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Dacorum Borough Council

Summary Internal Controls Assurance (SICA) Report

2021/22

August 2021

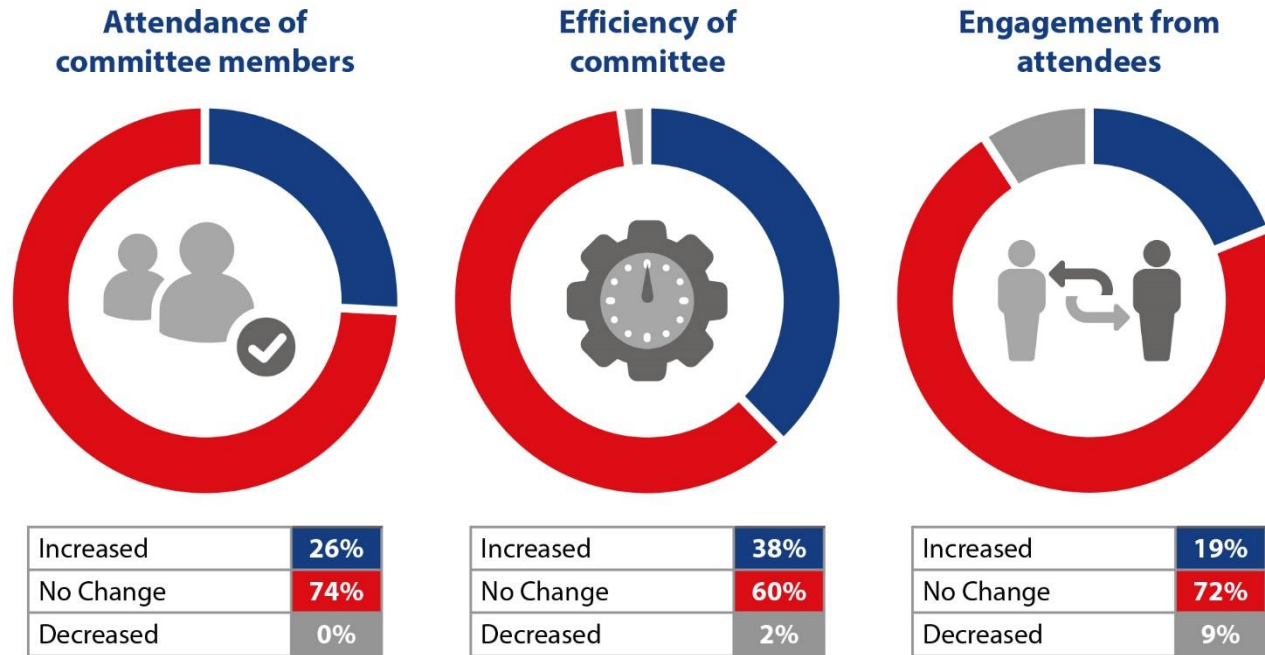# Summary Internal Controls Assurance

Introduction

1. This summary internal controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at Dacorum Borough Council as at 25th August 2021.

Emerging Governance, Risk and Internal Control Related Issues

2. With the easing of restrictions come the decisions by many businesses as to how they are going to operate in a post-lockdown world. There is a balance between the creativity and collaboration that arises from being in the same workplace and the benefits that arise from remote working and embracing of technology. Our approach is largely driven by how our clients are going to operate so we decided to ask their thoughts as part of our annual client survey. The majority of respondents said that they would prefer a mixture of virtual/remote and face-to-face provision of assurance services in the future. This is largely what we expected, although we recognise that is likely to vary between sectors.

How our clients would like their organisation's assurance services provided

Attendance of committee members

Increased	26%
No Change	74%
Decreased	0%

Efficiency of committee

Increased	38%
No Change	60%
Decreased	2%

Engagement from attendees

Increased	19%
No Change	72%
Decreased	9%

3. Whichever model is adopted, we will continue to consider the impact on Governance, Risk and Internal Control of any changes to working practices.

