INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Brentwood Borough Council

March 2022

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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 January 2022. The position as at 25 February 2022 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	Total H & M Recs	Complete		In Progress		Overdue		Superseded		Not Due		% H & M Recs Completed / Superseded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												
Building control	2	-	-	-	-	-	-	-	-	-	2	0%
Homelessness	3	-	1	-	2	-	-	-	-	-	-	33%
Planning	3	-	-	-	-	-	-	-	-	-	3	0%
IT Data Breaches	4	-	2	-	2	-	-	-	-	-	-	50%
Local Development Plan	-	-	-	-	-	-	-	-	-	-	-	n/a
C-19 Grants Expenditure	2	-	2	-	-	-	-	-	-	-	-	100%
2020/21												
Risk Management	2	-	-	-	-	-	-	-	-	-	2	0%
Main Financial Systems	5	-	5	-	-	-	-	-	-	-	-	100%
Licensing	6	-	-	-	-	-	-	-	-	2	4	0%
Procurement & Contract Management	4	-	-	-	4	-	-	-	-	-	-	0%
Cyber security	3	-	1	-	-	-	2	-	-	-	-	33%
Street cleaning, Fly Tipping & Enforcement	6	-	-	2	2	-	-	-	-	-	2	0%
Disaster Recovery & Business Continuity	1	-	-	-	1	-	-	-	-	-	-	0%
Performance Management & Formal Complaints	1	-	1	-	-	-	-	-	-	-	-	100%
Sickness Absence	5	1	4	-	-	-	-	-	-	-	-	100%
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	-	2	-	-	-	-	-	-	-	-	100%
Housing Department	2	1	1	-	-	-	-	-	-	-	-	100%
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	3	-	-	-	1	-	-	-	-	80%
2017/18 and c/f from 2016/17												
All audits	80	14	66	-	-	-	-	-	-	-	-	100%
	186	19	134	2	11	0	5	-	-	2	13	

Total BDO Recommendations

Of the total 186 recommendations (relating to 2017/18 to 2021/22), 171 were due to be implemented by 31 January 2022. We have confirmed with reference to evidence that 153 have been completed/closed. Two high priority recommendations are outstanding (2 in progress and 2 not yet due).

2021/22 Recommendations

Of the 12 recommendations raised in 2021/22, 5 have been completed, 4 are in progress and 5 are not yet due.

2020/21 Recommendations

Of the 49 recommendations raised in 2020/21, 27 have been completed, 9 are in progress, 3 are overdue and 10 are not yet due. The not yet due recommendations include 6 Licensing recommendations (2 of which are high priority) which will be followed up by a further audit of the area (including sample testing) as part of the 2022/23 internal audit plan.

2019/20 Recommendations

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

2018/19 Recommendations

Of the 26 recommendations raised in 2018/19, 25 have been completed and 1 is overdue.

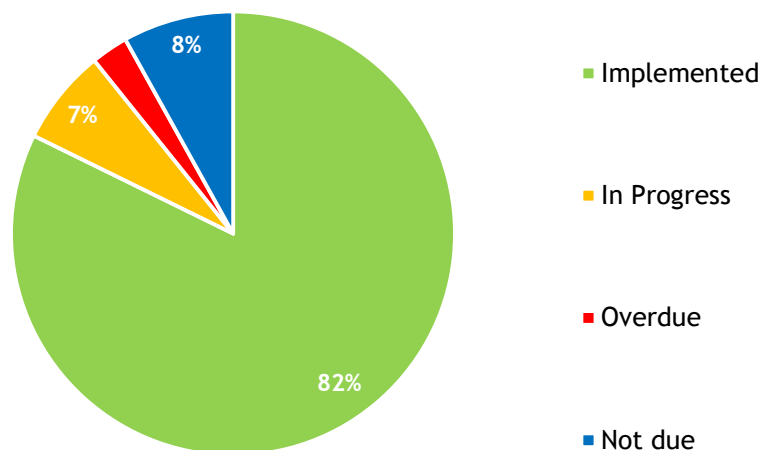### 2016/17 and 2017/18 Recommendations

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.

