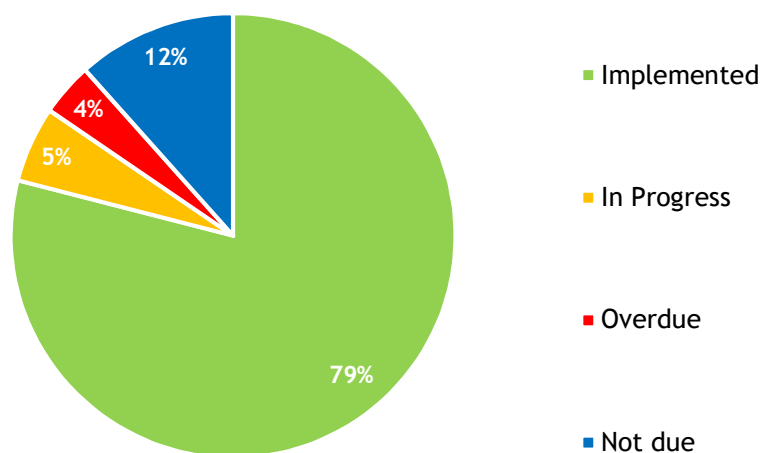
Recommendations not completed will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due.

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.

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				
18/19 PCI/DSS rec 2: a) Identify and clearly and fully document the Council's complete card payment environment b) Review the existing arrangements whereby different systems are used for payment processing and consider rationalising the card payment process 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 d) Establish a timetable for the completion of the annual Self-Assessment Questionnaire.	Medium	Tim Huggins (ICT Manager)	~~September 2019~~ ~~June 2020~~ ~~September 2020~~ ~~December 2020~~ ~~March 2021~~ ~~August 2021~~ ~~October 2021~~ September 2022	<u>Management update:</u> 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. This is still yet to be undertaken. The focus has been on supporting services during the pandemic, with the result that many projects and tasks were put on hold and the IT team is now working through a backlog. In addition, there are several vacant posts. The service has gone through a restructure, which should address some of the backlog and enable the team to support services going forward in a different working environment. *<u>Internal Audit comment:</u>* *Parts (a) to (c) were previously closed by Internal Audit. Part (d) remains open.*
18/19 PCI/DSS rec 5: 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: • 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	Medium	Tim Huggins (ICT Manager)	~~September 2019~~ ~~June 2020~~ ~~September 2020~~ ~~October 2020~~ ~~December 2020~~ ~~March 2021~~ ~~August 2021~~ October 2021	<u>Management update:</u> 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. Storage of data in within the information security policies and management of data is part of the GDPR training. Training to be made available. Policy requires approval and training has not yet been completed, due to conflicting priorities with Covid-19 and limited resources. A review will

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
• A set of instructions for detecting, responding to and limiting the effects of an 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.				need to be carried out on appropriate virtual training as there are now limited staff dealing with card payments. This is still yet to be completed, for the same reasons noted under *18/19 PCI/DSS rec 2.* *Internal Audit comment:* *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.*
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~~ January 2022	*Management update:* From when the audit was carried out, there has been a lot of change within the organisation and priorities have been sought from other strategy documents, as well as focusing on operational outcomes. A complete review of the strategy will be carried out alongside incorporating the recently agreed corporate values (Nurture, belong, Smart and Dynamic). It is expected this review to take place by the end of the financial year. *Internal Audit comment:* *Recommendation remains open until a review of the Workforce strategy has been carried out.*
2020/21- Cyber Security				
20/21 CS rec 2: The draft Cyber Incident Response Plan should be finalised and approved and made available to all relevant members of staff.	Medium	Tim Huggins (ICT Manager)	~~May 2021~~ ~~August 2021~~ ~~October 2021~~ June 2022	*Management update:* 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

