INTERNAL AUDIT SHARED SERVICE

Charnwood Borough Council

Internal Audit Progress Report 2023/24 Q3 up to 31 December 2023

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 2023/24 Q3 up to 31 December 2023.

2.   Internal Audit Plan Update

2.1   The 2023/24 audit plan is included in Appendix A for information and shows the audits in progress. Since the last update report three audit reports have been issued -

- Housing Standards Service
- Planned & Cyclical Maintenance Q1&2
- Corporate Policy Management

The executive summaries for these reports are included at Appendix B

2.2   The audits due to take place during quarter 4 are:

- Planned & Cyclical Maintenance Q4
- Responsive Repairs Q4
- Gas & Asbestos Compliance (Housing)
- Corporate Project Management
- Key Financial Systems

3.0   Outstanding Recommendations

3.1   Internal Audit monitor and follow up critical, high and medium priority recommendations. Further details of overdue and extended recommendations are detailed in Appendix C for information.

Year	Not Due		Extended		Overdue	
	High	Medium	High	Medium	High	Medium
21/22	-	-	2	4	-	-
22/23	4	9	6	10	1	2
23/24	3	13	1	-	-	-

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.
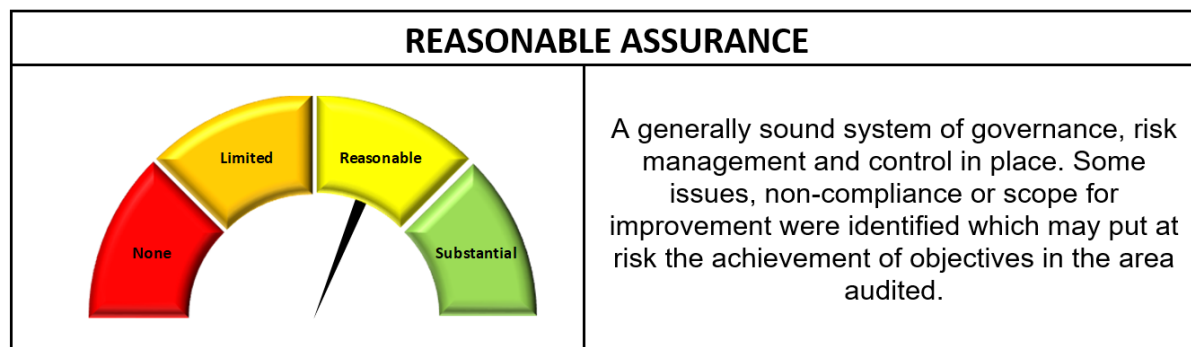
AUDIT PLAN 2023/24 AS AT 31 DECEMBER 2023

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						C	H	M	L	
Disabled Facilities Grants	Certification	3	2.5	Completed	Not applicable					
Disabled Facilities Grants	Audit	9	-	Q2						Postponed until Q4 at request of Head of Service
Selective/ HMO Licensing	Audit	10	-	Q4						
Housing Standards Service	Audit	8	8	Completed	Reasonable	-	1	2	2	
Planned & Cyclical Maintenance Q1	Audit	9	4.5	Report drafting						
Responsive Repairs Q1	Audit	9	10	Completed	Reasonable	-	1	-	1	
Planned & Cyclical Maintenance Q2	Audit	9	7	Completed	Limited	-	3	5	1	
Responsive Repairs Q2	Audit	9	14.5	Report Drafting						
Planned & Cyclical Maintenance Q3	Audit	9	-	Completed						Report combined with Q2 report
Responsive Repairs Q3	Audit	9	-	Q3						
Planned & Cyclical Maintenance Q4	Audit	8	-	Q4						
Responsive Repairs Q4	Audit	8	-	Q4						
Gas & Asbestos Compliance	Audit	10	-	Q4						
Mould & Damp	Audit	10	7.5	In progress						
Community Grants	Audit	6	-	Q3						
Performance Monitoring	Audit	8	-	Q3						
Mandatory Training	Audit	8	10	In progress						
Transformation Projects	Advisory	5	2.5	Ongoing						
Key Financial Systems										
Benefits	Audit (Full)	6	1	In progress						
Council Tax	Audit (Key Controls)	3	0.5	In progress						
NNDR	Audit (Key Controls)	3	5	In progress						

