



INTERNAL AUDIT SHARED SERVICE

Charnwood Borough Council

Internal Audit Progress Report 2023/24 Q4

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 Q4 up to 31 March 2024.

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 five audit reports have been issued -

- Council Tax (key controls)
- NNDR (key controls)
- Mould & Damp
- Responsive Repairs Qtr 2 Stock control & materials
- Income Management (key controls)

The executive summaries for these reports are included at Appendix B

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	3	-	-
22/23	-	2	5	9	4	3
23/24	5	8	1	6	2	4

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

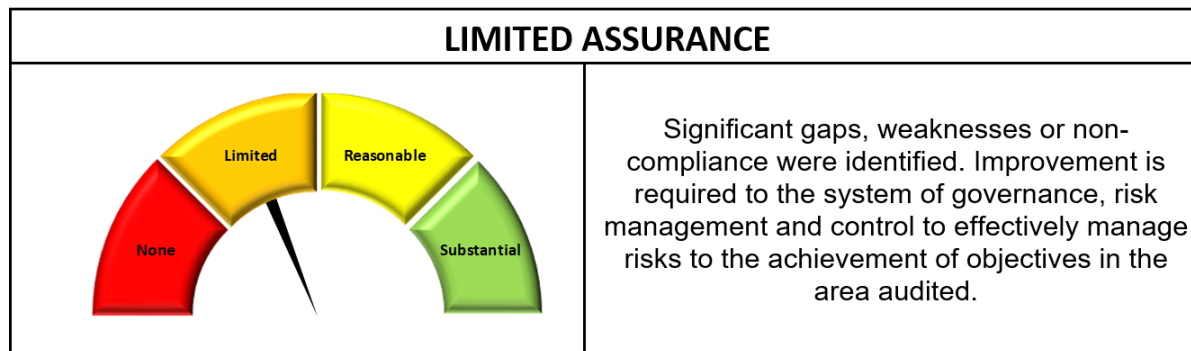
AUDIT PLAN 2023/24 AS AT 31 MARCH 2024

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						Cancelled
Selective/ HMO Licensing	Audit	10	8.5	Report drafting						
Housing Standards Service	Audit	8	8.5	Completed	Reasonable	-	1	2	2	
Planned & Cyclical Maintenance Q1 & Q2	Audit	8	13	Completed	Limited	-	3	5	1	
Responsive Repairs Q1	Audit	9	10	Completed	Reasonable	-	1	-	1	
Responsive Repairs Q2	Audit	9	14.5	Completed	Limited	-	2	3	-	
Planned & Cyclical Maintenance Q3 & Q4	Audit	12	7.5	In progress						Report combined with Q2 report
Responsive Repairs Q3 & Q4	Audit	12	9	In progress						
Gas & Asbestos Compliance	Audit	10	7	In progress						
Mould & Damp	Audit	10	15	Completed	Limited	-	3	2	3	
Community Grants	Audit	6	-	Q3						Cancelled at Directors request as further work is being completed on this.
Mandatory Training	Audit	8	13.5	Report drafting						
Transformation Projects	Advisory	5	3	Ongoing						
Key Financial Systems										
Benefits	Audit (Full)	8	5	In progress						
Council Tax	Audit (Key Controls)	3	5	Completed	Substantial	-	-	-	-	
NNDR	Audit (Key Controls)	3	12	Completed	Substantial	-	-	-	-	
Income Collection	Audit (Key Controls)	3	2	Completed	Reasonable	-	-	1	-	
Creditors	Audit (Key Controls)	5	5	In progress						

Debtors	Audit (Full)	8	8	In progress						
Main Accounting	Audit (Key Controls)	5	9	In progress						
Payroll	Audit (Full)	10	25	Draft						
Rent Accounting	Audit (Full)	8	2	In progress						
Treasury Management	Audit (Key Controls)	3	7	In progress						
Benefits Subsidy	Assurance	40	76	Completed						
IT Asset Management	Audit	8	0.5	Q1						Cancelled – will be completed in 2024/25
Contract Monitoring	Audit	9	-	Q3						Cancelled – to be completed with procurement audit in 2024/25
Corporate Policy Management	Audit	8	10.5	Completed	Limited	-	-	8	-	
Corporate Project Management	Audit	9	7	Report drafting						
Safeguarding	Audit	10	18	Report drafting						
Protect Duty	Audit	8	-	Q4						Cancelled as legislation not in place
Remote Support & Data Exchange	Audit	10	10	Draft						IT Audit Contractor
Itrent Application Review	Audit	10	10	Draft						IT Audit Contactor
Grants	Assurance	5	5	Ongoing						