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				delay in the setting up IG group but that has now been agreed so will take plan to the group for sign off. *Internal Audit comment:* *Remains open until fully complete and evidenced. Moved from 'In progress' to 'Overdue'.*
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 days, and that this documentation is retained.	High	Darren Laver (Operations Manager) & Nichola Mann (HR Manager)	~~February 2021~~ ~~August 2021~~ ~~October 2021~~ January 2022	Management update: Self-certification forms on return to work for absences of less than seven days are not completed and on review are not required. The HR manager has carried out an exercise to review sickness absence procedures since implementation of iTrent on 1 April 2021 and is using the information from the review to liaise with the Extended Leadership team to identify areas of support and guidance requirements. The findings have shown that in the majority of cases, if an absence goes beyond 7 calendar days fit notes are supplied and the managers have been receiving these and emailing to the HR inbox to be filed on the employee file. Where they have not been received for absences over 7 calendar days, the HR manager is contacting the individual managers to ask them to obtain the relevant fit notes. The Absence Management Policy will be reviewed and updated to reflect this and any necessary training will be provided. Internal Audit comment: *Recommendation left open until the policy has been updated. Moved from 'in progress' to 'Overdue'.*

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
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 all long term sickness in accordance with the Council's policy. 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.	Medium	Nichola Mann (HR Manager) supported by Extended Leadership Team Extended Leadership Team & Nichola Mann (HR Manager) Darren Laver (Operations Manager) & Nichola Mann (HR Manager)	~~February 2021~~ ~~August 2021~~ ~~October 2021~~ January 2022	<u>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 managers are clear of what their roles and responsibilities are in terms of absence management. <u>*Internal Audit comment:*</u> *Recommendation held open until the training has been provided. Moved from 'in progress' to 'Overdue'.*
2020/21 – Corporate Strategy				
20/21 CS rec 3: a) Management should ensure that the service plans for Corporate Finance, Risk & Insurance and Communications are completed and made available to staff. 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.	Medium	Jacqui Van Mellaerts (Director of Corporate Resources)& Steve Summers (Chief Operating officer) Tim Huggins (ICT Manager)	~~December 2020~~ ~~August 2021~~ ~~October 2021~~ February 2022 ~~January 2021~~ ~~August 2021~~ ~~October 2021~~ Complete	<u>Management update:</u> a) Outstanding service plans have been delayed due to other high priority commitments, however, are expected imminently. b) The task of matching projects and service plans was undertaken. A new Business plan has been developed and a projects and programmes board formally set up. The Projects team will review the strategic outcomes for 2022/23 as well.

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				Internal Audit comment: *Part (a) remains open until we obtain evidence that all service plans have been completed. Moved from 'In progress' to 'Overdue'. Part (b) has been closed following receipt of current Business Plan and confirmation that the mapping of service plans to strategic objectives has been carried out.*

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2019/20 – Trade Waste				
19/20 Trade Waste rec 1: 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. 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. c) Liaise with the food safety team to identify new businesses that may require trade waste services. d) Undertake cold-calling of local businesses in the borough to attract new customers.	Medium	Mike Dun (Trade Waste Officer)	a) ~~March 2020~~ ~~March 2021~~ March 2022 b) ~~October 2019~~ ~~February 2020~~ Closed c) ~~October 2019~~ ~~February 2020~~ Closed d) ~~Ongoing~~ ~~31 March 2021~~ March 2022	Previous management update: a) Staff issues and the impact of coronavirus have adversely affected progress. We have now employed a Compliance & Performance Manager who is proactively seeking solutions to the challenges facing the Business Waste services. We have circulated information on the new recycling service to all our clients by email, which has generated 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. c) The Food Safety Team do refer to the waste services that the Council can offer. 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. *Internal audit comment:* *Part b was previously closed following receipt of the leaflet.* *Part c was previously closed following confirmation received from the service.* *No update received from management.* *Parts (a) and (d) remain open.*

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21 – Cyber Security				
20/21 CS rec 1: 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. b) Training completion should be monitored and there should be a record of all the training that has been provided and completed.	Medium	Tim Huggins (ICT Manager)	~~July 2021~~ ~~October 2021~~ April 2022	<u>Management update:</u> The Council has partnered with Evalian and is implementing their elearning portal for GDPR/DPA/Info Security training. The Council has signed up to a Phishing Exercises service and will be launching exercises. The Council has also partnered with CM Alliance for further cyber awareness training. SLT and ELT have completed awareness training. *<u>Internal audit comment</u>:* *Recommendation remains open until monitoring of the above awareness activity completion can be evidenced.*
20/21 CS rec 3: a) The Council should either deploy appropriate vulnerability scanning tools or approach Hytec for adding extra functionality to Alien Vault to identify all vulnerabilities present across its IT network on a routine basis (monthly/quarterly). b) There should be defined procedures in place for addressing vulnerabilities as and when they are identified.	Medium	Tim Huggins (ICT Manager)	~~September 2021~~ Closed ~~September 2021~~ April 2022	<u>Management update:</u> a) The Council has moved on from doing scanning then reacting to those scans - due to our move to the cloud Azure is proactively bringing vulnerabilities to us so this is now business as usual. In addition the Council uses a Managed Security Service who is on the lookout for live threats and notifying problems to us, along with regular monthly account meetings and regular monthly technical Investigation Case reviews. b) This is work in progress. *<u>Internal audit comment</u>:* *Part (a) closed by Internal Audit following receipt of management update. Part*

