London Borough of Enfield

General Purposes Committee

14 October 2021

Subject:	**Audit and Risk Management Service Progress Update**
Cabinet Member:	**N/A**
Executive Director:	**Ian Davis, Chief Executive**
Key Decision:	**N/A**

Purpose of Report

1. The Audit and Risk Management Service Progress Update Report (**Annex A**) summarises:

   - the results of the work that the Audit and Risk Management Service has undertaken during the period 1 April 2021 to 31 August 2021

   - the continued work of the Head of Internal Audit and Risk Management, in collaboration with the internal Assurance Board, to target limited audit resources at the highest priority Corporate and Schools' services

   - an update on the insurance market

   - a review of the Data Protection team's activities

2. Progress has been made in delivering the 2021/22 Internal Audit plan, with 51% of reviews having commenced. Of these, 8% have been finalised. This compares to 51% commencement and 8% completion for the same period in 2020.

3. Since the audit plan was agreed by the General Purposes Committee in March 2021, six audits have been cancelled and three further audits have been added to the plan.

4. With the support of the Assurance Board, a high implementation rate of agreed audit actions continues. As at 31 August 2021, the implementation rate for high risk actions (on a 12- month rolling basis) is 77% and for medium risk actions is 75%. A summary of overdue high risk and medium risk audit actions at 31 August 2021 is also presented in **Annex A**.

5. During the period May to August 2021 there were 43 data breaches (35 corporate and eight in schools). Only one of the breaches met the threshold

for reporting to the Information Commissioner's Office. In addition, the Council received five complaints from the Information Commissioner's Office. Details of the breaches, complaints and proactive activity by the Data Protection team are outlined in **Annex A**.

Proposal

6. The General Purposes Committee is requested to:

   - note the work completed by the Audit and Risk Management Service during the period 1 April 2021 to 31 August 2021 and the key themes and outcomes arising from this work

   - provide feedback on the contents of this report

Reason for Proposal

7. In line with the Council's Internal Audit Charter which is based on the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to regularly update the General Purposes Committee on the work of the Audit and Risk Management Service through periodic and annual reports.

Relevance to the Council's Plan

Good Homes in Well-Connected Neighbourhoods

8. An effective Audit and Risk Management Service helps to provide assurance over any risks that might adversely affect the delivery of good homes in well-connected neighbourhoods.

Safe, Healthy and Confident Communities

9. An effective Audit and Risk Management Service is an essential management tool which will help the Council achieve its objectives to sustain safe, healthy and confident communities.

An Economy that Works for Everyone

10. An effective Audit and Risk Management Service will help the Council achieve its objectives in building a local economy that works for everyone.

Background

11. In line with the Council's Internal Audit Charter which is based on the requirements of the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit and Risk Management has a responsibility to regularly update the General Purposes Committee on the work of the Audit and Risk Management Service through periodic and annual reports.

12. These reports should include details of audit activities with significant findings along with any relevant recommendations. Periodic information on the status of the annual audit plan should also be included.

13. The Internal Audit Plan for 2021/22 was submitted to and agreed by the General Purposes Committee on 4 March 2021.

14. This report summarises the work completed by the Audit and Risk Management Service between 1 April 2021 and 31 August 2021.

Main Considerations for the Council

15. Any large complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate risks it may face.

16. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work.

Safeguarding Implications

17. There are no safeguarding implications arising directly from this update from the Audit and Risk Management Service.

Public Health Implications

18. Whilst the risk registers are produced to identify risks to Public Health (among other issues) and enable preventative action to be undertaken, there are no Public Health implications arising directly from this update from the Audit and Risk Management Service.

Equalities Impact of the Proposal

19. Following the completion of the Corporate Equalities Impact Assessment initial screening, this report does not have an Equalities impact.

Environmental and Climate Change Considerations

20. There are no environmental and Climate Change considerations arising directly from this update from the Audit and Risk Management Service. However, an advisory audit on Climate Change was completed as part of the 2020/21 Audit Plan, which recognises the risk posed and the priority that climate action is now being given within the Council.

Risks that may arise if the proposed decision and related work is not taken

21. Any large complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate risks it may face.

22. The Audit and Risk Management Service supports management in the identification and mitigation of risks as part of its work and therefore, if this

CE21/022

work is not carried out, reviewed and followed up, the Council faces the risk of legal, financial and reputational loss.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

23. N/A

Financial Implications

24. Section 151 of the Local Government Act 1972 requires that every local authority in England and Wales should "make arrangements for the proper administration of their financial affairs". The Chief Finance Officer (Section 151 Officer) in a local authority must lead the promotion and delivery, by the whole authority, of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently, and effectively. The role of the Section 151 includes ensuring that the systems and processes for financial administration, financial control and protection of the authority's resources and assets are designed in conformity with appropriate ethical standards and monitor their continuing effectiveness in practice. The Accounts and Audit (England) Regulations 2015, requires that a 'relevant body shall maintain an adequate and effective system of internal audit of its accounting records and its system of internal control'.

25. The role of audit supports this by undertaking a review of the controls in place, the Internal Audit plan sets out in partnership to achieve this by:

26. Ensuring that the authority puts in place effective internal financial controls covering codified guidance, budgetary systems, supervision, management review and monitoring, physical safeguards, segregation of duties, accounting procedures, information systems and authorisation and approval processes.

27. Ensuring that these controls are an integral part of the authority's underlying framework of corporate governance and that they are reflected in its local code.