SUMMARY OF FINAL AUDIT REPORTS ISSUED DURING Q4

RESPONSIVE REPAIRS QTR 2 – STOCK CONTROL & MATERIALS MANAGEMENT

**Key Findings**

Areas of positive assurance identified during the audit:

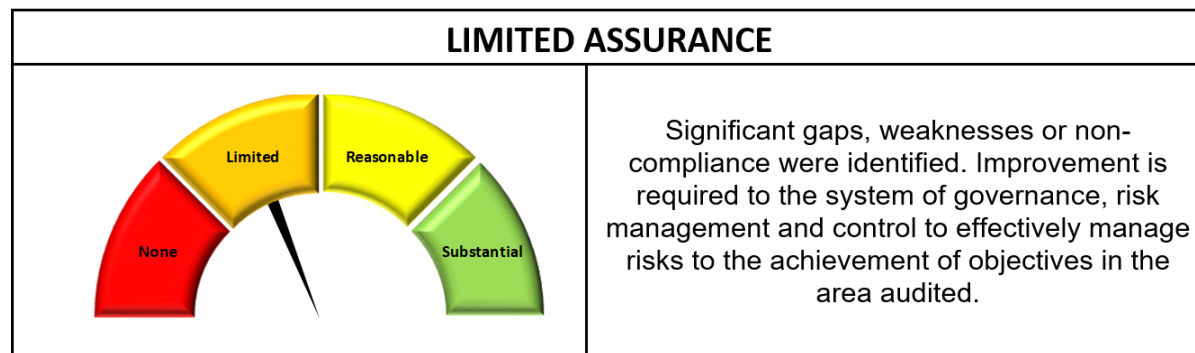
- The variety of ordering options means that materials are readily available.

The main areas identified for improvement are:

- Key procedures need documenting, distributing and where appropriate training given.
- Goods received, trade card usage, stock control and materials ordering processes need reviewing and appropriate controls need to be put in place.
- Stock and materials usage needs monitoring.
- VAT Invoices need to be obtained and retained.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. Key procedures are documented and made available to relevant officers and where appropriate training is given.	Medium	Agreed.	Principal Officer – Repairs	August 2024
2. Management consider introducing a trade authorisation card usage policy, which operatives sign up to.	Medium	Agreed.	Repairs and Investment Manager.	April 2024
3. Processes are reviewed and appropriate controls are put in place, monitored and managed.	High	An action plan will be developed to implement the appropriate controls.	Principal Officer - Repairs	August 2024
4. Management confirm who is responsible for insuring van stock and if appropriate ensure adequate insurance is in place.	Medium	Agreed - Investigate what insurance arrangements are needed and if necessary, put those in place. Will liaise with the contractor and council's insurance officer.	Repairs and Investment Manager	May 2024
5. A process is put in place to ensure all invoices are received and retained in accordance with VAT law (VAT Notice 700/21).	High	Agreed.	Repairs and Investment Manager	July 2024

MOULD & DAMP



Key Findings

Areas of positive assurance identified during the audit:

- Landlord Services have a documented mould and damp framework in place.
- Processes are in place to respond promptly to complaints and record action taken for Private Sector Housing cases.
- Officers in Private Sector Housing are undertaking inspections using the Housing Health and Safety Rating System (HHSRS).
- All appropriate officers have been trained in completing Housing Health and Safety Rating System inspections.
- Council Housing Stock Condition Surveys are being undertaken.
- Customers have access to and/or are provided with support, advice and guidance.

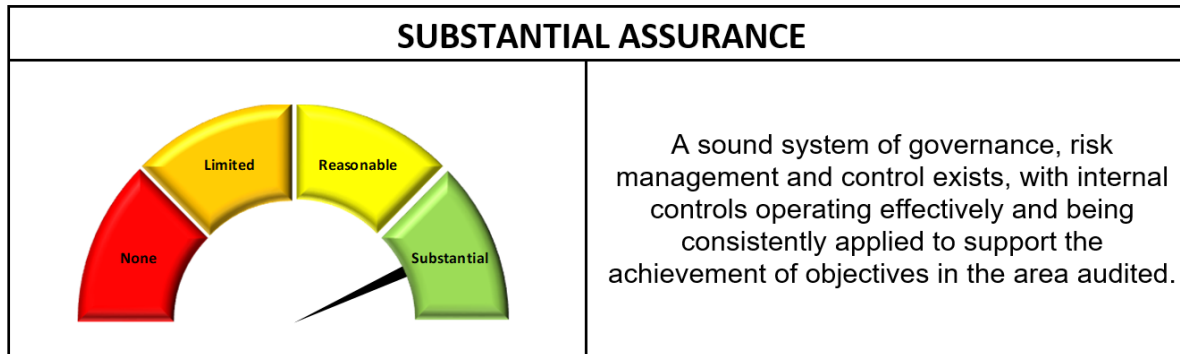
The main areas identified for improvement are:

- The procedure guide for Landlord Services requires further development to ensure key information is captured and retained.
- A process needs to be put in place, in Landlord Services, to ensure all cases are identified, recorded, monitored and remedial repair solutions and improvements completed promptly.
- Repair order target completion dates, in cases of damp and mould, need reviewing and aligning with contracts and legislation.
- Landlord Service Officers complete inspections using the HHSRS.
- Develop Senior Housing Officers to meet the qualification requirements of the Social Housing (Regulation) Act 2023.
- Introduce management information and reporting lines.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. The procedures are reviewed to provide clarity on document completion and retention and the process for arranging remedial action, including timescales, based on inspection findings. The updated procedure should be made available to all appropriate officers.	Low	Agreed.	Repairs and Investments Manager.	May 2024.
2. Management consider updating the tenancy agreement to include the tenant's responsibilities around preventing damp and mould in their home.	Low	Review of the damp and mould leaflet that is in the new starter pack.	Health, Safety and Environmental Manager.	April 2024.
3. Processes are put in place to capture and record all reports of DM&C for effective monitoring to be undertaken and thus ensuring all reasonable remedial repairs to remove damp and mould issues are completed.	High	Agreed. Actions will include: <ul style="list-style-type: none"> • Get data visible. • Review open orders. • Get some KPIs in place for monitoring and tracking performance. • Dedicated SORs for identifying DM&C. • Contract needs mobilising for surveys and remedial works. • Developing case management. 	Repairs and Investment Manager and Resident Liaison Team Leader.	July 2024.
4. A review is completed to ensure consistency in setting target completion dates on orders, ensuring these align with contracts or legislative requirements, where necessary.	High	Agreed a review will be completed and this will be monitored through KPI's going forward.	Repairs and Investment Manager.	July 2024.

5. Council Officers complete the Housing Health and Safety Rating System inspection when undertaking inspections on potential cases of damp and mould, in accordance with The Housing Act 2004, Part 1, Housing Conditions.	High	Due to resources this is not feasible. Specialist surveys are completed in most cases. Forms are available in service connect and iAuditor for officers to use. Forms to be reviewed. Training will be given to relevant officers to ensure these are completed. Reconsider HHSRS inspections should legislation detail this as a requirement.	Principal Officer Repairs - forms Head of Landlord Services - HHSRS	April 2024. May 2024.
6. Management consider offering damp and mould awareness training to educate more officers across the authority.	Low	Head of Landlord Services will liaise with Corporate Health and Safety Officer and Learning Development to develop a training package.	Head of Landlord Services.	April 2024.
7. As yet the regulator hasn't set any additional regulatory standards for RPs. In preparedness for the introduction of the standard, measures are put in place to ensure that all relevant officers have the appropriate level of housing management qualification.	Medium	The regulator is still to consult with the sector and set timescales. When clarification is received management will look at the gaps with the teams.	Director of Housing and Wellbeing, Head of Landlord Services and Head of Strategic Housing.	December 2024.
8. Introduce key performance indicators specifically relating to DM&C to enable management information to be produced and reported.	Medium	Agreed. Management to look at capabilities of the systems to collate the data required to create meaningful KPIs.	Head of Landlord Services.	July 2024.

COUNCIL TAX (KEY CONTROLS)

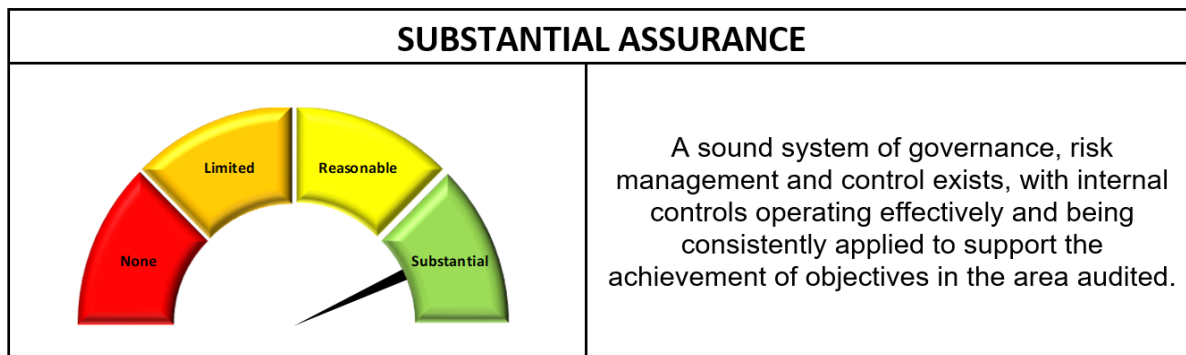


Key Findings

Areas of positive assurance identified during the audit:

- The system has been accurately updated to reflect the Council Tax charges for the current year.
- Suspense accounts are regularly reviewed and cleared.
- VO schedules are actioned promptly and reconciled to the Council Tax system.
- The Council Tax system is regularly reconciled to its feeder systems and the general ledger.

NNDR (KEY CONTROLS)

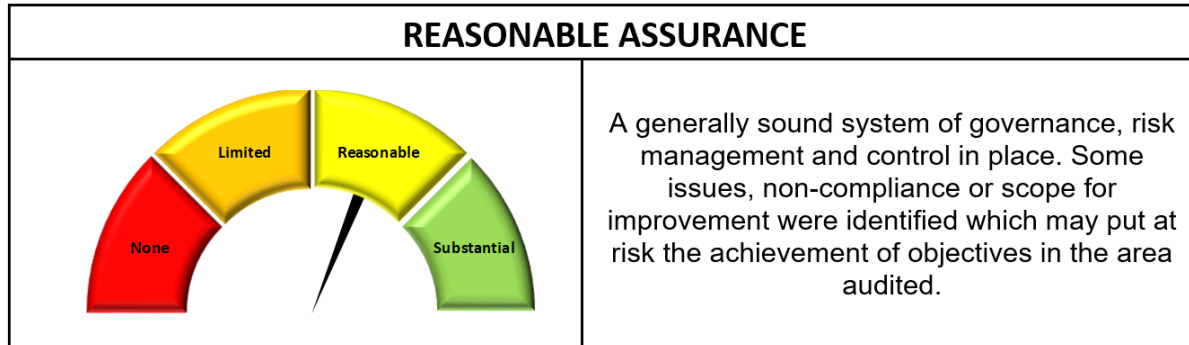


Key Findings

Areas of positive assurance identified during the audit:

- The NNDR system (Academy) has been updated to ensure that the rates and reliefs accurately reflect legislation.
- The NNDR system (Academy) is regularly reconciled to the valuation office records.
- The suspense account is regularly reviewed and cleared.
- The NNDR system is regularly reconciled to the feeder systems and the general ledger.
- System access is reviewed.

INCOME MANAGEMENT (KEY CONTROLS)



Key Findings

Areas of positive assurance identified during the audit:

- Income collection procedures are outline the Financial Procedure Rules for all staff.
- Regular reconciliations are completed between the bank accounts and general ledgers.
- Daily balancing is undertaken between the cash receipting system and relevant systems.
- Suspense are regularly reviewed and cleared.
- Access to the income systems is appropriate for the user requirements.

The main areas identified for improvement are:

- Promptness of reconciliation reviews.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. Reconciliations are reviewed in accordance with policy to ensure all errors are identified promptly.	Medium	<p>The delays in reviewing reconciliations, in majority of the cases identified, were due to there being only one reviewing officer who was on leave during the review period.</p> <p>Accountancy will look at the contingency arrangements to cover reviewing officer absence and/or having more officers who can complete the independent reviews.</p>	Interim Head of Finance.	April 2024.

RECOMMENDATIONS TRACKER

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	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	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
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	Feb-24: No evidence to confirm completion.			
2023/24	Housing Standards	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 per recommendation.	Private Sector Housing Manager.	Jan-24	Mar-24: No update received					
2023/24	Planned Maintenance - Kitchens and Bathrooms	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	Feb-24	Mar-24: No update received					

2023/24	Planned Maintenance - Kitchens and Bathrooms	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	Feb-24	Mar-24: No update received						
2023/24	Planned Maintenance - Kitchens and Bathrooms	8. Contractors are informed promptly of any snagging work required.	Medium	The Contractor's Site Manager is present at 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.	Principal Officer – Investment and Programme Delivery	Feb-24	Mar-24: No update received						
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 - 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	