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				(b) remains open until fully complete and evidenced.

2020/21 - Street cleaning, Fly Tipping & Enforcement				
20/21 ENV rec 6: a) The Environmental Health and Enforcement Team should develop detailed protocols or procedures, providing guidance on their activities and current working practices. The protocols should include their current working arrangements including documentation, response targets and actions, follow up actions, risk profiling, conflict resolution, the FPN issuing process and cancellations, investigations, evidence retention and training. b) The Environmental Health and Enforcement Team should develop a detailed and combined database incorporating all the incidents raised by the SCT and complaints received from the wider community to ensure all investigations are carried out correctly and to eliminate the possibility of duplication or non-identification. The database should also include complaint resolution dates and action dates to compare performance against the informal five day response targets and 28 days target for cases to be resolved.	High	Daniel Cannon (Community Safety & CCTV Manager)	~~October 2021~~ February 2022	Initial management response: Management agrees with some of the findings documented in the content of this report. The recommendations put forward were something the service were looking to implement as a department and this report only reiterated the need for rigorous policies and procedures in this area of service. Our priority will be to implement a reactive database where cases, locations and type can be identified, quantified, and tracked. We will introduce a new policy and procedure to support recommendations and ensure it captures the findings presented in this report. The service's aim because of this will be able to proactively demonstrate the work done to prevent fly tipping whilst addressing the ongoing frequency with reactive measures. The report recognises the ongoing collaboration with other department such as housing and street scene as well as with external partners such as Essex Police and other housing associations. Work will also be done to ensure any databases can be collaboratively reviewed. The service have acted decisively and proactively since the initial recommendation of the report was supplied to us. The Council is now

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				working with National Enforcement Solutions to devote significant and intentional resources to this area. To coincide with this, policy and procedures and corresponding databases will support the effective administration and delivery of this service, with a future review in order to reinstate the Enforcement back into the Council. *Internal Audit comment:* *No update received.*
2020/21 – Disaster Recovery and Business Continuity				
20/21 DR&BC rec 1: Management should perform a training needs analysis to identify and assess the level and type of training required by all members of staff with regards to business continuity and disaster recovery and should develop a mandatory training programme that is based upon these requirements. Training delivery methods could include, but not be limited to, the exercise types suggested in Appendix I in our report. Attendance should be recorded and monitored and training records should be maintained for audit purposes. Furthermore, Management should conduct a formally documented test of its business continuity and disaster recovery arrangements and should put arrangements in place to test them on a routine basis or following a significant change to the Council's operations. The results of the tests should be reported to Senior Management and any issues identified should be resolved in a timely manner.	Medium	Sue White, (Risk and Insurance Officer)	~~October 2021~~ June 2022	Management update: The Risk and Insurance Officer had a meeting with Zurich Risk Engineering in August 2021 to discuss this. It was proposed that they would provide some initial training in 2022, followed by a Business Continuity Exercise – potentially around a Cyber event following the renewal in April 2022 when further funds become available. The Council is now waiting for a formal proposal from Zurich Risk Engineering. *Internal Audit comment:* *Recommendation remains open until training and a test of business continuity arrangements has been carried out.*
2020/21 – Main Financial Systems				
20/21 MFS rec 5: a) The debt recovery and write off policy should be reviewed and management should	Medium	Alex Webber (Systems	Closed	Management update: The policy has been reviewed and updated.

