

AUDIT COMMITTEE – 12th JULY 2022

Report of the Head of Strategic Support

Part A

ITEM 8 INTERNAL AUDIT PROGRESS REPORT Q1 2022-23

Purpose of Report

The report summarises the progress against the 2022/23 Audit Plan, outlining key findings from final reports and any outstanding recommendations.

Recommendation

The Committee notes the progress report set out in Appendix 1.

Reason

To ensure the Committee is kept informed of progress against the Internal Audit plan and work of Internal Audit.

Policy Justification and Previous Decisions

The Accounts and Audit Regulations 2015 state (Regulation 5 (1)) that the relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the Public Sector Internal Audit Standards and any appropriate guidance.

Implementation Timetable including Future Decisions

Reports will continue to be submitted to the Committee on a regular basis.

Report Implications

The following implications have been identified for this report.

Financial Implications

None

Risk Management

There are no specific risks associated with this report.

Background Papers: Public Sector Internal Audit Standards

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INTERNAL AUDIT SHARED SERVICE

Charnwood Borough Council

Internal Audit Progress Report 2022/23 Q1

1. Introduction

- 1.1 Internal Audit is provided through a shared service arrangement by North West Leicestershire District Council. The assurances received through the Internal Audit programme are a key element of the assurance framework required to inform the Annual Governance Statement. The purpose of this report is to update on Internal Audit activity during 2022/23 Q1.

2. Internal Audit Plan Update

- 2.1 Work on the 2022/23 audit plan has commenced, with three audits currently in progress and the benefits subsidy testing beginning. The 2022/23 audit plan is included at Appendix A for information. The audits due to take place in Q2 are:
- Workforce planning
 - DFG Audit and Certification
 - S106 Agreements
 - Capital Programmes
 - Responsive Repairs Q2
 - Planned Maintenance Q2
- 2.2 Since the last update report three final audit reports have been issued, this completes the work on the 2021/22 audit plan. The following 2021/22 audits were issued, and the executive summaries and recommendations are included at Appendix B:
- Creditors – Reasonable Assurance
 - Choice Based Lettings – Limited Assurance
 - Data governance and operational cloud security – Reasonable Assurance
- 2.3 The Choice Based Lettings audit was issued with a limited assurance opinion. Five high, five medium and two low recommendations were made covering:
- Monitoring of the housing waiting list.
 - Assessment and reassessment of applications including the review of the relevant banding.
 - Procedure documentation not being fully in place.
 - Lack of performance indicators and timescales set.

3.0 Outstanding Recommendations

- 3.1 Internal Audit monitor and follow up critical, high and medium priority recommendations. There are 13 overdue recommendations which are detailed in Appendix C for information.

4.0 Internal Audit Performance Indicators

- 4.1 Progress against the agreed Internal Audit performance indicators is included in Appendix D. There are no areas of concern to highlight.