Income Collection	Audit (Key Controls)	8	-	Q4						
Creditors	Audit (Key Controls)	3	-	Q4						
Debtors	Audit (Full)	8	-	Q4						
Main Accounting	Audit (Key Controls)	3	-	Q4						
Payroll	Audit (Full)	8	9.5	In progress						
Rent Accounting	Audit (Full)	10	-	Q4						
Treasury Management	Audit (Key Controls)	3	-	Q4						
Benefits Subsidy	Assurance	40	64	In progress						
IT Asset Management	Audit	8	0.5	Q1						Postponed to Q3
Contract Monitoring	Audit	9	-	Q3						
Corporate Policy Management	Audit	8	10.5	Completed	Limited	-	-	8	-	
Corporate Project Management	Audit	9	-	Q4						
Safeguarding	Audit	10	14.5	In progress						
Protect Duty	Audit	8	-	Q4						Postponed as legislation not in place
Remote Support & Data Exchange	Audit	10	-	IT Audit Contractor						
Itrent Application Review	Audit	10	-	IT Audit Contactor						
Grants	Assurance	5	3.5	Ongoing						

SUMMARY OF FINAL AUDIT REPORTS ISSUED UP TO 31 DECEMBER 2023/24

HOUSING STANDARDS SERVICE

REASONABLE ASSURANCE	
Limited · Reasonable · None · Substantial	A generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:
- There is information and guidance available to those who have access to the internet, and webpages have been recently updated.
- There is an up to date Private Sector Housing Enforcement Policy in place.
- Where required Housing Health and Safety Rating System inspections were completed and undertaken in accordance with Housing Health and Safety Rating System.
- Landlords were informed in writing of the hazards identified.
- Officers have been trained in undertaking Housing Health and Safety Rating System Inspections.

The main areas identified for improvement are:
- The monitoring of case allocated and progression.
- Procedure guides being regularly reviewed and updated.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. A Housing Strategy is formulated and relevantly approved and published.	Medium	The service would emphasise there is a current, in date, policy agreed by Cabinet that specifically relates to this service area: Housing Enforcement Policy. The Housing Strategy referred to is an overarching housing strategy document. Whilst there is some reference to housing standards in it, it's substantive focus is housing development and availability. The Strategy is on the forward programme to be considered by Cabinet in February 2024.	Head of Strategic Housing.	March 2024
2. Documented procedures are reviewed and updated to ensure they reflect current legislation.	Low	Agreed as per recommendation. Once the Team Leader post has been filled this will be their main priority.	Private Sector Housing Manager.	September 2024
3. Case monitoring should be introduced to ensure that cases are allocated in a timely manner, adequately and promptly progressed, completion of work is confirmed and where appropriate cases are closed.	High	Agreed as per recommendation. This is something to consider as part of the case management and reviews capacity within the new system (Assure).	Private Sector Housing Manager.	March 2024
4. The methods in which private tenants can raise a concern should be reviewed as a letter template should not be required but a more detailed online form could be developed to ensure that as much detail is captured as possible at the point of first contact, which will lead to a more efficient and effective process for both the service and the customer.	Medium	Agreed as recommendation.	Private Sector Housing Manager.	January 2024
5. Timescales are clearly detailed on the relevant webpage to effectively managed customer expectations.	Low	Agreed as per recommendation.	Private Sector Housing Manager	January 2024

PLANNED & CYCLICAL MAINTENANCE Q1&2 (Kitchens & Bathrooms)