28. In this context, the Internal Audit plan is developed in partnership with the wider organisation, seeking to focus on areas of the greatest risk in order to ensure that the appropriate controls are in place and where controls are found to be inadequate plans to address these are implemented.

Legal Implications

29. The Council's chief finance officer (the 'Section 151 officer' – section 151 Local Government Act 1972) has statutory status and is responsible for financial administration. The chief finance officer is also under a statutory duty to issue a formal report if s/he believes that the Council is unable to set or maintain a balanced budget (the 'section 114 report' (section 114 Local Government Finance Act 1988).

30. The Accounts and Audit Regulations 2015 (the '2015 Regulations') places an obligation on local authorities to maintain a system of internal audit whereby it:

    (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;

    (b) ensures that the financial and operational management of the authority is effective; and

    (c) includes effective arrangements for the management of risk.

31. The internal audit service must be effective in order to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.

32. Each financial year the council must conduct a review of the effectiveness of the system of internal control required by regulation and prepare an Annual Governance Statement.

33. This report addresses the statutory obligations for local audit processes in compliance with the 2015 Regulations.

Workforce Implications

34. There are no workforce implications arising directly from this update from the Audit and Risk Management Service.

Property Implications

35. There are no property implications intrinsic to the proposals in this report.

Other Implications

36. N/A

Options Considered

37. Given the requirements of the Public Sector Internal Audit Standards, no other options were considered.

Conclusions

38. The General Purposes Committee is requested to:

    - note the work completed by the Audit and Risk Management Service during the period 1 April 2021 to 31 August 2021 and the key themes and outcomes arising from this work

    - provide feedback on the contents of this report.

CE21/022

Report Author: Gemma Young
                Head of Internal Audit and Risk Management
                Gemma.Young@Enfield.gov.uk
                Tel: 07900 168938

Date of report: 5 October 2021

Appendices

Annex A: Audit and Risk Management Service Progress Update
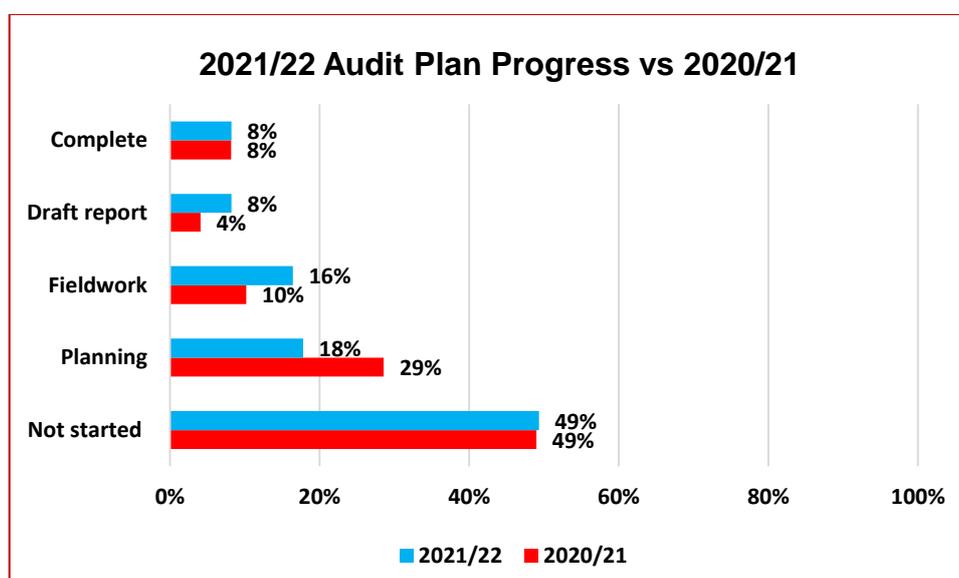
Background Papers

None

Audit and Risk Management Service Progress Update
31 August 2021

CE21/022

Internal Audit

During the period 1 April 2020 to 31 August 2021, the Internal Audit team has commenced 37 assignments (51% of the current plan) of which 6 (8%) have been completed. For the same period in 2020, 25 audits (51%) had commenced and 4 (8%) had been completed.

The following chart summarises the 2021/22 progress compared to 2020/21:

Chart 1: 2021/22 Internal Audit Progress vs 2020/21

2021/22 Audit Plan Progress vs 2020/21

Category	2021/22	2020/21
Complete	8%	8%
Draft report	8%	4%
Fieldwork	16%	10%
Planning	18%	29%
Not started	49%	49%

Changes to the 2021/22 Internal Audit Plan

Since the internal audit plan was approved by the General Purposes Committee in March 2021, six audits have been cancelled and three audits have been added.

The cancelled audits are:

Table 1: Cancelled Audits

Department	Audit	Reason for Cancellation
People	Adoption	Agreed with Executive Director, People that an internal audit of regionalised adoption was no longer required.
People	Supporting Families – July	July testing cancelled at client request and was included in August testing
Chief Executives	Culture	Agreed with Head of Employee Experience to defer as the scope of the audit would be duplicative in view of the Investors in

Department	Audit	Reason for Cancellation
		People work being undertaken. To be reassessed for 2022/23 audit plan.
Cross Cutting	Test and Trace Grant	Advised by Finance that submission of the grant certification is not required until June 2022.
Cross Cutting	Contain Outbreak Management Fund	Advised by Finance that submission of the grant certification is not required until June 2022.
Cross Cutting	S31 Community Testing Grant	Advised by Finance that this grant is signed by S151 officer and no Internal Audit work is required.