Audits completed since the last SICA report to the Audit Committee

4. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
ICT – Network Security	Reasonable	August 2021	August 2021	August 2021	0	2	5	0
Absence Management	Reasonable	July 2021	July 2021	July 2021	0	4	1	2
Payroll (Post Implementation)	Reasonable	August 2021	August 2021	August 2021	0	0	3	0

5. The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2021/22 Annual Plan

6. Our progress against the Annual Plan for 2021/22 is set out in Appendix B.

Changes to the Annual Plan 2021/22

7. There a number of areas where internal audit work is recommended to enable an unqualified Head of Audit Opinion to be provided for 2021/22. These are summarised below.

COVID assurance review work

Review	Rationale
Governance Arrangements	This is a crucial area in order to be able to support that assurances are being received and evaluated fully in order to mitigate against risk and support the direction of the Council.
Business Continuity (incl Covid-19)	This is flagged as a high risk area on the risk evaluation and requires specific mitigation in order to provide day to day services.
Core Financial Controls	Financial provides essential assurances to support going concern.

Progress in actioning priority 1 & 2 recommendations

8. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. The table below summarises the extent to which confirmation has been received that management actions have been taken that the risk exposure identified has been effectively mitigated. More information is provided in Appendix C.

Mitigating risk exposures identified by internal audit reviews

Review	Date	Priority 1			Priority 2		
2019/20 Governance	Mazars	0	0	0	0	0	1
2019/20 Disaster Recovery	Mazars	0	0	0	0	0	1
2020/21 Cyber Security	Sept 2020	0	0	0	0	1	0
2020/21 GDPR	April 2021	0	0	0	1	0	0
2020/21 NNDR	January 2021	0	0	0	0	1	0

Frauds/Irregularities

9. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Responsibility/Disclaimer

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Executive Summaries and Management Action Plans

The following Executive Summaries and Management Action Plans are included in this Appendix. Full copies of the reports are available to the Audit Committee on request. Where a review has a 'Limited' or 'No' Assurance assessment the full report has been presented to the Audit Committee and therefore is not included in this Appendix.

Review	Evaluation
ICT – Network Security	Reasonable
Absence Management	Reasonable
Payroll (Post Implementation)	Reasonable

ICT Network Security - Executive Summary

OVERALL ASSESSMENT

REASONABLE ASSURANCE

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

PP-R04: Failures in ICT resilience or security leading to significant system downtime

SCOPE

The audit assessed the Council's IT remote working arrangements including controls that were put in place to support continued use and availability of ICT systems during the Covid-19 pandemic. The review considered remote working policies and procedures, remote working training needs, remote access rights, user authentication, password security, endpoint security and patch management of remote devices.

KEY STRATEGIC FINDINGS

The Council has recorded an overall operational risk of IT failures. However, there is no risk register for specific ICT risks.

Generic user accounts exist for third party service suppliers. This creates an accountability risk that remote access actions are not attributable to one person.

The security posture of remote computers connecting to the Council network is not checked.

The Council was unable to confirm current users of, and approval for, audited USB devices.

GOOD PRACTICE IDENTIFIED

The Council has established IT security policies covering aspects of network access and remote working.

IT systems availability is reviewed quarterly. In the fourth quarter for 2020 - 2021 it was 100%.