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
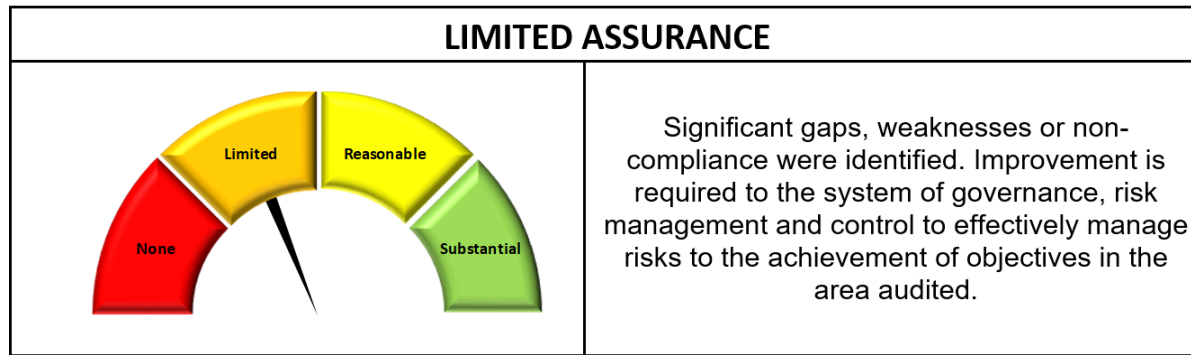
Key Findings

Areas of positive assurance identified during the audit:

- A work progress tracker is in place to monitor and document progress against the one year programme.
- Regular meetings involving key officers/contractor representatives monitor progress.
- Payments have been made in accordance with the contract payment mechanism, in respect of the timings and documentation.
- Appropriate checks are being carried out before payment is made and the 2% variable profit is being deducted, in accordance with the contract.
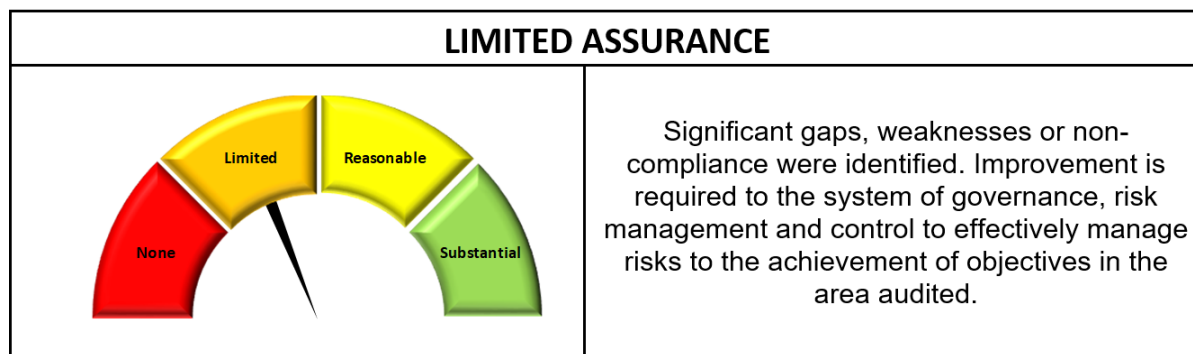
The main areas identified for improvement are:
- Procedures guides are put in place.
- A full and accurate 5 year rolling work programme is established.
- Variations are processed in accordance with the contract.
- Relevant surveys and inspections are completed, and documentation retained.
- Defects and progress on remedial works are clearly record.
- The 1% defect retention is deducted from the final valuation before payment is made.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. All key procedures are documented, made accessible to staff and should support relevant policies.	Low	Procedures will be written for the complete process from raising the order to point of hand over, including the variation and inspection processes.	Principal Officer – Investment and Programme Delivery	May 2024
2. A full and accurate 5 year rolling work programme should be established to enable forward planning, accurate budgetary management and ensure legislative compliance.	High	A 3 year programme (2024-2027) has been put in place by the Director of Housing and Wellbeing.	N/A	Implemented
3. Variations are submitted by the contractor and appropriately approved before any additional work is undertaken.	High	Procedures will be put in place to ensure all verbal variations made with the contractor are confirmed via email and saved in the appropriate property file.	Principal Officer – Investment and Programme Delivery	January 2024
4. Additional works are coded accurately on QL orders thus ensuring costs are as per the schedule of rates (SOR).	Medium	Agreed. Variation SOR's will be added line by line to orders on the housing management system (QL). Officers will be trained where appropriate.	Principal Officer – Investment and Programme Delivery	March 2024
5. All stock condition survey data is recorded on the housing management system (QL), to ensure an informed planned maintenance programme can be fully developed.	Medium	All stock condition surveys undertaken by the contractor have now been uploaded to the housing management system (QL). Systems development was needed to accommodate the data set.	N/A	Implemented.
6. Appropriate surveys and inspections are undertaken, and documents retained.	Medium	Agreed a demo or working in progress inspection should be carried out for each property.	Principal Officer – Investment and Programme Delivery	February 2024
7. Defects and progress on remedial work are clearly record so that effective monitoring can be undertaken to ensure work is completed.	High	The surveyor will check the completion certificate on iAuditor to ensure there is no outstanding snagging work prior to payment. Practical completion certificates have been added to property files following the completion of snagging work. To ensure snagging work is completed promptly the progress tracker will be updated to enable effective monitoring.	Principal Officer – Investment and Programme Delivery	February 2024
8. Contractors are informed promptly of any	Medium	The Contractor's Site Manager is present at	Principal Officer –	February 2024