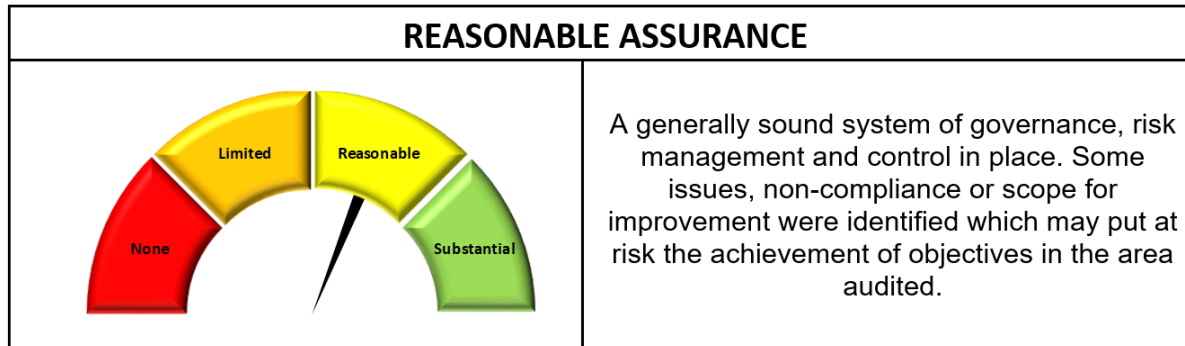
APPENDIX A

AUDIT PLAN AS AT 24th June 2022

| Audit Area | Type | Planned Days | Actual Days | Status | Assurance Level | Recommendations | | | | Comments |
|-----------------------------------|-----------------------|--------------|-------------|-------------|-----------------|-----------------|---|---|---|----------|
| | | | | | | C | H | M | L | |
| Disabled Facilities Grants | Certification & audit | 6 | | Q2 | | | | | | |
| S106 Agreements | Audit | 6 | | Q2 | | | | | | |
| Open Spaces Contract Management | Audit | 7 | 4 | In progress | | | | | | |
| Town Hall | Audit | 10 | | Q2 | | | | | | |
| Key Financial Systems | Audit | 45 | | Q3 &4 | | | | | | |
| Capital Programmes | Audit | 10 | | Q2 | | | | | | |
| Covid-19 related assurance work | Assurance | 20 | 6 | As required | | | | | | |
| Benefits Subsidy | Assurance | 60 | 2 | In progress | | | | | | |
| Planned & Cyclical Maintenance Q1 | Audit | 8 | 2 | In progress | | | | | | |
| Planned & Cyclical Maintenance Q2 | Audit | 8 | | Q2 | | | | | | |
| Planned & Cyclical Maintenance Q3 | Audit | 8 | | Q3 | | | | | | |

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|-----------------------------------|-----------|----|---|---------------------|--|--|--|--|--|--|
| Planned & Cyclical Maintenance Q4 | Audit | 6 | | Q4 | | | | | | |
| Responsive Repairs Q1 | Audit | 8 | 2 | In progress | | | | | | |
| Responsive Repairs Q2 | Audit | 8 | | Q2 | | | | | | |
| Responsive Repairs Q3 | Audit | 8 | | Q3 | | | | | | |
| Responsive Repairs Q4 | Audit | 6 | | Q4 | | | | | | |
| Workforce Planning | Audit | 10 | | Q1/2 | | | | | | |
| National Fraud Initiative | Non audit | 20 | | As required | | | | | | |
| IT Key Controls Audit | Audit | 10 | | IT Audit Contractor | | | | | | |
| IT Cyber Security | Audit | 10 | | IT Audit Contactor | | | | | | |

CREDITORS



Areas of positive assurance identified during the audit:

- There is adequate segregation of duties in relation to payments made for goods and services.
- Reconciliations are undertaken regularly.
- System user access is appropriate to the role and officers are current employees.

The main areas identified for improvement are:

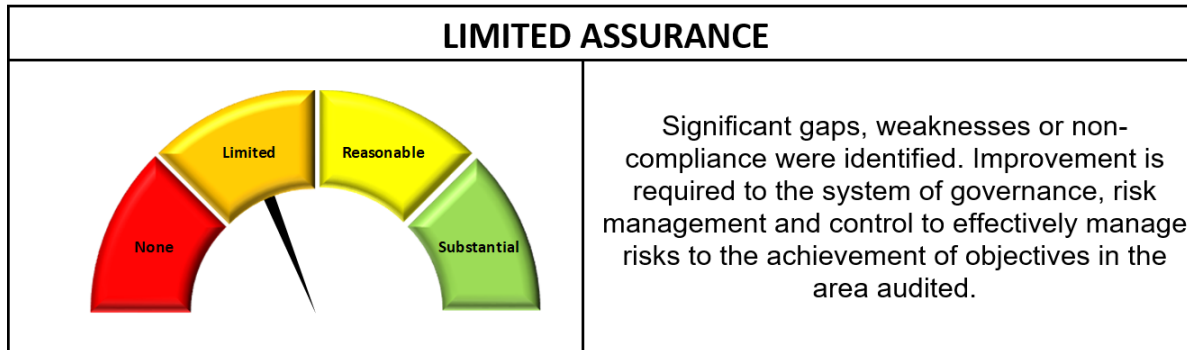
- Changes to the bank mandate being communicated to the Payments Team.
- Evidence to support checks of payments being made.
- Manual authorisation of invoices.