The additional audits are:

Table 2: Additional Audits

Corporate Risk Reference	Department	Audit	Description
CR05 Duty of Care	People	Looked After Children - Financial Control	Following cessation of the ContrOcc project, to confirm that the introduction of a new improved control system is appropriate and working effectively.
CR04 Information Governance	Cross Cutting	Handling of Members' Post	Requested by Chief Executive
CR04 Information Governance	Place	Planning Service Data Quality	Requested by Chief Executive

A revised version of the audit plan is attached at **Appendix A.**

Completed Audits

Six audits have been completed so far this year:

Table 3: Completed Audits at 10 September 2021

Corporate Risk Reference	Department	Audit	Assurance Level
CR02 Failure to maximise income	People	Supporting Families Grant Certification - May	N/A – Grant Certification
CR02 Failure to maximise income	People	Supporting Families Grant Certification - June	N/A – Grant Certification
CR02 Failure to maximise income	People	Supporting Families Grant Certification - August	N/A – Grant Certification

CE21/022

Corporate Risk Reference	Department	Audit	Assurance Level
CR02 Failure to maximise income	Place	BEGIN Grant - 1	N/A – Grant Certification
CR04 Information Governance	Cross Cutting	Handling of Members' Post	N/A – Management Letter
Other	People	St Andrew's Southgate CE Primary School	Reasonable

2020/21 Audit Plan – Limited and No Assurance Reports

Since the last update to this Committee, no audits with a *No* or *Limited* assurance opinion have been issued.

Corporate Audit Actions Implementation

The Internal Audit and Risk Management teams are responsible for tracking managers' progress with the implementation of internal audit actions.

As at 31 August 2021, the implementation rate (12-month rolling basis) for high risk actions is 77% and for medium risk actions is 75%.

39 actions identified from Corporate audits remain open. Of these, 24 (7 high, 17 medium risk actions) were not fully implemented by their original due date and are, therefore, classed as overdue. Overdue actions are shown by the solid coloured part in the graph below.

Chart 2: Managers' Progress with Implementation of Agreed Audit Actions

CE21/022
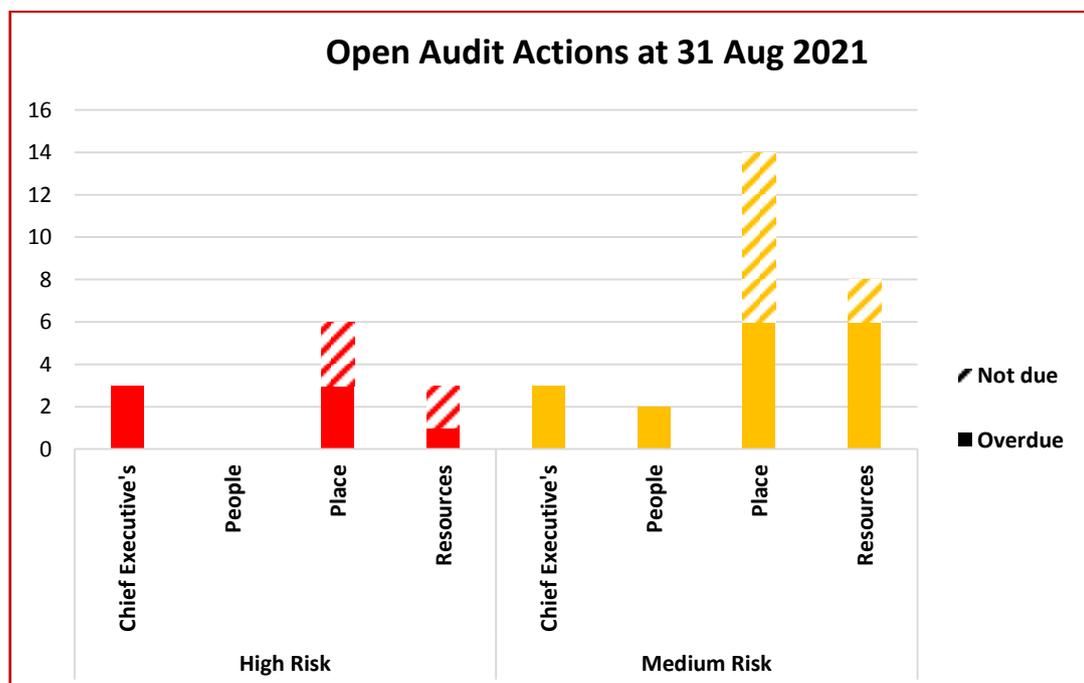
Details of the overdue Corporate high risk actions (excluding those from the recruitment audit – see below) are provided in **Appendix B.**

Of the 17 medium risk overdue actions, one has been overdue by more than one year and details of this action are provided in **Appendix C.**

The Assurance Board continues to review the progress of action implementation including holding supplementary meetings to focus on specific areas.

Recruitment Audit Actions

At the previous General Purposes Committee meeting, Members requested an update on the status of the Recruitment audit actions. One action has been fully implemented whilst the remaining five actions have been progressed. The following table summarises the status of these actions:

No	Finding Title	Risk Category	Original Due Date	Status	Revised Target Date
1	Transfer of Undertakings (Protection of Employment)	High	30Jun2021	Progressed	30 Nov 2021
2	Records & Documents - i-Grasp	High	31Aug2021	Progressed	31 Mar 2022
3	Monitoring & Reporting- Management Information	High	31Jul2021	Progressed	31 Mar 2022
4	Sample Testing	Medium	31Oct2021	Implemented	n/a
5	Pre- Employment Checks- Apprentices	Medium	31May2021	Progressed	31 Oct 2021
6	Policies & Procedures	Low	30Sep2021	Progressed	30 Sep 2021

Full details of these actions are provided in **Appendix D.**

Schools' Actions Implementation

As can be seen from the following chart, schools continue to make progress with action implementation. At 31 August 2021 no high risk actions were open but 16 medium risk actions remain overdue.