snagging work required.		handover and is immediately aware of any snagging work that needs to be completed. The contractor also has access to the practical completion certificate at any time which detail the outstanding work. Officers are reminded to email the contractor with snagging issues promptly following a failed handover.	Investment and Programme Delivery	
9. The 1% defect retention is deducted from the final valuation before payment is made.	Medium	Agreed.	Principal Officer – Investment and Programme Delivery	Implemented.

CORPORATE POLICY MANAGEMENT

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:

- Policy writers are up to date with current legislation.

The main areas identified for improvement are:
- There is no suite of strategies, policies and guidance.
- There is no corporate policy template in place.
- Policies are not regularly reviewed.
- Web pages are not updated with current policies required to be published.
- There is no process in place to inform officers of new or updated policies.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. A policy suite is created which contains a register of all strategies and policies and includes links to or copies of the latest versions of documents, which are made accessible to all officers.	Medium	Agreed.	Head of Transformation, Strategy and Performance	March 2024
2. Detailed guidance in respect of policy writing is introduced to ensure clear and relevant policies are developed and a consistent approval process is in place. A standard policy template, which includes equality impact assessments, is developed to ensure consistency	Medium	Agreed.	Head of Transformation, Strategy and Performance	September 2024
3. In conjunction with recommendation 2, a review of the approval processes be undertaken to ensure that levels of approval are appropriate. This should include considering less formal approval routes that may be appropriate for some documents.	Medium	Agreed.	Head of Transformation, Strategy and Performance	September 2024
4. All strategies are given a time period for delivery and all policies are assigned a minimum review period to ensure documents remain relevant.	Medium	Agreed.	Head of Transformation, Strategy and Performance	March 2024
5. A corporate monitoring process is introduced to ensure strategies and policies are reviewed and updated as required.	Medium	Agreed. Possibility of putting this in Pentana.	Head of Transformation, Strategy and Performance	March 2024
6. A review of both the website and the intranet is carried out to ensure that up to date policies and strategies are relevantly published and available to the correct audience. Where there are policies referred to on service webpages these should contain a link to the strategies and policies page. This will remove duplication and ensure that only one version is published.	Medium	Agreed.	Head of Transformation, Strategy and Performance	March 2024
7. The induction process is reviewed to ensure new starters are aware of and know how to access all key corporate strategies and policies.	Medium	Agreed.	Head of Transformation, Strategy and Performance	March 2024
8. A formal process is introduced for notifying officers of new or updated corporate policies.	Medium	Agreed.	Head of Transformation, Strategy and Performance	March 2024

RECOMMENDATIONS TRACKER AS AT 31 DECEMBER 2023

OVERDUE RECOMMENDATIONS

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	Original Due Date	1st Follow up comments	Ext Date	Second Follow up comments	Ext Date	Further Management update	Further Extension
2022/23	Cyber Security	5. Action should be taken to activate automatic logout, if it has not already been completed. User groups defined historically, and no longer required, should be removed.	Medium	The inactive timeout setting will be investigated and applied. The review of user groups will be undertaken to remove groups that are no longer required	ICT Operations Manager	Sep-23	04.10.23 - no updates received.	Nov-23	Nov 23 – no evidence provided to confirm completion.			
2022/23	Capital Programmes	7. As part of the project closure a lessons learned report should be submitted to the Board for completeness and future projects.	Medium	As part of the CBC Project Management process, all projects will require a project closure report	Head of Transformation, Strategy and Performance.	Nov-23	No evidence to confirm completion.					
2022/23	Payroll	A report should be produced, at least annually, and issued to Heads of Service/ Managers to confirm the accuracy of the establishment.	High	In the short term an accurate establishment report is being compiled by ICS with a view to it being the responsibility of HR, when fully staffed.	Information Technology Delivery Manager/ Information Development Manager HR	01/05/2023 HR to then do annually	May-23 HR Payroll Finance and IT are meeting on a fortnightly basis to check progress on this task. An initial report has been taken from the system and is being checked between Finance and IT.	Jul-23	Aug-23 – still awaiting a full establishment report to be produced, confirmed, and actioned where appropriate.	Oct-23	Further extension	Nov-23