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| Control Objective | Adequate segregation of duties exists between the ordering and payment of goods and services and the recording of transactions in the accounts of the Authority. | | | | |
| Risks | Lack of segregation in duties creating opportunity for fraudulent purchases and payments. | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| A review of the report detailing purchase orders identified that nearly 14% of all purchase orders raised during the financial year 21/22 were authorised by the same officer as had raised the purchase order. | 1.Consideration is given to amending access levels to the system that ensure there is a clear segregation of duties between raising and authorising of orders. | Medium | This issue has been raised at previous Internal Audits. Level of risk involved was lower as there is a Limit/ segregation of amounts for which budget officers can raise PO's and authorisation levels. Will however discuss this with S151 Officer. | Head of Financial Services | June 2022 |
| | 2. Staff with responsibility for ordering and authorising the purchase of goods and services should be reminded that only in exceptional circumstances should orders be raised and authorised by the same person. This could also be included as part of quarterly reminders (see recommendation 3 below) | Medium | Agreed - an all staff email will be issued to reinforce. | Head of Financial Services | June 2022 |

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| Control Objective | Official orders have been raised and appropriately authorised for all payments in accordance with Financial Procedures Rules. | | | | |
| Risks | Unauthorised purchases are made. | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| A review of order raised dates and invoice received dates was carried out and this highlighted that 49 were shown to have the same order date as invoice payment date. Additionally, a sample of 5 payments made were reviewed and this highlighted that 4 had the orders raised at the same time/ after the invoice was received, this is clearly not following Financial or Contract Procedure Rules. | 3. Quarterly reminders, similar to that issued by the Head of Financial Services in February 2022, should be issued to all staff regarding the correct process to follow when ordering goods and services. | Medium | This is a corporate issue and agreed it would be necessary to send out an email to reinforce (as recommendation 2 above). | Head of Financial Services | June 2022 |

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| Control Objective | Adequate controls exist for the authorisation of payments via cheque, BACs and direct debit, and for the physical security of cheques. | | | | |
| Risks | Fraudulent payments are made. Breach of Financial Procedure Rules. Theft of cheques. | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| A review of one payment run highlighted one payment in excess of £50,000, however the payment run was authorised by only one signatory. In accordance with the bank mandate individual payments over £50,000 require two signatories to authorise the payment. | 4. All payments made should be in accordance with the bank mandate. | High | Payment runs that contain individual payments in excess of £50k will be sent to two signatories to authorise payment. | Head of Financial Services | Implemented |
| The Senior Payments Officer was not aware of the requirements within the bank mandate. | 5. Where changes are made to the Councils bank mandate these should be communicated to those officers responsible for payments. | High | Agree | Head of Financial Services | Implemented |
| It is not possible to confirm from the authorisation of the payment run whether the authoriser has reviewed a sample of invoices for payment to confirm that these are correct. | 6. The signatory responsible for authorising the payment run should confirm their review of a sample of invoices on the payment run to confirm they are correct. | High | The process will be discussed with signatories and the email issued to them to authorise the payment run will be updated to include additional checks. | Head of Financial Services | Implemented |
| There is a facility within Unit4 which allows payments to be manually authorised for payment, this bypassing the normal authorisation by the budget holder. Whilst this facility does have restricted access its use needs to be monitored. | 7. An exception report should be obtained from Unit4 to identify payments which have been manually authorised. For any manually authorised payments there should be adequate evidence to support the payment being made this way. The report should be run and reviewed by an officer who does not have access to the payments area of Unit4. | High | Agree –the Chief Accountant to develop a unit4 workflow with Accountancy Control for Matrix Invoices (those with status Y) to automatically send authorisation to Head of Financial Services (Lesley Tansey)/Group Accountant (Ian Allwyn) for approval. | Head of Financial Services | August 2022 |

CHOICE BASED LETTINGS



Areas of positive assurance identified during the audit:

- There is a Housing Allocations Policy in place.
- Applications for housing are assessed/rejected in accordance with the Housing Allocations Policy criteria.
- Applicants' property bids are shortlisted, and properties are allocated in accordance with Housing Allocation Policy.
- Property offers have been appropriately administered and documented.

The main areas identified for improvement are:

- Detailed procedure guides are not in place to assist with the processes and for business continuity purposes for all aspects of the service.
- Performance monitoring needs to be completed and key indicator data collected and reported.
- Band expiry dates need to be recorded on the system and banding needs to be reviewed following expiration dates.
- Declaration of Interest Forms are not completed by Officers involved in the allocations process.