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

- Implemented
- In Progress
- Overdue
- Not due

8%
7%
82%

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 – PCI/DSS Compliance				
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 • 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.	Medium	Tim Huggins (ICT Manager)	~~September 2019~~ ~~June 2020~~ ~~September 2020~~ ~~October 2020~~ ~~December 2020~~ ~~March 2021~~ ~~August 2021~~ ~~October 2021~~ June 2022	<u>Management update:</u> The policy has been developed. Further work delayed to deliver priority services for Covid-19 response. Storage of data in within the information security policies and management of data is part of the GDPR training. Training to be made available. Training has not yet been provided due to conflicting priorities with Covid-19 and limited resources. A review will need to be carried out on appropriate virtual training as there are now limited staff dealing with card payments. *<u>Internal audit comment:</u>* *Internal Audit was previously satisfied from review of the policy dated November 2019 that these elements have been included. However, recommendation kept open until training has been provided.*
2019/20 – Trade Waste				
19/20 TW 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.	Medium	Mike Dun (Trade Waste Officer)	a) ~~March 2020~~ ~~March 2021~~ September 2022 b) ~~October 2019~~ ~~February 2020~~ Closed c) ~~October 2019~~	<u>Management update:</u> Parts a) and d): Although these would have been something we would have liked to undertake, since the pandemic we have had to focus on keeping our existing customers' needs met. We have had to adjust contracts continually as businesses have closed and opened on various occasions. This has consumed a large amount of admin time. We will being looking to promote additional contracts but this is on hold until we manage

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
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.			~~February 2020~~ Closed d) ~~Ongoing~~ ~~31 March 2021~~ ~~March 2022~~ September 2022	to get our current data base correct for the April 2022 renewal. 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 some interest. 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.* *Parts (a) and (d) remain open. Moved from 'In progress' to 'Overdue'.*

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21- Cyber Security				
20/21 CSec 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~~ June 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. Awareness training for Members remains to be arranged. This will need to be pushed back until after May elections. *<u>Internal audit comment:</u>* *Recommendation remains open until monitoring of the above awareness activity completion can be evidenced and awareness training for members completed. Moved from 'In progress' to 'overdue'.*
20/21 CSec 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	<u>Management update:</u> 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. *<u>Internal audit comment:</u>* *Remains open until fully complete and evidenced.*

Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
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. 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.	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~~ April 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 will be done in time for the next IG meeting in April 2022. 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. To be agreed at next IG Group - April 2022. <u>*Internal audit comment:*</u> *Part (b) previously closed by Internal Audit. Part (a) remains open until we obtain evidence that all service plans have been completed.*

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21 - Street cleaning, Fly Tipping & Enforcement				
20/21 ENV rec 1: Performance standards and KPIs should be agreed as part of the service review and reviewed annually to ensure they reflect any changing business and service needs. The KPIs should be monitored on a monthly basis to ensure the Council is operating in compliance with the requirements of the revised CoP service standards and response times. Performance against the KPIs should be regularly reported to the Environmental, Enforcement and Housing Committee.	High	Darren Laver (Operations Manager)	~~December 2021~~ June 2022	Management update: The KPI for the effectiveness of street cleansing (NI195/BV199) ended April 2011, when the DCLG ceased the requirement for the reporting of a large number of PIs due to their ineffective nature and intensive waste on resources. Local authorities were given the option to continue or to end this PI. The Council decided to stop reporting on this PI. Monitoring is currently undertaken on an infrequent basis. The Service however recognises the need to measure its performance. It has recently employed two supervisors, who are undertaking site visits on a daily basis. At present they document on a basic form of who and where they visit but at this stage they are not undertaking KPI inspections and recording. The service intends to introduce a system in April 2022. It should be noted that the Council has not been subject to a Litter Abatement Order. There is no evidence that the Council has allowed its land to fall below acceptable standards for longer than the allowed response time, however the service accepts that reporting to the Environmental, Enforcement and Housing Committee can be improved and this will be reviewed and tackled with appropriate performance measures that will be put into place.