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
consider amending the due dates if current dates are not considered realistic in the current climate.		accountant) and Phoebe Barnes (Corporate Finance Manager)		
b) Staff should be reminded to take recovery actions in line with the policy.		Alex Webber (Systems accountant)	November 2021	Refresher to officers regarding corporate debt recovery will be conducted. This will be done via 1-2-1s with staff. Internal Audit comment: *Part (a) closed by Internal Audit following receipt of updated policy.*
2020/21 – Procurement and Contract Management				
20/21 P&CM rec 1: a) A training need analysis should be carried out and a training programme for contract management and procurement devised. b) Training in this area should be delivered to relevant members of staff according to their needs and completion of training should be overseen by the Senior Leadership Team.	Medium	Jane Mitchell (Senior Procurement Officer)	~~June 2021~~ Closed ~~30 September 2021~~ March 2022	Management update: Training on contract management and procurement was discussed at a Senior Leadership Team meeting in February 2021. Actions agreed were to repeat a diagnostic of the Council's contract management capability, and then to arrange further training. Diagnostic of Officers' views on Council's performance re contract management and training needs completed. Next stage is to analyse results in details and discuss plans with the same consultancy firm to provide relevant training. Internal audit comment *Part (a) closed by Internal audit following receipt of the diagnostic results. Part (b) remains open until the training has been carried out.*
20/21 P&CM rec 2: a) A senior member of the procurement team should	Medium	Jane Mitchell (Senior Procurement Officer)	~~June 2021~~	Management update: a) Waiver threshold reviewed. All Staff

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
review contract waiver documentation for current waivers to ensure that correct procedures are being followed and that information contained within the documents is consistent.			Closed	email sent noting change in statutory guidance on fairness and transparency in publishing tenders, change in threshold from £10,000 to £25,000 at which a waiver is required, and that all contracts over £25,000 now need to be published on Contracts Finder effectively making them open tenders.
b) Evidence to support procurement activity should be organised and stored appropriately. A senior member of the procurement team should review procurement files to ensure accuracy and completeness.			~~June 2021~~ March 2022	b) Training will be provided to members of staff to improve documentation. To be included in training noted under *P&CM rec 1*.
c) The Council's procurement policies should be followed for all purchases over £10,000 (the minimum level at which quotations and tender exercises are required).			~~September 2021~~ March 2022	c) Training will be provided to members of staff to improve procurement processes. Change in requirements to be included in training noted under *P&CM rec 1*. *Internal Audit comment:* *Part (a) closed by Internal audit following receipt of amended process note to staff. Parts (b) and (c) remain open until the training has been carried out.*
20/21 P&CM rec 4:	Medium	Jane Mitchell (Senior Procurement Officer)		Management update:
a) Officers should be reminded of the need to send instructions for drawing up contracts on a timely basis and the importance of obtaining signed contracts.			~~September 2021~~ March 2022	a) To be included in training noted under *P&CM rec 1*.
b) The finance team should be advised not to release			Closed	b) The recommendation was not accepted. Contracts do not have

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
payments to suppliers where a valid contract is not in place.				to be signed to be legal and do not agree that this would expose the Council to legal proceedings. However, the introduction of no Purchase-no Payment system will ensure that purchase orders are issued to suppliers under BBC terms and conditions. *Internal Audit comment:* *Part (a) remains open until the training has been carried out. Part (b) closed by Internal audit following receipt of evidence that No Purchase Order No Pay process has been implemented, as purchase orders carry the Council's terms and conditions.*
2021/22 – IT Data Breaches				
21/22 IT DATA rec 2:	Medium	Tim Huggins (ICT Manager)		Management update:
a) The IGG should ensure that the governance of data breaches and incidents including both IG and IT/Cyber, are discussed as a standing agenda item during their meetings.			~~October 2021~~ February 2022	a) A standing Item will be added to the IGG's agenda for data breaches and incidents, and Cyber incidents. The appropriate officers will be informed to supply regular timely updates for IGG meetings. The IGG has not formally met again since July 2021, although actions are being worked on that were discussed at that meeting. The next meeting will be in December 2021.
b) The SLT should review the formal minutes from Information Governance Group's (IGG) bi-monthly meetings, during their quarterly meetings to review			Closed	b) A formal Terms of Reference (ToR) has already been developed and approved by the

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
the Council's information handling activities and to gain assurance on management and accountability arrangements for Information Governance and compliance with law.				Senior Leadership Team (SLT). The action for the IG group to regularly update SLT is stated within the ToR. The policy has been reviewed and updated. _Internal Audit comment:_ _Part (b) closed but part (a) remains open._