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| Control Objective | There are adequate and up to date documented strategies, policies and procedures in place to cover all aspects of the housing allocation process. | | | | |
| Risks | Officers are unaware of processes. Officers act ultra vires. | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| The Housing Allocations Policy was last updated in April 2020 and there are no defined review dates within the policy. | 1. The Allocations Policy is reviewed if there are legislative changes, and the reviews are documented. | Low | Agreed | Housing Needs Manager | April 2023 |
| Allocations and lettings process guide does not detail all aspects of the housing allocations process. | 2. Procedure guides are reviewed to ensure they cover all aspects of the housing allocations process in more detail. | Medium | Agreed | Housing Needs Manager and Housing Allocations Team Leader | April 2023 |

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| Control Objective | The housing register is relevantly monitored and reported in line with strategies and policies. | | | | |
| Risks | Senior officers and members are not aware of any issues regarding the allocation of social housing. | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| Monitoring banding expiry dates was suspended during the pandemic, as other work was prioritised. | 3. Monitoring of the banding expiry dates is resumed, in accordance with policy and that any information reported to Management is accurate and up to date. | High | Completed - Covered by response to recommendation 5 | Housing Needs Manager and Housing Allocations Team Leader | June 2022 |
| Testing highlighted reviews have not been undertaken when bands expire to confirm whether applicants banding needs to be extended or reduced and whether their circumstances have changed, in accordance with housing allocation | 4. A review of all applications within the register where banding has expired is undertaken to identify applicants whose banding needs to be extended | High | Agreed | Housing Needs Manager and | December 2022 |

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| policy. | or reduced and whether their circumstances have changed, in accordance with housing allocation policy. | | | Housing Allocations Team Leader | |
| No performance data has been produced during 2021/22; this was a corporate decision during the pandemic to prioritise work. | 5. The collection and monitoring of key performance indicators is reintroduced and regularly reported to management and, where appropriate, the Senior Leadership Team and/ or Members. | Medium | Completed -The collection of data has been reintroduced in April 2022 and are included in the Service Plan. | Housing Needs Manager and Housing Allocations Team Leader | June 2022 |
| Testing identified a system error, whereby the automated process of removing applications which are not fully completed within 28 days has not always occurred. | 6. Remedial action is taken to resolve the system error in respect of removing incomplete applications. | Medium | Completed - This was not a system error; it was a human error where a training issue has been identified. | Housing Needs Manager and Housing Allocations Team Leader | June 2022 |

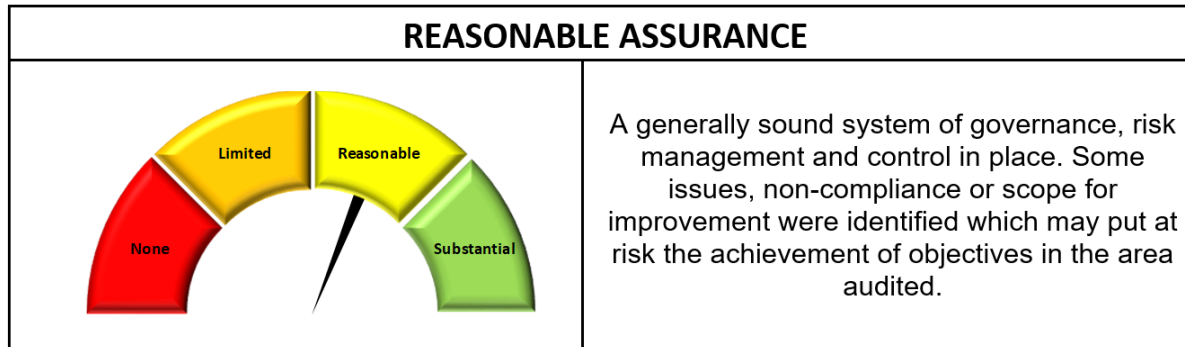
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| Control Objectives | Applications for housing are assessed/reassessed in accordance with the Housing Allocations Policy criteria. Applicant bids are monitored in accordance with the restrictions documented in the Housing Allocations Policy | | | | |
| Risks | Ineligible/non-qualifying persons being accepted onto/remain on the Housing Register. Applicants being incorrectly prioritised on the housing register. Applicants abuse the process. | | | | |
| | | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| The Housing Allocations Policy (HAP)states that applicants are placed into bands for an initial period (relevant to the band) after which time a | 7. An exercise is completed to ensure all active applicants have an appropriate band expiry date recorded on the system. | High | Agreed | Housing Needs Manager and Housing Allocations Team Leader | December 2022 |