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				Internal audit comment: *Recommendation remains open until KPI reporting is in place.*
20/21 ENV rec 2: The SCT should complete the N195 categorisation exercise identifying all the land they manage and reclassify them in the intensity of use zones as required by the revised CoP. Supporting the database, a detailed annual work plan should be developed identifying all the land reclassified in the CoP zones, related cleansing activities and appropriate frequencies and timeframes should be allocated, depending on the response times required by the CoP and the resources available to the SCT.	Medium	Darren Laver (Operations Manager)	~~December 2021~~ June 2022	Management update: Officers have decided to review street scene and grounds service delivery as a single entity in an effort to improve efficiencies. This work is being carried out in partnership with consultants to deliver a detailed list of cleansing schedules that will hopefully be superior to the CoP guidelines. *Internal audit comment:* *Recommendation remains open until the detailed list of cleansing schedules is available.*
20/21 ENV rec 4: A formal tracker should be maintained, including all mitigating actions raised as part of risk assessments, actions risk rated, allocated owners and fixed timeframes for implementation. Actions should be subsequently monitored with their status recorded to confirm implementation and sufficient formal supporting evidence retained. An explanation should be documented for any delays to the implementation timeframes. Formal reports should be presented at Depot Health and Safety meetings to state the number of actions due, broken down into those outstanding and those that have been implemented within the required period.	Medium	David Wellings (Corporate Health & Safety Advisor)	December 2021	Management update: Actions have been progressed to identify why mitigating actions, (known on the Council's H&S risk assessments as 'State the additional control measures') were being raised in the first place and as part of this audit action. It was found to be a partial misunderstanding by certain managers misinterpreting the reason for inserting the 'mitigating action' in the wrong column, rather than the correct column of 'Existing Controls' (what we are currently doing to manage the risk). In addressing this audit action and taking into consideration the points raised about monitoring the actions, a revised risk assessment template has been produced to address these points. This is currently being populated with the first revised risk assessment which involves

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				working with managers to ensure the actions are allocated in the correct columns, as well as identifying any 'additional control measures' / mitigating actions, that need to be addressed and the timeframe for this and the person responsible for this action.
				Further work is also being undertaken to record the further actions/ mitigating actions, as an action tracker, and their implementation through an excel spreadsheet which needs to be set up to monitor the further actions and their completion. This will be completed and shared with the Depot H&S meetings and respective managers as the service moves forward with the revised use and implementation of the new risk assessment format.
				Internal audit comment:
				First part of the recommendation closed by Internal Audit following receipt of an example of how the revised risk assessment tool is being completed. The recommendation will be closed in full once reporting to the Depot Health and Safety meetings take place.
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,	High	Daniel Cannon (Community Safety & CCTV Manager)	~~October 2021~~ ~~February 2022~~ June 2022	Previous 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

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
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.				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 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._

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2020/21 – Disaster Recovery and Business Continuity				
20/21 DRBC 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. The Council has agreed with Zurich that they will provide the training for extended leadership team (ELT) officers. Prior to the training, ELT members will be asked to make themselves familiar with their business continuity plan. If any officer is unable to attend Zurich will request they send a deputy in their place. The training will be for 2 ½ hours, during which Zurich will also present the group with a Cyber exercise which they will have no prior knowledge of. A date has not yet been set, but is expected to be carried out in late April or early May. *Internal audit comment:* *Recommendation remains open until training and a test of business continuity arrangements has been carried out.*
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. Proposal for training received and approved.