ACTION POINTS

Urgent	Important	Routine	Operational
0	2	5	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Council has recorded an overall operational risk of IT failures relating to system resilience and security. However, there is no risk register for individual systems and solutions. For instance, risks relating to network access should be assessed and recorded based on risks to systems and solutions which form part of this service.	The Council to establish an IT risk register to assess risks relating to systems and solutions employed in provision of network access services.	2	*We will introduce a more granular IT Risk Register for key systems and solutions*	29/10/21	*Group Manger - Technology*
3	Directed	The review of the third party supplier user accounts shows the presence of six generic accounts. This creates a risk to accountability for actions carried out from these accounts as they are not attributable to a specific individual.	The Council to remove generic accounts to ensure personal accountability for actions on IT systems.	2	*These generic accounts have been deleted*	25/08/2021	*Group Manger - Technology*
2	Directed	The Council does not have a staff training course to address IT security for remote workers.	The Council to develop a training course for remote workers to address risks and security implications arising from working in less secure environment as compared with the Council offices including physical security, awareness of the presence of unauthorised people, importance of regular system patches etc.	3	*The ICT Team will work with the Information Security Team Leader (within the Legal Governance Service) to source and provide appropriate training materials raising awareness of this increased risk*	30/11/2021	*Group Manger – Technology & Information Security Team Leader*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	Directed	The review of third party user accounts identified 3 accounts which are currently enabled but have not been used for around one year. These accounts should be disabled if not in active use but still required as per the Council's IT procedures.	The third party accounts be reviewed to ensure that any accounts which are still required but are not in active use are disabled.	3	*These accounts have now been disabled and will only be re-enabled if/when actively needed.*	*25/08/2021*	*Group Manger - Technology*
5	Directed	The review assessed records relating to the use and authorisation of removable media. The Council was unable to confirm current users of and approval for the tested USB devices. The audit was informed that it is likely that the tested items are older devices which have been recorded in a previous system which has since been decommissioned.	The Council to ensure that the records of current users and approvals are available for all removable data storage devices.	3	*DBC ICT will maintain records of all tested USB devices passed for approved use*	*31/08/2021*	*Group Manger - Technology*
6	Delivery	The security posture of remote computers is not checked when they connect to the Council network. Therefore, computers with missing security patches or with out-of-date antimalware software may be able to connect. As a result a compromised computer may be able to join the Council network. The auditor was made aware of potentially costly solutions to address this risk.	The Council to assess and record associated risks and evaluate them against the cost of required controls.	3	*DBC ICT will prepare a short report examining this risk and the cost of mitigation to brief DBC Senior management of options.*	*30/09/2021*	*Group Manger - Technology*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
7	Delivery	The Council has two Microsoft Direct Access servers to provide resilience of remote access service in case one of the servers is unavailable. However, system patches are applied to both systems at the same time and without prior testing. This creates a risk that service availability may be adversely affected in case a faulty patch is applied to both systems causing them to malfunction simultaneously.	The Council to review the patching and system update process for Microsoft Direct Access servers to mitigate against the risk of both servers being unavailable.	3	*DBC ICT has made the advised change so that one Direct Access server is patched at a time, ensuring that the first server is operating satisfactorily before proceeding with the second.*	*25/08/2021*	*Group Manger - Technology*

Absence Management - Executive Summary

OVERALL ASSESSMENT

REASONABLE ASSURANCE

Adequate & effective governance, risk and control processes

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Sickness absence can have a big impact on both performance and costs to the organisation and therefore needs to be managed in a consistent, supportive and effective way so that operational and service levels are maintained. (IIA)

SCOPE

The review considered whether there is an Absence Management Policy which is reviewed periodically; related procedures have been documented, are up to date and made available to all staff; Line Managers are managing attendance effectively and in accordance with required procedures; all employees are aware of their related responsibilities; management are notified of all absences within the required timeframes and statements of fitness for work certificates are produced, covering applicable complete absence periods; 'Return to Work' interviews are carried out after every instance of absence; and that absence is monitored and reported on, on a regular basis.

KEY STRATEGIC FINDINGS

Testing of a sample of sickness absence cases identified issues around non-compliance, for example, absence dates not correctly recorded on certificates, Return to Work interviews not completed within the prescribed timeframes and long-term sickness reviews not being held.

The 'Sickness Absence Management Policy and Procedures' is dated August 2018 and is subject to biennial review, which is now overdue.

Documents/ information was held inconsistently on FirstCare and other related systems including Payroll and Information at Work , for example Fit notes and evidence of keeping in touch, was held in various locations which is contrary to Policy.

GOOD PRACTICE IDENTIFIED

Sickness absence due to COVID does form part of monitoring.

A Sickness Scrutiny Group meets monthly to independently review sickness absence management and provides a consistent approach across the Council.