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
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.	Medium	Nicola Marsh (Housing Manager)	a) ~~August 2020~~ ~~December 2020~~ ~~March 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	Management update: a) This action has been completed. Authorisation levels are documented.
b) Management should consider documenting any accepted exceptions to the authorisation limits, such as in respect of Technical Officer/Surveyor approvals of voids repairs.			b) ~~July 2020~~ ~~December 2020~~ ~~March 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	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) 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 email), that this is formally documented, and a record kept on file of who approved the variation.			c) ~~Sept 2020~~ ~~December 2020~~ ~~March 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	c) This action has been completed. The variations are authorised by the appropriate person in line with the authorisation levels. The contract has been amended. *Internal Audit comment:* *Recommendation closed by Internal Audit following receipt of supporting evidence: Authorisation levels for the Repairs and Maintenance team and senior managers for the Rocc/Uniclass system and internal finance systems; Copy of application for amendment to user*

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				authorisation level; Axis confirmation of process; Audit trail of void authorisation; Audit trail of void variation order; Under 5k void process documents.
2020/21 - Performance Management and Formal Complaints				
20/21 PM rec 2: 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.	Medium	Sarah Bennett (Manager of Customers & Performance)	~~February 2021~~ Closed	Management update: a) The Council has not amended any response deadlines due to the Covid-19 pandemic.
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.		Stephanie Meek (Customer Contact Supervisor)	~~January 2021~~ Closed	b) Complaints administrators have been made aware of the importance of accurately recording the response date on the case management document. Response times in the complaints log have been calculated with a formula to ensure bank holidays are accurately reflected.
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)	~~July 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	c) This was included within the presentation for 2021/22 Quarter 1 formal complaints at Addendum 3 of the Members Working Group report that was provided to the September 2021 Audit and Scrutiny Committee meeting. *Internal audit comment:* *Recommendation closed by Internal Audit*

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				following receipt of management update and report to Audit and Scrutiny Committee meeting in September 2021.
2020/21 – Main Financial Systems				
20/21 MFS rec 1: Officers preparing and approving the housing rent control account reconciliation should ensure that unreconciled items are carefully reviewed and resolved on a monthly basis.	Medium	Connie Wallis (Link accountant)	~~June 2021~~ ~~October 2021~~ Closed	Management update: The balances on these accounts are the amounts that need to 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 rectify. 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. Extra tabs added to the October 2021 reconciliation workbook to show the balance and transaction total following the processing of the rectification journal. *Internal Audit comment:* *Recommendation closed by Internal Audit following receipt of the extended workings for the October 2021 housing rent control account reconciliation.*
20/21 MFS rec 3: Officers should review the Council's policies and guidance for the creation of new client accounts and consider including a requirement for	Medium	Alex Webber (Systems accountant)	~~July 2021~~ ~~October 2021~~ Closed	Management update: Adding a layer of authorisation to customer account could cause further delays in

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
independent review and approval within departments, as well as further guidelines for the retention of supporting documentation.				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. Guidance regarding audit trail on raising invoices and setting up new customers on eFinancials was circulated in July 2021. _Internal Audit comment:_ _Recommendation closed by Internal Audit following receipt of e-mail reminders regarding audit trail on raising invoices and setting up new customers on eFinancials._
2020/21 – Sickness Absence				
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~~ Closed	Management update: The HR Manager has undertaken a spot check on a long term absences and the Managers have shared messages that they have had with the employee in order to maintain contact. _Internal Audit comment:_ _Recommendation closed by Internal Audit following receipt of evidence of the monitoring that is being done by the HR Manager, which indicates that the required processes are being followed for the majority of long term absences._