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				Dates currently being planned. _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 review contract waiver documentation for current waivers to ensure that correct procedures are being followed and that information contained within the documents is consistent.	Medium	Jane Mitchell (Senior Procurement Officer)	~~June 2021~~ Closed	Management update: a) Waiver threshold reviewed. All Staff 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_

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				training has been carried out.
20/21 P&CM rec 3: Evidence to support contract extensions should be organised and stored appropriately so that they are easily retrievable for future use. A senior member of the procurement team should review the documentation for adequacy and completeness.	Medium	Jane Mitchell (Senior Procurement Officer)	January 2022	Management update: When reviewing the Contracts Register and asked to extend a contract, the Procurement Officer to ask for evidence for the extension. This action is ongoing. *Internal Audit comment:* *Recommendation remains open.*
20/21 P&CM rec 4: 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.	Medium	Jane Mitchell (Senior Procurement Officer)	~~September 2021~~ March 2022	Management update: a) To be included in training noted under *P&CM rec 1.*
b) The finance team should be advised not to release payments to suppliers where a valid contract is not in place.			Closed	b) The recommendation was not accepted. Contracts do not have 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.*

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2021/22 – IT Data Breaches				
21/22 ITDB rec 1: a) Management should review and update the Council's Data Protection policy and Data Breach policy to ensure that it remains in compliance with the UK GDPR requirements and they are relevant to the Council's needs and in line with the Council's strategic objectives. b) The Data Breach policy should include detailed procedures for reporting a data breach. This should include but not be limited to: 　○ Defining roles and responsibilities 　○ Description of type of personal data breach 　○ Steps taken in case of a breach 　○ Risk assessments and escalations 　○ Containment and recovery 　○ Contact details of the DPO, or other point of contact 　○ Measures taken to evaluate and mitigate any possible breaches 　○ Breach notifications to the ICO 　○ Training and awareness 　○ Monitoring and reporting compliance c) The revised policies should be approved and communicated to members of staff and arrangements should be put in place for reviewing the policies on an annual basis.	Medium	Tim Huggins (ICT Manager)	~~January 2022~~ June 2022	Management update: Brentwood Council has gone into partnership with Evalian to support the Council's statutory requirements for Data Protection. As part of this a full gap analysis will be conducted for Data Protection including but not limited to Policies, Processes for Data Protection and Data Breaches. Following this a formal remediation action plan will be developed and actions implemented. This work will support the newly formed Information Governance (IG) Group in their role around information Governance, and the contract will be monitored by the Corporate Manager – IT & Service Improvement. Delay due to an unusual level of SAR requests and a particular case which had to take priority for statutory deadline reasons. Have escalated with Evalian to see if extra resources can be provided to move project along - any extra costs would have to be approved first. a) Reviewing of Information Governance policies is part of the role for the IG group and therefore this action will be co-ordinated by the group working with appropriate officers and partners. b) In addition to above – the group will review the recommendations as part of its action plan. Once the suggestions have been reviewed the agreed ones will be included.

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				c) Agreed this is normal practice and will be published in document library and formal communication will be shared with all staff, and also including other IG activities such as training and awareness. Regular reviewing of IG policies is part of the roles and responsibilities of the newly formed IG group and will be undertaken. *Internal audit comment:* Recommendation remains open.
21/22 ITDB rec 4: a) The Council should develop an IG training programme, which includes basic IG training for everyone, including new starters, annual refresher training and additional training for key staff groups or roles. Furthermore, training completion should be monitored and there should be a record of all the training that has been provided and completed. b) A comprehensive training needs analysis should be completed and approved by IGG. The training needs analysis should then be annually reviewed and updated against the continuously evolving industry regulations and best practices to ascertain if staff have been appropriately trained.	Medium	Tim Huggins (ICT Manager)	~~December 2021~~ June 2022	Management update: a) The Council already has embedded processes for new starters to carry out information governance training before they start. The elearning platform course was developed with another local authority and requires the passing of a short test. If this is not passed access to systems are stopped. Due to the enormous impact of the pandemic within the last year the provision of annual "refresher" training wasn't enforced. We will work with Evalian to carry out regular training, building on current processes. This will also be supplemented by "cyber awareness training" using a variety of cyber scenarios. b) Brentwood has gone into partnership with Evalian to support the statutory requirements for Data Protection. Part of this is regular training. Evalian will provide a training portal to allow Brentwood to train, monitor and analyse and the IG Group will work with Evalian to continue to update the training in