2023/24	Housing Standards	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.	Mar-24	Mar-24 - no response received					
2023/24	Housing Standards	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.	Mar-24	Mar-24 - no response received					
2022/23	IT Health Check	1. The nominated Application administrators should ensure the application security is set in line with the agreed policy. Before actioning this recommendation, the Application administrators should ensure this is discussed with ICT colleagues and proposed changes are communicated to users.	High	Application Administration of the identified systems and management of permission levels are currently managed outside ICT. Action agreed. Review and set appropriate level permissions for Civica and Home Connections The Civica system is scheduled to be replaced in the next four months	Application Administrators and Information Development Manager	Mar-24	Mar-24: no response received to confirm implemented					
2022/23	IT Health Check	2. Application users and access rights should be formally reviewed at least annually, or more frequently if user access is to significant activity e.g. system administrators / high level privileges. Reviews should be evidenced accordingly.	High	(Linked to Recommendation above) Implement a process with Application Administrators for regularly reviewing user roles and permissions. The approach will be based on the Information Security concept 'Principle of least privilege (PoLP) Recommendations 1 and 3 relate to reviewing application security permissions, which are accepted. As discussed with Audit, the assigned 'High' priority level should be lowered as this recommendation refers to the setup of a process to regularly monitor permissions	Application Administrators and Information Development Manager	Mar-24	Mar-24: no response received to confirm reviews have been completed.					

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 duties and authorisation throughout.	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	Sep-23 Mar-24

							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.				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 Apr-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	Mar-24: Workshops have been completed. Process mapping has yet to be finalised.	Jun-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 have been carried out. Training/ demo has been given by QL.	Mar-24	Procedures have yet to be written.	Jul-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 the forms can be completed for orders raised by Lifeline.	Aug-23	Aug-23 No further progress has been made Nov-23 This will be included within the workshops planned for training. Mar-24: Discussions re the process are scheduled in with the possibility of a new process being introduced.	Dec-23 Mar-24 May-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. Dec-23 - Extension requested to carry out cross referencing exercise with NAT FED rates.	Nov-23 Dec-23 Apr-24
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 - Process for monitoring contractor target dates established but not implemented. In house case will be monitored through KPIs	Mar-24 May-24
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	Jan-24: Requested deferral to June 2024	Jun-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	Dec-23: Exception report has been developed but is not fit for purpose.	Apr-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 be in further reports - requested an extension to Spring 2024	Apr-24				
2022/23	Capital Programmes	4. Management review the information reported to members taking into consideration quality, clarity and consistency of the information presented.	Medium	Management will consider the format of information reported to members with a view to addressing audit points raised.	Head of Finance	Dec-23	Dec-23 - Budget reporting has been reviewed and proposed format sent to S151 for comment. Extension requested to align the new reporting format with the new financial year.	Apr-24				
2023/24	Corporate Policy Management	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	Mar-24	Mar-23 - In progress. Requested extension.	Sep-24				
2023/24	Corporate Policy Management	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	Mar-24	Mar-23 - will be completed in conjunction with recommendation one. Extension requested.	Sep-24				

2023/24	Corporate Policy Management	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	Mar-24	Mar-23 - will be completed in conjunction with recommendation one. Extension requested.	Sep-24				
2023/24	Corporate Policy Management	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	Mar-24	Mar-24 - A cleanse of the intranet and internet is needed. Requested extension.	Dec-24				
2023/24	Corporate Policy Management	8. A formal process is introduced for notifying officers of new or updated corporate policies.	Medium	Agreed	Head of Transformation, Strategy and Performance	Mar-24	Mar-23 - will be completed in conjunction with recommendation one. Extension requested.	Sep-24				
2023/24	Responsive Repairs - Qtr 2 - Stock Control and Materials Management	2. Management consider introducing a trade authorisation card usage policy, which operatives sign up to.	Medium	Agreed.	Repairs and Investment Manager	Apr-24	Mar-24 - Extension requested.	Aug-24				
2023/24	Planned Maintenance - Kitchens and Bathrooms	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	Jan-24	Jan-24 - Requested deferral due to staff shortages.	Apr-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, produced quarterly. Appropriate reports need to be established as per Rec 4 before this can be implemented.	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. Feb-24: Further extension has been requested to allow for the development of aged order KPI's.	Dec-23 Apr-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.	Jun-24		

APPENDIX D**INTERNAL AUDIT PERFORMANCE INDICATORS**

PERFORMANCE MEASURE	POSITION AS AT 31 MARCH 2024	COMMENTS
Delivery of 2023/24 Audit Plan	41%	
Percentage of Client Satisfaction with the Internal Audit Service	100%	5 responses received for 2023/24
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%	