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
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~~ Closed	<u>Management update:</u> The HR Manager has undertaken an exercise to check that return to work interviews are being carried out and this has found that in the main they are being done and forwarded to the HR inbox for filing on the employees' files. <u>*Internal Audit comment:*</u> *Recommendation closed by Internal Audit following receipt of evidence of the monitoring that is being done by the HR Manager, which indicates that the required processes are being followed for the majority of absences.*
20/21 SA rec 5: a) Line managers should be reminded of the importance of entering the correct number of sickness days in DASH. 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. 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.	Medium	Extended Leadership Team & Nichola Mann (HR Manager)	~~February 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	<u>Management update:</u> Managers have been reminded about the importance of inputting correct sickness absence data into iTrent and the HR Manager's checks has confirmed that in the main sickness days are being correctly input. Where anomalies are identified, the HR Manager liaises with the relevant individuals to ensure the data is corrected. As the data is now maintained in iTrent, there is no longer a need for reconciling between the payroll and manual spreadsheets. <u>*Internal Audit comment:*</u> *All parts of the recommendation closed following receipt of evidence of the spot checks carried out by the HR Manager.*

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21 – Corporate Strategy				
20/21 CS rec 2: 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.	Medium	Tim Huggins (ICT Manager)	~~April 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	Management update: a) The current Business Plan now includes relevant project references for strategic outcomes for 2020/21 and 2021/22 and is reviewed and updated on an ongoing basis by Directors.
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)	Closed	b) The current Business Plan includes all status ratings. *Internal Audit comment:* *Recommendation closed by Internal Audit following receipt of updated Business Plan.*
20/21 CS rec 4: 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. Other published strategies should also be reviewed to check if they remain valid or are in need of updating.	Medium	Steve Summers (Chief Operating Officer) Steve Summers (Chief Operating Officer)	~~March 2021~~ ~~July 2021~~ ~~October 2021~~ Closed	Management update: a) This will be picked up by the Council's Information Governance Group (IGG) which has been revamped. A report was made by the IGG to SLT in June 2021 and its Terms of Reference were agreed. The IGG will monitor the Council's strategies timelines as appropriate. 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. *Internal Audit comment:* *Part (a) closed by Internal Audit following*

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				receipt of the IGG's Terms of Reference, reporting and current Business Plan. Part (b) previously closed by Internal Audit following receipt of evidence of the document library review carried out for the new website.
2020/21- Fraud Risk Assessment				
20/21 FRA rec 1.3: The Senior Procurement Officer to review best practice regarding independent and/or senior tender panel members and incorporate these into procurement and tendering documentation.	Medium	Jane Mitchell (Senior Procurement Officer)	~~March 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	Management update: Best practice reviewed as part of developing new Procurement Strategy. Procurement Strategy presented to PRED on 24th November 2021. Requirement for panel included in procurement Procedure Notes and Invitation to Tender states: "Tenders will then be evaluated by a panel in accordance with the evaluation criteria set out below in accordance with the methodology set out in Section 8.8 to determine the most economically advantageous Tender to Brentwood Borough Council, taking into consideration the following criteria:" Internal audit comment: *Recommendation closed by Internal Audit following receipt of new Procurement Strategy and Invitation to Tender template.*
20/21 FRA rec 1.6: 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.	Medium	Jane Mitchell (Senior Procurement Officer) & Phoebe Barnes (Corporate Finance Manager)	~~March 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	Management update: Superseded by no-purchase order, no payment system. Internal audit comment: *Recommendation closed by Internal Audit following receipt of evidence that the No*

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				Purchase Order No Pay process has been implemented as this should flag any contract spend above agreed purchase orders.
20/21 FRA rec 1.7: 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.	Medium	Jane Mitchell (Senior Procurement Officer) & Victoria Banerji (Corporate Fraud Manager)	~~June 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	Previous management update: Procurement processes re-written as part of revised Procurement Strategy presented to PRED on 24 November 2021. Redrafting of Standing Orders is ongoing. *Internal audit comment:* *Recommendation closed by Internal Audit following receipt of new Procurement Strategy and confirmation that this guidance was considered when updating the strategy.*
20/21 FRA rec 1.8: 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.	Medium	Jane Mitchell (Senior Procurement Officer) & Victoria Banerji (Corporate Fraud Manager)	~~June 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	Previous management update: Procurement processes re-written as part of revised Procurement Strategy presented to PRED on 24 November 2021. Redrafting of Standing Orders is ongoing. Risks are included in Operational Risk Register updated November 2021. *Internal audit comment:* *Recommendation closed by Internal Audit following receipt of new Procurement Strategy, current Operational Risk Register and confirmation that this guidance was considered when updating the strategy.*