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| <p>reassessment will be completed to confirm whether the banding should be extended/reduced, and applicant's circumstances have changed. Additionally, it is a requirement of the HAP that applicants make bids within a set period of time, dependant on their banding. Failure to bid may result in demotion of the band level wen the banding is reviewed.</p> <p>A review of the housing register list has highlighted that there are 125 active applicants whose band dates had expired and 909 where no band expiry dates had been recorded in the system.</p> | 8. The band expiry date field within the system is made a mandatory field. | High | This action can't be implemented - It is not something that can be made a mandatory field and is a training need. | Housing Needs Manager and Housing Allocations Team Leader | June 2022 |
| | 9. Officers ensure that there is a process in place to carry out regular reviews of banding, as per the policy. | High | Agreed in conjunction with recommendation 4. | Housing Needs Manager and Housing Allocations Team Leader | December 2022 |

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| Control Objective | Officers within the housing needs are required to declare any interests in the housing register applications/housing allocations and these are relevantly monitored and updated. | | | | |
| Risks | Officers act fraudulently in the allocation of housing. | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| <p>Officers do not complete a conflict of interest form.</p> <p>However, are asked to declare any interests and applicants are required to declare any relationships with staff and Councillors.</p> | 11. Officers involved in the allocation process are required to complete an annual conflict of interest form which highlights potential areas of conflict and includes a declaration that the officer will inform the management when there is a potential conflict of interest. | Medium | Agreed | Housing Needs Manager | October 2022 |

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|---|--|-----------------|-------------------------------|-----------------------------|----------------------------|
| Control Objective | Access to the home connections system is regularly reviewed and updated. | | | | |
| Risks | Inappropriate use of the system. Breach of legislations (DPR). | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| There is no regular review of access controls to the Home Connections System. | 12. Access to the Home Connections System is regularly reviewed and updated. | Low | Agreed | Housing Systems Team Leader | October 2022 |

DATA GOVERNANCE AND OPERATIONAL CLOUD SECURITY



Areas of positive assurance identified during the audit:

- Operational cloud security controls relating to the security of cloud data have been documented and there is a defined network diagram and blueprint of the Azure environment in place that is based on Microsoft Azure Governance
- Access to applications is managed by Windows Virtual Desktop (WVD) using a walled garden approach where data is managed within WVD and not on any local clients
- The Council has deployed Microsoft's Endpoint Manager tool and the BitLocker drive encryption feature on local devices to secure and manage data and there are rules in place for cloud data security and encryption
- The Sophos Central Antivirus tool has also been deployed on all endpoint devices and includes cyber security modules to ensure the security and protection of cloud data
- There are defined backup and disaster recovery arrangements for both Azure and WVD which use local redundant and geo-redundant policies to ensure that a separate resilient infrastructure is in place in case of any issues
- Individual agreements for Software as a Service (SaaS) applications include appropriate disaster recovery and business continuity clauses
- There are arrangements in place for monitoring security logs for cloud systems and services and access to personal data on a regular basis and the security measures that are in place to protect cloud systems and the Council's information assets are defined as part of the information asset risk assessments.

An area for improvement has been identified and a medium priority recommendation has been raised with regards to the Council's data governance arrangements and the information asset register, which was found to be out of date at the time of this audit.