Extended Recommendations

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	Original Due Date	1st Follow up comments	Ext Date	Second Follow up comments	Ext Date	Further Management update	Further Extension
2021/22	Choice Based Lettings	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	Apr-23	May-23 - no response received	Jun-23	A review of the entire allocations process is in progress with the support of the organisational development team.	Dec-23	Do not current have capacity to review as the allocations team leader left. Recruitment for replacement is underway.	Mar-24
2021/22	Acquisitions Policy	3. The acquisitions procedure is updated to include the beginning of the process, starting with how a property is identified.	Medium	Agreed as per recommendation	Head of Strategic and Private Sector Housing.	Dec-21	Apr-22 Following a meeting with the Director it was agreed that a full review of the process and policy should be completed to ensure appropriate segregation of duties and authorisation throughout. Audit will provide suggestions. Given that there is a corporate review underway it is likely delegations will be reviewed in September. May-22 - Policy and Procedure Documents reviewed and returned to Director for consideration.	Oct-22	Due to staffing changes the implementation of recommendations has been delayed	Apr-23	The acquisitions and disposals policy, and related procedures are in the process of being fully reviewed.

Nov-23 Advised that the recommendation has been delayed due to staff changes and lack of resources. | ~~Sep-23~~

Mar-24 |
| 2021/22 | Acquisitions Policy | 4. Management ensure that purchases are made in line with the policy. | High | The Policy to be reviewed again and any amends to be approved in line with the Constitution, and a revised copy of the Policy to be uploaded to the website. | Head of Strategic and Private Sector Housing. | Dec-21 | Apr-22 Following a meeting with the Director it was agreed that a full review of the process and policy should be completed to ensure appropriate segregation of duties and authorisation throughout. Audit will provide suggestions. Given that there is a corporate review underway it is likely delegations will be reviewed in September. May-22 - Policy and Procedure Documents reviewed and returned to Director for consideration. | Oct-22 | Due to staffing changes the implementation of recommendations has been delayed | Apr-23 | The acquisitions and disposals policy, and related procedures are in the process of being fully reviewed.

Nov-23 Advised that the recommendation has been delayed due to staff changes and lack of resources. | ~~Sep-23~~

Mar-24 |
| 2021/22 | Acquisitions Policy | 5. The procedures are updated to ensure that they fully reflect the requirements of the policy. | Medium | Update the procedures to reflect the requirements of the Policy. | Head of Strategic and Private Sector Housing. | Dec-21 | Apr-22 Following a meeting with the Director it was agreed that a full review of the process and policy should be completed to ensure appropriate segregation of | Oct-22 | Due to staffing changes the implementation of recommendations has been delayed | Apr-23 | The acquisitions and disposals policy, and related procedures are in the process of being fully reviewed.