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
20/21 FRA rec 2a.1: HR Manager to ensure that the Home Office's "Right to Work Checklist" is used for all employee identity checks.	Medium	Nichola Mann (HR Manager)	~~March 2021~~ ~~August 2021~~ ~~October 2021~~ Closed	<u>Management update:</u> Due to Covid the process on checking 'right to work' has been amended until the 5 April 2022. We have been following the government guidelines in respect of this and will continue to do so until the 5 April 2022 or whenever the guidelines change. We continually check for any updates to ensure we are following the correct process. <u>*Internal Audit comment*</u>*:* *Recommendation closed by Internal Audit following receipt of evidence of monitoring carried out by the HR Manager on right to work checks.*
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~~ Closed	<u>Management update:</u> A Privacy Notice has been put together which has been checked by the DPO Officer. <u>*Internal audit comment*</u>*:* *Recommendation closed by Internal Audit following receipt of the letter template with the privacy notice information and link.*
20/21 FRA rec 3.2: 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.	Medium	Jane Mitchell (Senior Procurement Officer) & Environmental Health Manager	~~March 2021~~ Closed	<u>Management update:</u> The Senior Procurement Officer has confirmed that, after discussion with the Environmental Health Manager, before an application is made required works have to be specified by Essex County Council Occupational Therapist, and three contractors are asked to bid to ensure value for money. The applicant has the final choice of contractor, and any new contractors are

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				verified by Finance as being genuine before work commences. The Council's Environmental Health Manager approves invoices for payment and monitors to ensure not all work is allocated to one contractor. *Internal Audit comment:* *Recommendation closed by Internal Audit following receipt of confirmation from the Senior Procurement Officer that officers have considered the Council's practices and are satisfied that they are appropriate.*

2021/22 – IT Data Breaches

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
21/22 IT DATA rec 3: a) The Council should liaise with HyTec to discuss and develop target service levels, appropriate KPIs and monthly performance reports for the purpose of reporting and performance monitoring. These should be formally agreed and approved by the IGG. b) The Council should ensure that the monthly meetings with HyTec are formally documented. A set meeting agenda along with the monthly performance reports should be presented by HyTec to the Council prior to the meeting to ensure all the elements of service provision agreed are discussed and reviewed during the meeting.	Medium	Tim Huggins (ICT Manager)	~~November 2021~~ Closed	Management update: a) Initial KPIs were agreed with Hytec in September 2021. KPIs were discussed at the Managed Service Review meeting with Hyec in November 2021. b) The monthly meetings are minuted and performance statistics shared. *Internal Audit comment:* *Both parts of recommendation closed by Internal Audit following receipt of the November 2021 meeting minutes and evidence of KPIs being reported.*

C-19 Grants expenditure

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
21/22 GRANT rec 1:	Medium	Craig Stack (Business Rates Manager)	~~September 2021~~ Closed	Management update: A further element of the process map has now been added to include a

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
Where Covid-19 grant applications are received, confirmation of what due diligence has been carried out should be explicitly stated within the notes section of Civica. This should clearly state whether (i) business name matches application and system (ii) business or personal address matches and (iii) whether the director name matches the applicant name where applicable. Where there are any differences, this should also be clearly stated within the notes, including any further action taken to address the differences.				word document checklist. This document outlines all the relevant due diligent checks that are to be carried out. The relevant officer will complete the document to confirm the checks have been undertaken and reference the document onto the account accordingly. *Internal Audit comment:* *Recommendation closed by Internal Audit following receipt of the relevant process map, which covers the points raised by the recommendation.*
21/22 GRANT rec 2: Once details of the due diligence performed have been documented in the Civica notes, including the officer completing the due diligence (see recommendation 1), the initials of the officer completing the final check and approval for payment should also be included with the notes, in addition to any queries and resolutions that have arisen as a result of the final checks.	Medium	Craig Stack (Business Rates Manager)	~~September 2021~~ Closed	Management update: Independent checks are carried out by a second senior officer, as per the procedure map. The agreement note to confirm checks have been carried out and the grant is okay to pay are made on the payment spreadsheet. Additional process has been added to include that a note be made on the Civica system along with the spreadsheet on the relevant account to state that the final check has been made. *Internal Audit comment:* *Recommendation closed by Internal Audit following receipt of the relevant process map, which covers the points raised by the recommendation.*

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