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| Control Objective | Assess whether there is a defined and up to date information asset and data flow register in place and determine if it is complete, fit for purpose and whether it identifies, records, and assesses the data shared with third parties or cloud suppliers. | | | | |
| Risks | Data shared with third parties or cloud suppliers may not be appropriately identified, assessed, and recorded and there may be inappropriate data sharing arrangements in place with cloud providers. | | | | |
| Observation | Recommendation | Priority | Response/Agreed Action | Officer Responsible | Implementation Date |
| <p>We observed during our testing that the Council's information asset register has not been reviewed since December 2019. This was due to the disruption caused by Covid-19 in early 2020, which required all customer experience work to be put on hold as member of staff were being utilised as part of the Council's pandemic response and business continuity arrangements.</p> <p>The information asset register included 96 systems at the time of this audit, however we found that the list of systems was out of date and did not include all systems currently in use by the Council.</p> <p>Furthermore, whilst the information asset register includes 34 fields to be completed for each information asset, including details of the information asset owner, a risk rating, the lawful basis for processing and whether data is shared with any third parties, we found that there is no field to capture whether the data for each system is held locally (on premise) or on the cloud.</p> <p>We also found the information asset register to be incomplete as a number of fields have not been completed for some of the existing information assets, including the risk rating and the data source.</p> <p>Where the information asset register is incomplete or out of date there is a risk that data shared with third parties or cloud suppliers is not appropriately identified and assessed, which could lead to information security breaches and non-compliance with the requirements of the GDPR.</p> | <p>R1 Management should review and, where necessary, update the Council's information asset register so that it captures all the Council's information assets and data flows and accurately reflects the Council's current information sharing agreements. The register should also include, but not be limited to, whether data for each system is held locally or on the cloud.</p> <p>Arrangements should be put in place for the information asset register to be reviewed on a regular basis and updated when there are changes to the Council's information assets or information sharing agreements.</p> | Medium | The review is already underway, the asset register was issued to CLT on 24/05/2022 with a deadline to respond of 01/07/2022. The aim is to complete the full review and update by the end of August 2022 and this will become a yearly task. | Russell Clarke, Service Manager | 31/08/2022 |

**RECOMMENDATIONS TRACKER – OVERDUE RECOMMENDATIONS AS AT 30th June 2022
(CRITICAL, HIGH AND MEDIUM PRIORITY)**

APPENDIX C

| Audit Year | Audit | Recommendation | Priority | Response/ Agreed Action | Responsible Officer | Due Date | 1st Follow up comments | Extensi on Date | Second Follow up comments | Extensio n Date |
|-------------------|---------------------|---|-----------------|--|---|-----------------|--|------------------------|---|------------------------|
| 2020 /21 | Asbestos Management | 9. A review of the information held on the asbestos register is carried out and updated to ensure that the authority is meeting its legislative requirement in relation to keeping an up-to-date record of the location and condition of the asbestos-containing materials - or materials which are presumed to contain asbestos. | High | Agreed, current system to be reviewed, developed, or replaced as appropriate. | Compliance Manager | Aug-21 | Due to IT systems this had to be further extended. | Dec-21 | Due to IT systems this had to be further extended. Still waiting on SharePoint transfer | May-22 |
| 2021 /22 | Asset Management | 1. Officers ensure that a new Asset Management Strategy is produced and approved in time to replace the current strategy and that it becomes a working document that is updated as the priorities of the council develop over the time. Management should | High | A revised Strategy, with guiding principles rather than a list of objectives, will be put in place to lead the council forward | Strategic Director of Commercial Development, Asset and Leisure | Apr-22 | No response received | May-22 | No response received | Jun-22 |

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| | | consider existing resources, such as the Royal Institution of Chartered Surveyors Asset Management Guidelines and Department of Communities and Local Government framework for Local Authorities on Asset Management when developing the Strategy and any related documents. | | | | | | | | |
| 2021 /22 | Asset Management | 2. Officers ensure that all policies and documents are in place, up to date and available to support the progression of the strategy. | High | As per recommendation one. | Strategic Director of Commercial Development, Asset and Leisure | Apr-22 | No response received | May-22 | No response received | Jun-22 |
| 2021 /22 | Asset Management | 3. The processes in place for managing the asset information are formalised. These processes should at least describe how council's collect, analyse and evaluate the information to ensure decision making is evidence based and identifies the roles and responsibilities of the officers involved in those processes | High | Relevant processes will be put in place as per response to recommendation one. | Strategic Director of Commercial Development, Asset and Leisure | Apr-22 | No response received | May-22 | No response received | Jun-22 |