Nov-23 Advised that the | ~~Sep-23~~

Mar-24 |

Year	Policy/Area	Recommendation	Priority	Management Response	Responsible Officer	Target Date	Update	Date	Update	Date	Update	Revised Date
							duties and authorisation throughout. Audit will provide suggestions. Given that there is a corporate review underway it is likely delegations will be reviewed in September. May-22 - Policy and Procedure Documents reviewed and returned to Director for consideration.				recommendation has been delayed due to staff changes and lack of resources.	
2021/22	Acquisitions Policy	6. A full review is carried out in relation to the delegated authority in this process to ensure that there is independence within the process.	High	Agreed. Will discuss the process and decision-making changes required with Democratic Services. Head of Strategic and Private Sector Housing management comment: The day to day management of the process is normally the responsibility of the Housing Strategy and Support Manager, however this post is currently vacant.	Strategic Director of Community, Planning and Housing	Mar-22	Apr-22 Following a meeting with the Director it was agreed that a full review of the process and policy should be completed to ensure appropriate segregation of duties and authorisation throughout. Audit will provide suggestions. Given that there is a corporate review underway it is likely delegations will be reviewed in September. May-22 - Policy and Procedure Documents reviewed and returned to Director for consideration.	Oct-22	Due to staffing changes the implementation of recommendations has been delayed	Apr-23	The acquisitions and disposals policy, and related procedures are in the process of being fully reviewed. Nov-23 Advised that the recommendation has been delayed due to staff changes and lack of resources.	~~Sep-23~~ Mar-24
2022/23	Treasury Management	1. The Treasury Management Practices document is reviewed to ensure it complies with 2021 CIPFA Treasury Management Code.	Medium	Agreed as per recommendation. The Treasury Management Strategy has already been updated in line with the CIPFA Code and was approved by Council in February 2023.	Head of Finance and Senior Income Officer.	May-23	May-23 - Needs further work. TM Strategy 23/24 updated in line with CIPFA Code. TM Practices still require review.	Jul-23	Aug-23 TM Practices still require updating	Oct-23	Oct-23 – No further progress made	~~Nov-23~~ Jan-24
2022/23	Responsive Repairs - Emergency Repairs Q1	1. All key procedures are documented and made accessible to staff, these should support relevant policies and tenancy guides.	Medium	Agreed as per Recommendation	Repairs and Investments Manager and Principal Officer -Repairs and Maintenance	Aug-23	Aug-23 - The responsive repairs process is currently being mapped and any subsequent procedures will be developed after this. Nov-23 Valuation, rescheduling is still outstanding. Workshops planned in with service connect around the key aspects of the system and the operation of it. Will get procedure docs from SC following these workshops.	Mar-24				
2022/23	Responsive Repairs - Emergency Repairs Q1	2. Staff are trained on the processes to follow to ensure that there is consistency across services.	Medium	Agreed as per Recommendation	Repairs and Investments Manager and Principal Officer -Repairs and Maintenance	Oct-23	Oct -23 No progress made.	Dec-23	Workshops to be carried. Training/ demo has been given by QL.	Mar-24		