CE21/022

Chart 3: Schools' Progress with Implementation of Agreed Audit Actions

Schools Open Audit Actions at 31 Aug 2021
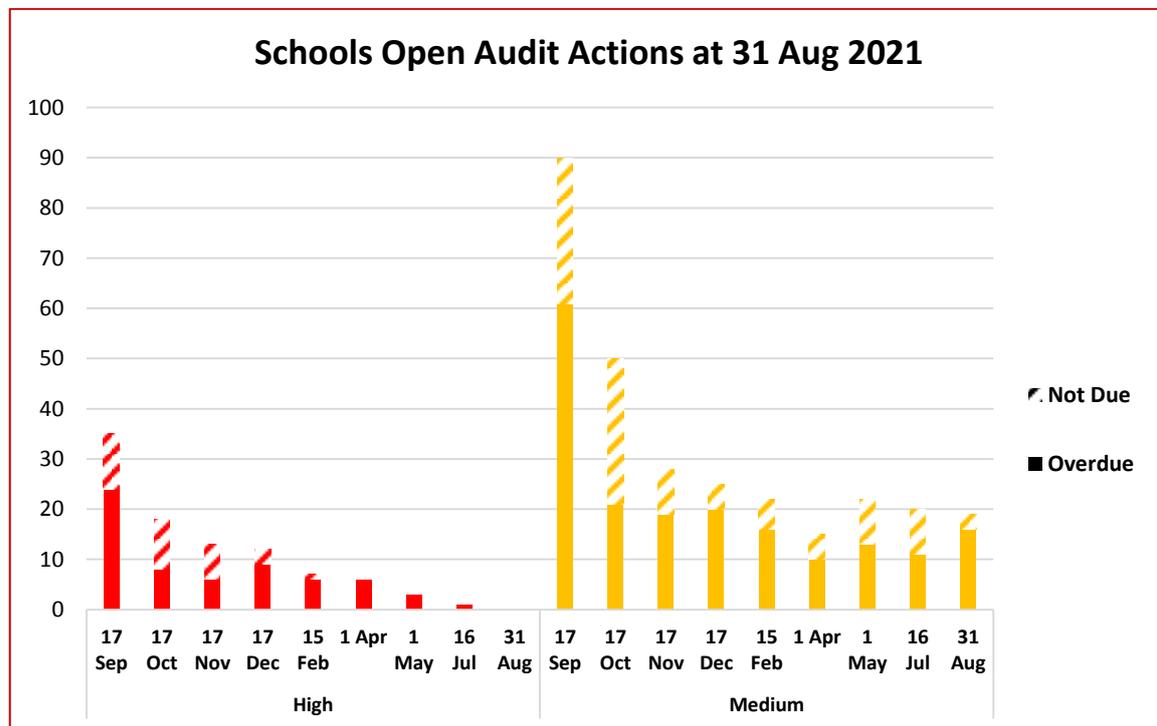
Internal Audit Quality Assessment

Performance of the Internal Audit service for against agreed KPI/Quality metrics for the year to date is outlined in the following table:

Table 5: Internal Audit Quality Assurance Measures

KPI / Quality Metric	Target	Actual
Days from end of fieldwork to issue of draft report	15	8
Days from receipt of management comments to issue of final report	10	2
Level of satisfaction score with audit work	80%	100%
% of the audit plan delivered to draft report stage	95% (by 31 March)	16%

The level of satisfaction with audit work is determined by way of client satisfaction surveys. One survey response has been received so far this year.

CE21/022

Insurance

Insurance Market Update

The insurance market is generally cyclical and operates on a ten-year cycle. Within this ten-year cycle there is usually a soft market (low premiums, extensive cover, high capacity) for five years and then a hard market (high premiums, restrictions in cover, low capacity) for the next five years.

Towards the end of 2019 the market started to harden and unfortunately this hardening has been exacerbated by the global impact of Covid-19. It is difficult to predict when the market will soften, as some commentators believe that the market may remain hard for a longer period than usual and a few consider that the hardening will remain until 2030. The consequences of this prolonged hard market are likely to be premium increases and insurers restricting cover or not covering certain risks at all.

Professional Indemnity cover has been significantly affected by this hard market. Professional Indemnity cover generally provides protection to an organisation or individual against claims made against them for incorrect advice, error or omissions. A number of insurers have exited the market completely which has led to others increasing premiums and/or restricting cover. It is now very common for an insurer to impose a significant premium increase and only provide cover for claims in the aggregate (i.e. across the premium year) rather than each and every claim.

Given the hardening of the insurance market, it is important that we present our risks correctly and that we provide as much information to insurers as possible.
We have, therefore, brought our renewal timetable forward and will start the process this month. This should allow the Council adequate time to collate all the necessary information and answer questions put to us by insurers.

Local Government Mutual

We continue to liaise with the Local Government Mutual (LGM), but the LGM has not been able to provide us with details of the products that will be offered. We will update the Committee as and when we receive this information.