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				line with industry regulations.
				The ICT Manager has escalated at account meeting (22/2/22) with 3rd party - the portal has not been fully commissioned.
				Internal audit comment:
				Recommendation remains open.
2021/22 - Homelessness				
21/22 HLN rec 2: Where cases are approaching the 56 day limit, the Council should review such cases as a priority to determine the cause of the delay and whether further information is required from the applicant, such that a decision can be made before the 56 day limit. Where cases have not met the 56 day rule, clear notes should be held on file explaining why.	Medium	Marie Gentgall (Housing Options Team Leader)	~~January 2022~~ June 2022	Management update: A review will be undertaken to see what automatic reporting can be put in place with the Locata system to highlight cases approaching 56 days to ensure appropriate action is taken. The Senior Manager will undertake regular case reviews monthly which will be recorded on the Locata system. Need to extend completion date for this due to staff shortages. The Council has been working with Locata, who have a new system starting 1 April 2022, which can set up new tasks and dates so that it will be easy to see what needs to be completed in what time and reports can then be run from this for the Team Leader to manage more easily. Currently staff use their own excel spreadsheets. The Council has a new Part 7 assessment and interview toolkit which can be downloaded via Locata's website, which officers have to complete, and the Council has just had 155 new letters fully updated and expanded covering changes in

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				caselaw and up to date code references. *Internal audit comment:* *Recommendation remains open.*
21/22 HLN rec 4: The Council should review the KPIs that it reports to SLT as well as the Environment, Enforcement and Housing Committee in respect of homelessness, rough sleeping and temporary accommodation. Consideration should be given to inclusion of the following KPIs: • The number of homelessness cases received as a cumulative total in the year and for the month • The number of homelessness cases by case type i.e. prevention, relief, triage and decision • The number of open and closed homelessness cases • % of cases where the 56 day rule has been met • Number of rough sleepers in the borough • Number of referrals made via StreetLink.	Medium	Angela Abbott (Corporate Manager – Housing Needs and Delivery)	~~January 2022~~ June 2022	Management update: A suite of proposed KPIs and Service Standards has been prepared, which includes the recommended KPIs referred to in this report. *Internal audit comment:* Recommendation kept open until the KPIs are reported to SLT and Members.

Recommendations: Closed in Quarter

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 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~~ Closed	<u>Management update:</u> All elements complete. Officers have confirmed that they are not aware of any outstanding self-assessment questionnaire (SAQs) or Attestation of Compliance (AOC). *<u>Internal Audit comment:</u>* *Parts (a) to (c) were previously closed by Internal Audit. Part (d) now closed following receipt of confirmation that no there are no outstanding SAQs.*
2018/19 – Housing				
18/19 HOU Rec 1 a) When communicating with Members, officers should maintain a record of any significant discussions, particularly around setting pre meeting agendas and these should be made available to Members. b) Officers should prepare different options for Members on management information to be provided on Housing operational matters and agree this formally. A process should be agreed for updating key Members of issues between meetings. c) An internal audit should be commissioned to cover Housing department management information, with the focus on information provided to Members. This should focus on the timeliness, accuracy and relevance of information.	High	Steve Summers (Strategic Director (Deputy Chief Executive)	~~Part c) March 2022~~ Closed	*<u>Internal audit comment</u>* *Parts a) and b) previously closed by Internal audit following receipt of evidence.* *Part c): The Housing audit included in the 2021/22 audit plan became an audit of s106 agreements following a risk discussion with officers.* *Recommendation closed as it has been agreed that a Housing management information audit will be included in the 2022/23 audit plan.*