2022/23	Responsive Repairs - Emergency Repairs Q1	7. The processes to identify where further works are needed, following an emergency call out, are reviewed to ensure that all further works are captured and acted upon.	High	Generic email address for the RTL set up and will be contacting the relevant contractors to advise this the email address to use in future. Investigate why service connect is not retaining the surveys. Upload the document RTLS received via email on service connect in the meantime.	Principal Officer -Repairs and Maintenance	Oct-22	A generic email address has been set up. This has been raised with the service provider and is currently under review however an extension is required for this to be completed.	Dec-22	Dec-22 - Established surveys are on Service Connect. Need to establish how to forms can be completed for orders raised by Lifeline. Currently not using 24hr diary on Service Connect	Aug-23	Aug-23 No further progress has been made Nov-23 This will be included within the workshops planned for training.	~~Dec-23~~ Mar-24
2022/23	Responsive Repairs - Routine Repairs Q2	1. Target dates detailed in the Tenants Repair Guide should accurately reflect the amended target dates set by the authority, which need be comply with legislative dates set for repairs.	High	A review of the Tenants Repair Guide is currently in progress. Additionally, the electronic system will be checked to ensure that all repair timescales are in line with legislation.	Repairs and Investment Manager	Mar-23	Mar-23 - Tenants guide has been updated and is to be approved by HMAB in March 23	Apr-23	Apr-23 - Tenants Guide approved by Board. Three-day tickets on system need amending.	Jul-23	Aug-23 Extension requested to carry out checks.	~~Nov-23~~ Dec-23
2022/23	Responsive Repairs - Routine Repairs Q2	2. Management undertake a review of routine repair orders to establish the extent of the backlog, trends and the reasons behind delays in fulfilling our repairs obligations. Based on the findings a course of action should be establish, documented and executed.	High	The service has undertaken multiple failed recruitment processes for operative resources. Additional contracts have been brought on board to support delivery, including T&S Heating Ltd to support general works, and Newey Electrical Installations Ltd to support electrical works. Monitoring and analysis of repairs not completed in target timescales will be undertaken on a monthly basis.	Repairs and Investment Manager	Apr-23	Apr-23 - not implemented	Sep-23	Extension requested	Dec-23	Nov-23 Contractor monthly monitoring is taking place. Dashboards are in the process of being developed to provide real time information and insight and to assist with managing backlogs. Further extension requested.	Mar-24
2022/23	Responsive Repairs - Routine Repairs Q2	3. Procedures are put in place to ensure that the repairs team accelerate matters, particularly following inspections, follow up reports (from contractors and operatives) and where defect notices and complaints are received, these should all be fully investigated, action taken and appropriately documented.	High	A new process for capturing works needed as a follow on from inspections will be put in place. A disrepair works completion tracker has been designed and will be utilised going forward. Operatives now have to complete a works completion survey at the close of each job. This will support an accurate record of completed works.	Principal Officer – Repairs and Maintenance	Mar-23	Mar-23 - Not implemented. Extension requested due to implementation of a contract.	Aug-23	Aug-23 - A tracker has been put in place but the decision on how to log repairs and written procedures need to be agreed and implemented.	Nov-23	Nov-23 Planning to put a contractor in place to assist with this work. Case management is now on QL for D&M but training is now required. Additionally, the dashboards on SC should also assist with this.	Mar-24
2022/23	Responsive Repairs - Routine Repairs Q2	8. Management consider introducing a KPI to manage and monitor the aged repairs orders.	Medium	Agreed	Principal Officer - Repairs and Maintenance	Mar-23	Mar-23 - Not implemented. Extension requested due to implementation of a contract.	Aug-23	Aug-23 - The Government has introduced a new regime of KPIs that will have to reported annually,	Nov-23	Dashboard training has been provided and it is expected that from this reports can be developed to be able to focus on this area.	Dec-23

Year	Area	Recommendation	Priority	Management Response	Responsible Officer	Date	Update	Revised Date	Further Action	Further Date	
							produced quarterly. Appropriate reports need to be established as per Rec 4 before this can be implemented.				
2022/23	Planned Maintenance Qtr2 - Heating	5. Customer satisfaction surveys are issued to all tenants following installation.	Medium	Agreed	Repairs and Investments Manager	Oct-23	Oct 23 - Service requested an extension.	Dec-23			
2022/23	Treasury Management	4. Officers are reminded of the requirement to update the Insurance Officer of any changes within their service which could have an impact on the insurance cover.	Medium	Agreed - The Insurance Officer will send out quarterly reminders to officers regarding updating of any changes. The Insurance Officer will also send out an annual review to relevant officers to confirm that insurance is correct and appropriate. It is also intended that the Insurance Officer will attend meetings with services to discuss and agree insurance arrangements, and that an introduction to insurance will be included in the new starter induction programme.	Insurance Officer	Jun-23	Jun-23 - Confirmation from Council's insurers confirming that they do not need to be made aware of changes in roles midterm as long as the overall levels of cover required do not change and all of your security and vetting procedures remain the same.		Customer Experience Manager to review with the Insurance officer and ensure implementation is carried out.	Dec-23	
2022/23	Cyber Security	4. Steps should be taken to ensure the issues relating to security and patch management are addressed.	Medium	As the ICT infrastructure is being developed, the requirement for the existing internal firewall is being reviewed. During the Audit, evidence was provided to confirm that the Firewall is on a supported version and securely managed by Technical Analysts any required security patches/updates will be applied by August 2023.	ICT Operations Manager	Aug-23	13.09.2023 - Advised passwords and software updated. Juniper will continue to be used as a secondary firewall. The upgrade has been part completed but training is required to fully migrate to the latest version.	Jan-24			