Data Protection

Data Protection Queries

The Data Protection Officer (DPO) receives queries on all matters relating to data protection. This involves both providing advice and guidance and supporting various internal processes. Advice is provided on intricate aspects of the law supporting the organisation in applying data protection in practice. The DPO also assists with various internal data protection practices such as the review of privacy documentation, monitoring of Data Protection Impact Assessments and maintaining the records of processing activities.

Data Protection Breaches

A data breach occurs when the data for which the Council is responsible suffers a security incident resulting in a breach of confidentiality, integrity or availability. If that occurs, and it is likely that the breach poses a risk to an individual's rights and freedoms, the Council must notify the Information Commissioner's Office within 72 hours after having become aware of the breach.

If the data breach poses a high risk to those individuals affected (UK GDPR Article 34) then they should all also be informed.
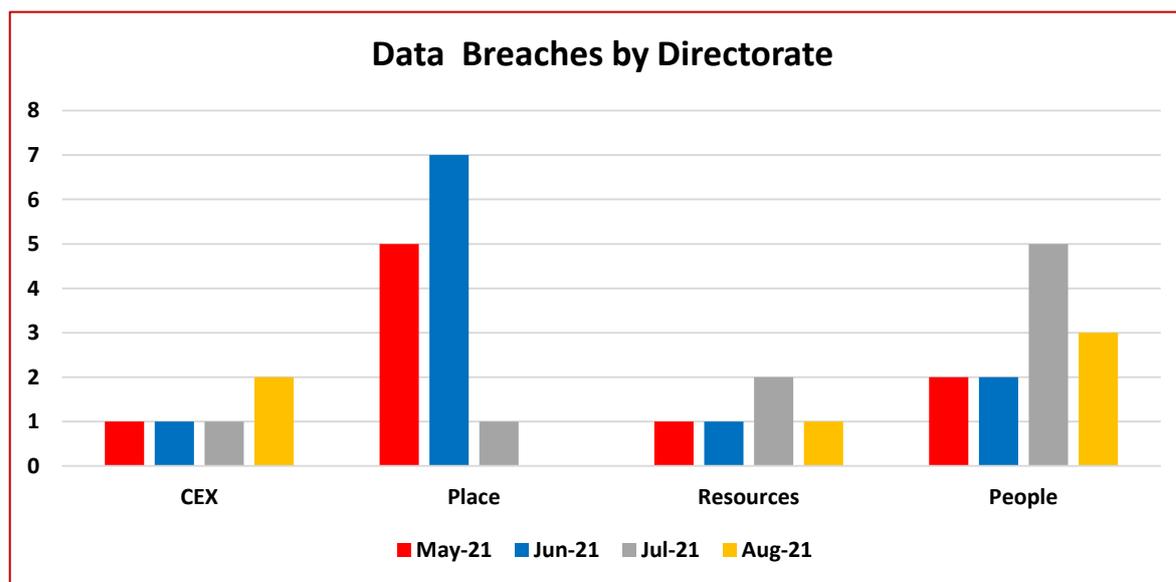
Corporate

A total of 35 Corporate breaches were investigated from May to August 2021:

- 9 breaches in May
- 11 breaches in June
- 9 breaches In July
- 6 breaches in August

The following is a breakdown of breaches by directorate:

**Chart 4: Data Breaches by Directorate**

These breaches can be divided into two broad categories:

- the unauthorised disclosure of data. This includes the accidental release of personal information and;
- the loss of Council devices

The majority of the breaches have occurred due to the former. Below is a breakdown of these breaches:

CE21/022

Chart 5: Breaches Analysed by Type
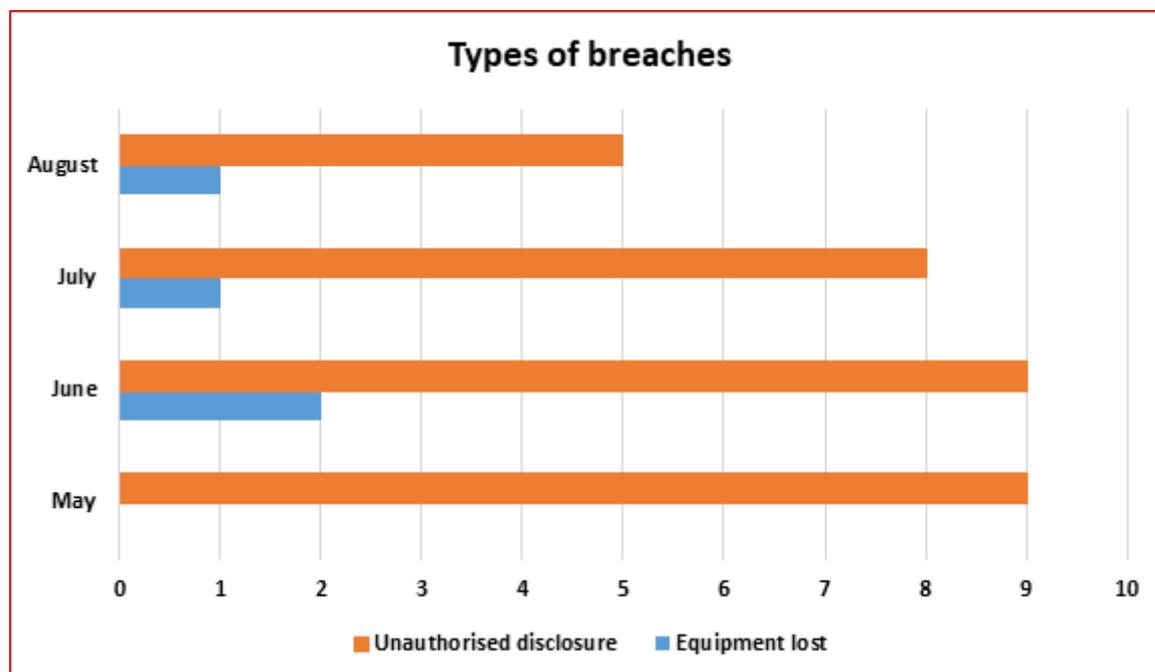
During this period (May to August 2021), 31 breaches related to personal information being disclosed in an unauthorised manner and 4 were in relation to loss of equipment.