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 – Workforce Strategy				
2018/19 WFS 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~~ Closed	Management update Outcomes are monitored and evidence retained. *Internal audit comment:* *Recommendation closed by Internal Audit following receipt of evidence of outcomes monitoring.*
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~~ Closed	Management update: The Absence Management Policy has been updated to cover this. Previous 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

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				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 closed following receipt of updated Absence Management Policy.*
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~~ Closed	Management update: The HR Manager completed the training with the relevant managers at the depot in December 2021 and is continuing to work with the relevant managers, by offering support following the initial training. A template letter has been provided to assist. Previous management update: 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. *Internal Audit comment:* *Recommendation closed following confirmation*

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				that the training has been provided.
2020/21 – Main Financial Systems				
20/21 MFS rec 5: 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.	Medium	Alex Webber (Systems accountant) and Phoebe Barnes (Corporate Finance Manager)	~~November 2021~~ Closed	Management update: The policy has been reviewed and updated.
b) Staff should be reminded to take recovery actions in line with the policy.		Alex Webber (Systems accountant)	~~November 2021~~ Closed	Verbal refresher regarding corporate debt recovery was provided to officers as part of 1-2-1s with staff in November 2021. *Internal audit comment:* *Part (a) previously closed by Internal Audit following receipt of updated policy.* *Part (b) now closed following confirmation that the reminders have been provided.*
20/21 MFS rec 6: Officers should be reminded that approvals of borrowing should be documented and the evidence of approval retained.	Medium	Alistair Greer (Principal Accountant, Financial Reporting)	January 2022	Management update: The undocumented borrowing was in conjunction with taking out borrowing before the PWLB changes came into effect last November. The perceived need at the time was to submit a borrowing request before the changes came into effect. The officer received verbal approval from the S151 and due to remote working challenges and the time constraints the officer acted on the verbal approval. A follow up confirming this approval could have been actioned

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				through email. For Treasury Management investments and borrowing and refinancing the deals are now followed up with formal approval through emails.
				Internal audit comment:
				This recommendation has been followed up by sample testing of borrowing approvals in the 2021/22 main financial systems audit and no issues were identified, therefore recommendation closed by Internal audit.
2020/21 – Cyber Security				
20/21 CSec rec 3:	Medium	Tim Huggins (ICT Manager)		Management update:
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).			~~September 2021~~ Closed	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) There should be defined procedures in place for addressing vulnerabilities as and when they are identified.			~~September 2021~~ ~~April 2022~~ Closed	b) Completed. OODA loop documentation provided.
				Internal audit comment:
				Part (a) previously closed by Internal Audit following receipt of management update.
				Part (b) now closed following receipt of

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				procedure documentation.
2021/22 – IT Data Breaches				
21/22 ITDB rec 2: 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.	Medium	Tim Huggins (ICT Manager)	~~October 2021~~ ~~February 2022~~ Closed	Management update: a) A standing item has been 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.
b) The SLT should review the formal minutes from Information Governance Group's (IGG) bi-monthly meetings, during their quarterly meetings to review the Council's information handling activities and to gain assurance on management and accountability arrangements for Information Governance and compliance with law.			Closed	b) A formal Terms of Reference (ToR) has already been developed and approved by the 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) previously closed by Internal Audit. Part (a) now closed following receipt of IG update provided to the February 2022 SLT meeting.*
2021/22 – Homelessness				
21/22 HLN rec 3: The Council should ensure all PHPs are independently reviewed and approved on the Locata system before the decision letter is provided to the applicant.	Medium	Marie Gentgall (Housing Options Team Leader)	~~January 2022~~ Closed	Management update: PHPs need to be completed before any prevention/relief is granted and are authorised by Team Leader. PHPs need to be changed when circumstances change, and this will be checked and reviewed when any decision is made and signed off by Team Leader in the sign off

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				sheet as well as the sign off check list. This is all recorded on locata so record not lost.
				Internal audit comment:
				Recommendation closed by Internal Audit following receipt of evidence of sign offs.

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