2022/23	Cyber Security	10. Management should ensure staff managing the firewall platforms are trained in this key area of activity.	Medium	Technical Analysts have undergone Firewall training. It is understood the training being referred to is in relation to Recommendation 4. Depending on the decision to continue with the Juniper Firewall, training requirements will be identified and scheduled.	ICT Operations Manager	Sep-23	No response	Oct-23	Nov-23 The firewall upgrade is still under review. Training will follow the upgrade.	Mar-24		
2022/23	IT Health Check	3. The Information Development Manager should ensure that steps are taken to establish use of the available management / user logs to enable an independent review of activity for the highest level of access. The user groups are: Ø HR Admin Ø Whole System Ø IT Sys Admin Such reviews should be completed by an individual who is not a user and should be evidenced accordingly.	High	This issue has been raised at the Workforce iTrent project team (involves HR, Finance and ICS) An Exception report will be developed which will then in turn be assigned to Audit to review on a quarterly basis to ensure independence.	Information Development Manager	Aug-23	Requested deferral until end of December 2023. Report needs to be written in the system.	Dec-23				
2022/23	Planned Maintenance Qtr1 - Major Adaptations	Workflow processes are reviewed and updated. Key procedures are documented to support the workflow processes, as necessary, and should support relevant policies and the residents' handbook. The procedures and processes are made accessible to staff.	Medium	Agreed as per Recommendation	Principal Officer – Investment and Programme Delivery	Apr-23	Apr-23 - not implemented	Oct-23	Oct 23 - Service requested an extension.	Dec-23	Due to staffing this has been requested to be extended further.	Mar-24
2022/23	Responsive Repairs - Emergency Repairs Q1	5. A procurement exercise is carried out for this area of work to ensure that the authority is following contract procedure rules.	High	A procurement process is in progress for this work.	Repairs and Investments Manager	Dec-22	Dec-22 - Contract still requires signing. Mobilisation of contract to be March 23, waiting for EEM to response.	Mar-23	Mar-23 - requested extension, contract mobilisation delayed. Apr-23 - contractor pulled out and procurement process has to be done again.	Oct-23	Oct 23 – Extension requested as contractor pulled out at last minute. Currently in discussions with another contractor through PFH Framework.	~~Dec-23~~ Jan-24
2023/24	Responsive Repairs - Emergency Repairs Q1	2. A schedule of rates is agreed with Midland Windows to ensure that the authority is adequately protected during the period of procuring a new contract.	High	Agreed as per recommendation. A dynamic purchasing service was progressed however the successful contractor did not sign the contract and this has resulted in the procurement process starting again.	Repairs and Investment Manager and Principal Officer – Repairs and Maintenance.	Oct-23	Oct 23 - Service requested an extension.	Dec-23	Dec- 23 Extension requested to allow for contract signing.	Jan-24		

2022/23	Responsive Repairs Qtr3 (Voids)	2. The process for dealing with further works needs reviewing to ensure that orders are updated appropriately.	Medium	Agreed as per recommendation. Additional staffing resource is needed.	Repairs and Investment Manager.	Dec-23	Dec-23 - Extension requested to allow for recruitment to be completed and process to be implemented.	May-24				
2022/23	Capital Programmes	5. Accurate budget profiling is introduced and reported.	Medium	Budget profiling is undertaken on a quarterly basis at the Capital Programme Board which aligns to Finance and Performance Committee.	Head of Finance	Nov-23	Nov-23 Budgeting information supplied is being reviewed and application form has been amended to incorporate detailed profiling. Extension requested to align new reporting format with the new financial year.	Apr-24				
2022/23	Capital Programmes	6. As part of the report to the Capital Board a project dashboard should be provided to show the progress against every project's lifecycle and key milestones, to ensure that the Board is fully aware of the position of each and every project.	High	As above – the Board will review on a quarterly basis.	Head of Finance and Head of Transformation, Strategy and Performance.	Nov-23	Recent reports still only contain major projects not the programme as a whole and the information provided in respect of progress is limited. Service advised that they need to bed in further reports so requested an extension to Spring 2024	Apr-24				

INTERNAL AUDIT PERFORMANCE INDICATORS

PERFORMANCE MEASURE	POSITION AS AT 31 December 2023	COMMENTS
Delivery of 2023/24 Audit Plan	18%	
Percentage of Client Satisfaction with the Internal Audit Service	100%	3 responses received for 2023/24
Compliance with the Internal Audit Standards	Conforms	Inspection took place w/c 30th November 2020. Internal Audit Service conforms to the Public Sector Internal Audit Standards.
Compliance testing of completed recommendations	100%	