Only one incident during this period was reported to the Information Commissioner's Office (ICO). This incident was reported as an agency worker sent personal criminal offence data regarding another person to their employment agency and to their own personal email account, believing this was justified. The ICO have concluded this investigation and have advise the Council to request for this information to be deleted.

The following are examples of other data breaches received during this period:

- correspondence sent to another Local Authority which contained an applicant's surname and email address
- email addresses for 7 candidates that had applied for a certain role were sent via a carbon copy (cc) email and not a blind copy (bcc) email
- lost mobile phone

In all these cases, the DPO has advised the service areas of the necessary steps required in order to mitigate/eliminate any risks that arise due to a data breach.

Schools

A total of 8 school data breaches were investigated between May and August 2021:

- 3 breaches in May
- 4 breaches in June
- 1 breach in July
- 0 in August

All these incidents were related to the unauthorised disclosure of personal information. None met the threshold to be reported to the Information Commissioner's Office.

Complaints from the Information Commissioner's Office (ICO)

The Data Protection Officer received 5 complaints between May and August 2021 from the ICO in relation to the Council's data protection practises. A summary of all cases are as follows:

1. Data subject complained that the Council did not provide a response to his subject access request (SAR) within the statutory time frame and did not provide it in the format he had requested, due to his disability.
2. Data subject complained that the Council was the data controller in relation to a CCTV footage and the information requested as part of a SAR should be disclosed.
3. Data subject complained that not all information was disclosed to them as part of the initial SAR response.
4. Data subject challenged the use of an exemption on a SAR response.
5. Data subject complained that the Council did not provide a document as part of their SAR request. This information was third party information and the data subject was not privy to that information.

All complaints were responded to within the deadline.

Transparency/Privacy Notices

The DPO has identified that the Council's current privacy notice is not compliant with the current legal framework.

To date, 5 privacy notices have been created and it is anticipated that approximately 30 customer facing service areas will need privacy notices either created or reviewed. This will be conducted on a targeted risk basis.

Training

The DPO has provided training to schools on data protection obligations and practices. Two webinars (12/13 July 2021) were attended by 49 school business/office managers across 40 schools.

A training session for GDPR lead governors (28 June 2021) was also delivered.

CE21/022

Appendix A: 2021/22 Audit Plan Status

Department	Audit	Audit Status
CR01 Budget Management		
Resources	Key financial processes: Pensions - fund/payroll contributions	Not Started
Resources	Key financial processes: Capital Budget Management	Not Started
Resources	Transformation Projects	Not Started
Resources	Key financial processes: Revenue Budgeting and Forecasting	Fieldwork in progress
Resources	Key financial processes: Financial Management of the Housing Revenue Account	Fieldwork in progress
People	Community Equipment Services	Planning
Place	Grounds Maintenance	Planning
CR02 Failure to Maximise Income		
Cross Cutting	Test and Trace Grant 20-21	Cancelled
Cross Cutting	S31 Community Testing Grant	Cancelled
Cross Cutting	Contain Outbreak Management Fund (COMF)	Cancelled
Cross Cutting	Green Homes Grant	Not Started
People	Bus Service Operators Grant (BSOG) Certification	Planning
People	Supporting Families Grant Certification - May	Complete
People	Supporting Families Grant Certification - June	Complete
People	Supporting Families Grant Certification - July	Cancelled
People	Supporting Families Grant Certification - Aug	Complete
People	Supporting Families Grant Certification - Sept	Not Started
People	Supporting Families Grant Certification - Oct	Not Started
People	Supporting Families Grant Certification - Nov	Not Started
People	Supporting Families Grant Certification - Dec	Not Started
People	Supporting Families Grant Certification - Jan	Not Started
People	Supporting Families Grant Certification - Feb	Not Started
Place	BEGIN Grant - 1	Complete
Place	BEGIN Grant - 2	Not Started
Place	Waste Collection Services	Fieldwork in progress
Place	Community Infrastructure Levy	Draft report issued
LATC	Customer Services	Planning
CR03 Fraud/Corruption		
Chief Executives	Counter Fraud	Planning
Chief Executives	Members' Ethics	Not Started
Chief Executives	Ethical Standards	Not Started
Place	Planning	Not Started