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| 2021 /22 | Asset Management | 9. Consideration is given to asset maintenance budgets being centralised to ensure that the authority can maintain their asset stock to the condition required. | High | Agreed in principle though the governance programme will be changed this will be undertaken in line with recommendation one. | Strategic Director of Commercial Development, Asset and Leisure | Apr-22 | No response received | May-22 | | |
| 2021 /22 | Commercial Property Project | 1. A risk assessment is completed which considers the current risks associated with investment properties which is regularly reviewed, and where necessary updated, and is included in the report to Audit Committee. | High | Officers will investigate the addition of risks to the corporate risk management process and relevant risks will be included in the report for Audit Committee. | Strategic Director of Commercial Development, Asset and Leisure | Dec-21 | Deferred | Mar-22 | Deferred – No further response received. | Apr-22 |
| 2021 /22 | Commercial Lettings | 1. A full set of procedure documents should be in place which cover all key aspects of the Commercial Lettings area. | Medium | Agreed to implement local procedures to cover areas. | Strategic Asset Manager, Business Centre / Ind Managers and Senior Property and Asset Officer. | Dec-21 | No response received | Mar-22 | No response received | Apr-22 |

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| 2021 /22 | Commercial Lettings | 2. Increases in rent charges should be calculated in line with Section 7 of the lease agreement. Details of how the increase has been calculated should be retained. The decision as to whether or not to increase rents should be formally documented and appropriately agreed. | Medium | Flat 3% increase applied for 3 years to 20/21 due to no previous increases being made. Going forward rent increases will be carried out in line with the lease agreement. | Strategic Director of Commercial Development, Asset and Leisure and Strategic Asset Manager. | Apr-22 | No response received | May-22 | No response received | Jun-22 |
| 2021 /22 | Commercial Lettings | 3. A valuation of the Commercial Units should be undertaken in order to compare the rents currently charged for units to market rents. This exercise should be repeated at regular intervals, e.g. every five years, to provide assurance that the rents charged are in line with achievable income. | Medium | Agreed – will instruct external company for a comparable to be carried out. | Strategic Director of Commercial Development, Asset and Leisure and Strategic Asset Manager. | Apr-22 | No response received | May-22 | No response received | Jun-22 |
| 2021 /22 | Commercial Lettings | 4. A breakdown of all service costs is calculated to ensure it covers all rechargeable cost, as per the lease agreement. This is then provided to the tenant two months prior to the service charge | High | Agreed, a process will be implemented across all teams. As leases expire these will be reviewed and brought into line with the process. | Strategic Director of Commercial Development, Asset and Leisure and Strategic Asset Manager. | Apr-22 | No response received | May-22 | No response received | Jun-22 |

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| | | review date, again, as per the lease agreement. | | | | | | | | |
| 2021 /22 | Commercial Lettings | 7. Management develops a comprehensive single source of data to track and record assets which allows them to see a complete picture for each asset in real time, which can be used to support the Asset Management Action Plan and give assurance that the authority is meeting their legal responsibilities. | High | Agreed, for the proportion that are controlled by the authority and where it is the tenant's responsibility evidence will be requested from the tenant. | Strategic Director of Commercial Development, Asset and Leisure and Strategic Asset Manager. | Apr-22 | No response received | May-22 | No response received | Jun-22 |
| 2021 /22 | Corporate Risk Management | 2. The strategy and framework are made available for staff to ensure the promotion of risk management across the authority. | Medium | Agreed as per recommendation | Organisational Development Manager | Dec-21 | Deferred to allow documentation to be approved. | Feb-22 Apr-22 | Approved at Cabinet, yet to be publicised. | May-22 |

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| 2021 /22 | Fleet Management | 1. Management review the policy and procedures for the reporting of non-compliance and defect issues and as part of that review ensure that relevant officers have appropriate decision-making authority. This will ensure that relevant action is taken in a timely manner to protect the authority in relation to legal requirements. | Medium | Agreed as per recommendation | Head of Cleansing and Open Spaces and Contracts Manager | Mar-22 | No response received | Apr-22 | No response received | May-22 |
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INTERNAL AUDIT PERFORMANCE INDICATORS

| PERFORMANCE MEASURE | POSITION AS AT 30 th June 2022 | COMMENTS |
|---|--|---|
| Delivery of 2022/23 Audit Plan | 0% | Audits are in progress but as yet there have been no reports issued. The focus this quarter has been on the completion of the 21/22 plan. |
| Percentage of Client Satisfaction with the Internal Audit Service | 100% | 6 responses received for 2021/22 |
| Compliance with the Internal Audit Standards | Conforms | Inspection took place w/c 30 th November 2020. Internal Audit Service conforms to the Public Sector Internal Audit Standards. |
| Compliance testing of completed recommendations | 100% | |