Department	Audit	Audit Status
CR04 Information Governance		
Cross Cutting	Leavers	Not Started
Cross Cutting	DWP Revised Memorandum of Understanding 20-21	Fieldwork in progress
Cross Cutting	Local Government Transparency Code	Fieldwork in progress
Cross Cutting	Handling of Members' Post	Complete
Resources	Digital Services: Cyber Security	Not Started
Place	Planning Service Data Quality	Fieldwork in progress
CR05 Duty of Care		
Cross Cutting	Equalities	Not Started
Resources	Web content Accessibility Guidelines 2.1 (WCAG 2.1)	Not Started
People	Primary Behaviour Support Service	Fieldwork in progress
People	Secondary Behaviour Support Service	Fieldwork in progress
People	Bridgewood House	Not Started
People	SEN Commissioning	Not Started
People	Adoption	Cancelled
People	Deprivation of Liberty Safeguards	Planning
People	Looked After Children - Financial Control	Not Started
CR06 Customer Demand		
Place	Homelessness	Not Started
CR07 Loss of IT		
Resources	Digital Services: Contract Management	Planning
CR08 Business Continuity		
Cross Cutting	Board Reporting	Planning
Cross Cutting	Use of Spreadsheets	Not Started
CR09A Coronavirus		
Cross Cutting	Lessons Learned from the Pandemic	Not Started
CR10 Health & Safety		
Cross Cutting	Security Panel	Not Started
CR11 Housing		
Place	Capital Works	Fieldwork in progress
Place	Housing Compliance - Safety Checks and Management of Lift Maintenance	Not Started
Place	Housing Repairs and Maintenance	Not Started
Place	Social Housing Whitepaper	Not Started
LATC	Enfield Let	Not Started
CR12 Major Capital Projects		
Place	Meridian Water – Contract Management	Fieldwork in progress
Place	Meridian Water - Supply Chain Risks	Not Started

CE21/022

Department	Audit	Audit Status
CR13 Supply Chain/Contract Management		
Resources	Procurement Social Value	Not Started
CR14 Trading Companies		
Chief Executives	Energetik	Planning
Chief Executives	Montagu LLP	Fieldwork in progress
CR15 Staffing		
Cross Cutting	Culture	Cancelled
Chief Executives	Organisational Development	Not Started
CR16 Financial Management		
Cross Cutting	LATC & Financial Governance Review	Draft Report Issued
CR17 Tax		
No audits identified under this corporate risk		
CR18 Civil Unrest		
No audits identified under this corporate risk		
CR19 Climate Change		
Place	Salix Programme	Planning
Other		
Chief Executives	Mayor's Accounts	Fieldwork in progress
People	Bush Hill Park Primary School	Not Started
People	Schools Physical Verification Testing from 2020-21	Not Started
People	St. Paul's CE Primary School	Draft report issued
People	De Bohun Primary	Planning
People	Prince of Wales Primary	Planning
People	St Michael at Bowes CE Primary	Draft report issued
People	Eldon Primary	Planning
People	Chase Side Primary School	Draft report issued
People	Firs Farm Primary	Not Started
People	St Andrew's Southgate CE Primary School	Complete
People	Oakthorpe Primary	Draft report issued
People	St Anne's School for Girls	Not Started

APPENDIX B: Overdue High Risk Actions

Place

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Cleaning Service	Monitoring - staff attendance on site	a) The Service will agree a manageable level of supervision of cleaning staff, including one to one meetings between cleaning staff and Area Managers. b) We will contact the Service Improvement Manager in Digital Services to identify whether a cost effective electronic logging in and out system / GPS time tracking software can be sourced. c) We will ensure that staff receive training for completing location timesheets and emphasise that timesheets must be forwarded monthly d) Where cleaners have named entry card access, entry/exit records will be requested from FM on a quarterly basis in order that sample checks can be carried out to ensure staff are attending. Random inspection checks	01-May-2021	**Update, August 2021** Ongoing; awaiting the new Time and Attendance System to be implemented.	30-Sep-2021

CE21/022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		carried out in person at other premises will continue.			
Facilities Management of Youth Centres	Corporate Landlord Responsibilities	The Corporate Compliance Officer will continue working with the Buildings and Lettings Officer to ensure that: - All statutory and service compliance checks are carried out and documented in a timely manner; - Exceptions identified in this audit from the compliance report are investigated and resolved as a matter of urgency; - All information is centralised and recorded in the Atrium system, including fire extinguisher checks; - All exceptions are included in the quarterly Health and Safety Board report. The Atrium System Facilitator will arrange for FM staff to gain access to Atrium.	31-Dec-2020	**Update September 2021** A Service Level Agreement is being developed between Strategic Property Services, CMFM, Housing Management and Housing Repairs.	31-Oct-2021
Facilities Management of Youth Centres	Policies and Procedures	a) Comprehensive policy and procedures for the facilities management of youth centres will be compiled to include: - The use of youth centre premises; - Clear roles and responsibilities of officers and third -party organisations; - Terms and conditions of hire; - Invoicing and payment procedures; - Record keeping and documentation;	31-Dec-2020	**Update September 2021** Being developed as part of the Service Level Agreement above.	31-Oct-2021

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		- Corporate landlord responsibilities; - General upkeep and maintenance of the premises. b) The policy and procedures documentation will be reviewed annually and communicated to staff. c) The Corporate Landlord policy will be reviewed and updated to reflect changes in the roles and responsibilities of officers.			

Resources

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Schools' Financial Monitoring	Financial regulation and guidance	To support good financial management practices in schools, the Finance Manual for Schools, which underpins the Scheme for Financing Schools will be updated in line with current requirements, legislation and best practice. An external consultant will be appointed	01-Sep-2021	**Update July 2021** A consultant has been recruited to update the Finance Manual with the expectation that the revised version will be available for April 2022.	30-Apr-2022

CE21/022

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
		to update the Finance Manual (subject to cost). When finalised the manual will be made available to all maintained schools. Thereafter the manual will be reviewed at least annually or as and when significant changes take place.			

CE21/022

APPENDIX C: Overdue Medium Risk Actions > 12 Months

Place

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
Broomfield House	Actions from 16/17 Audit	Consolidated action from the 2016/17 Broomfield House audit.	01-Sep-2017	**Update Assurance Board, March 2021** - Agreed that a project manager will be appointed specifically for the work required for Broomfield House - A report will be made to Cabinet in October 2021 which will close off the 4 outstanding audit actions	31-Oct-2021

APPENDIX D: Recruitment Audit Actions

No	Finding Title	Agreed Action	Risk Category	Status	Original Due Date	Update	Revised Target Date
1	Transfer of Undertakings (Protection of Employment)	a) We will work with service managers and supervisors to ensure that all relevant paperwork is obtained and checked. b) Continued non-compliance will result in appropriate actions being taken in line with current Council policy.	High	**Progressed**	30-Jun-2021	**Update September 2021** Further progress has been made on these with respect to DBS checks, vetting checks and right to work checks. Where documents are not provided, appropriate actions will be taken in line with current Council policy.	30-Nov-2021
2	Records & Documents - i-Grasp	a) In the short term we will explore the options for extending the i-Grasp contract whilst work is carried out with Digital Services to ensure that an appropriate interim solution is put in place; b) We will ensure appropriate engagement takes place with Digital Services to investigate, procure and implement a fit for purpose application that meets the needs of the Recruitment Service. A detailed requirements analysis will be completed with Digital Services to feed into the wider SAP review projects.	High	**Progressed**	31-Aug-2021	**Update September 2021** a) Completed b) The service is proactively engaging with Digital Services and gathering early requirements for the longer term ERP solution.	31-Mar-2022
3	Monitoring & Reporting-	We will: a) Review our recruitment processes	High	**Progressed**	31-Jul-2021	**Update September 2021** a & b) Recruitment activities	31-Mar-2022

No	Finding Title	Agreed Action	Risk Category	Status	Original Due Date	Update	Revised Target Date
	Management Information	and identify and actively manage key performance indicators. b) Engage with the Knowledge and Insight Hub to identify effective methods of reporting recruitment performance. c) Ensure reporting requirements for the Service and its stakeholders are included in the specification for a replacement application (see finding 2).				and reports are integrated in the workforce quarterly reports and the annual workforce reports provided by Knowledge and Insight Hub. HR will continue to work with Knowledge and Insight Hub to improve on this reporting based on the limited functionality of existing systems. In the meantime, will be based on what can be extracted manually and reliably reported. c) Reporting requirements were part of the specification created with Digital Services for the awaited tender for an ERP system -**completed**.	
4	Sample Testing	We will ensure that: a) Recruiting managers take responsibility for ensuring that mandatory recruitment and selection training has been undertaken in the last three years by all members of each interview panel. This will be discussed with the Recruitment Officer and managers will be required to confirm the training has been completed. The relevant documents and Authority to	Medium	**Implemented**	31-Oct-2021	**Update, July 2021** a) This is discussed by recruiting officer and managers at the recruitment brief at the beginning of each recruitment campaign. This has been incorporated into the Recruitment & Selection Policy. The ATR has been updated **Completed**	31-Oct-2021

CE21/022

No	Finding Title	Agreed Action	Risk Category	Status	Original Due Date	Update	Revised Target Date
		Recruit Form will be updated to state this and this will be incorporated in the Recruitment & Selection Policy. b) Shortlisting reports and interview notes are retained to provide transparency in the selection process. c) The information that recruiting managers are required to submit to HR at the selection stage is consistent in both the Recruitment Policy and the interview pack checklist. d) Contracts are issued to new employees by their first day of employment with the Council. e) All new employees who have commenced employment with the Council since 23 March 2020 and whose documents have not been checked by the recruiting manager, will have their documents retrospectively verified.				b) The team will continue to request shortlist reports and interview notes of the successful candidates from recruiting managers. **Completed**. c) The checklist for managers has been updated in the interview pack and is now consistent with the policy. **Completed**. d) Contracts will continue to be issued by the employee's first day of employment. **Completed.** e) This is no longer a legal requirement- the Home Office has issued revised guidance to say that there is now no requirement for any retrospective right to work checks to be seen face to face. **Completed**.	
5	Pre-Employment Checks-Apprentices	We will review the Apprenticeship Policy and ensure that: - The Apprentice Policy includes a requirement for pre-employment	Medium	**Progressed**	31-May-2021	**Update September 2021** The only outstanding action is to align KPI's with the new corporate targets.	31-Oct-2021

CE21/022

No	Finding Title	Agreed Action	Risk Category	Status	Original Due Date	Update	Revised Target Date

		checks, specifically for references and safeguarding checks, to be undertaken in line with the Council's Recruitment Policy;
		- Procedures are developed to:
		   o confirm the roles and responsibilities for all relevant parties;
		   o include timescales for completing checks; and
		   o include the type of management information that is to be produced and the timescales for doing so;
		- The authority to recruit document is fully completed by managers, especially the requirement to indicate whether safeguarding checks are required.					

6	Policies & Procedures	a) Operational procedure notes will be developed for the Recruitment Service; b) This document will be reviewed regularly to take into account current work practices and will be made available to all relevant staff.	Low	**Progressed**	30-Sep-2021	**Update, July 2021** In progress	30-Sep-2021

CE21/022