ACTION POINTS

Urgent	Important	Routine	Operational
0	4	1	2

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	Testing identified in two of ten instances, the correct absence dates were not recorded on the Fit note. Both noted a gap of one day, as follows: • The last day of absence was not recorded. The Auditor was advised absence dates would be corrected on FirstCare. • The first day of medically certified absence was not recorded on the fit note. Evidence was provided that demonstrated there was a GP assessment undertaken on the day. The Fit note was however effective from the day after.	Management to iterate to all staff the need to ensure that accurate and complete information is noted on the Fitness for Work Statements and management should check this accuracy. In order to ensure that staff are correctly undertaking this task, Human Resources to perform spot checks, periodically throughout the year, and outcomes to be reported to Management.	2	*Agree.* *Action: Spot checks will be undertaken as part of SSG monthly meetings.* *Action: Management communications on the importance of accuracy on fitness for work statements is an accepted recommendation.* *Comment:* *On one case there appears to have been a GP administrative error, the fit note should have stated 7/01/21, but the GP added 8/01/21.*	*Commencing August 2021 and then monthly.* *September 2021*	*Matt Rawdon (Group Manager – People)* *Priti Gohil (HR Team Leader)*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	Review and testing of a sample of 10 sickness episodes, identified that in two instances, Return to Work interviews had not been conducted and the prescribed timeframe had now passed.	Return To Work interviews be completed within seven days after returning to work, in accordance with the Absence Management policy.	2	*Agree.* *Action: Review RTW reports at monthly SSG to highlight and address any non compliance* *Action: Continue to send HR monthly emails to managers on outstanding RTW and ask for reason why they are late.* *Comment: We already adopt a practice where HR send monthly emails to Managers on outstanding RTW's monthly and ask for the reason why the RTWI was late. The two late cases were in Waste Services and upon chasing they have now been completed.*	*Commencing August 2021 then ongoing* *Ongoing*	*Priti Gohil (HR Team Leader)* *Priti Gohil (HR Team Leader)*
4	Directed	Review and testing of a sample of 5 long-term sickness cases, identified that: • In one instance, the review meeting was planned for 27th April 2021, however did not take place. An update from the manager provided during the audit advised that the meeting was being re-arranged (June 2021). • In one instance, employee went absent during a work shift due to work related stress. The Return to Work had not been completed neither had a long-term sickness review.	Management to iterate to all Managers, the importance of adhering to the Absence Management policy with regards to conducting sickness review meetings. More importantly Managers and HR must strengthen their review and monitoring process of staff, who are consistently absent, by way of introducing triggers.	2	*Agree.* *Action: Send communication reminder to all managers of the absence management policy timelines and processes* *Action: HR Team to carry out audit checks on First Care Portal to ensure comments are being added to cases to show progress and communication maintained during periods of absence*	*Ongoing from September 2021* *Ongoing from September 2021*	*Priti Gohil (HR Team Leader)* *Priti Gohil (HR Team Leader)*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
		It was also noted that regular Manager and HR review was not evident. This employee's record showed absence of 57 days over 10 spells in the last 12 months.			*Comments: In the first case, the review meeting did take place with the supervisor and staff member. The staff member decided to leave the meeting before its conclusion. The meeting is re-arranged for August, the time delay between these meetings is due to the staff member being medically suspended and annual leave commitments.* *In the second case, a sickness capability hearing was arranged for 06/05/21, but the employee did not attend, which has now been re-arranged. This negated the need for the informal sickness review meeting. This case has been regularly managed in the past, the employee has been issued with a formal written warning and was set attendance targets in line with the policy.*		

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Directed	Testing of staff absence records identified that information held on FirstCare, Information at work and Payroll systems differed. A lack of consistency and compliance with policy. For example: • Not all Fit notes were recorded on FirstCare for four sickness episodes; and • In four instances, long-term sickness episodes did not have supporting notes of manager's regular contact recorded on FirstCare.	Management to iterate to all staff and managers, the need to ensure that documents/ information on FirstCare, Information to Work and Payroll systems, are per the requirements of the Absence Management Policy. In order to ensure that staff/ managers are uploading the required documents/ information, Human Resources to perform spot checks, periodically throughout the year, and outcomes to be reported to Management.	2	*Agree.* *Action: Appropriate Communications will be produced for managers and spot checks to be completed by HR on Long term sickness cases when reviewing cases at SSG.*	*September 2021*	*Priti Gohil (HR Team Leader)*
1	Directed	The Council's 'Sickness Absence Management Policy and Procedures' were dated August 2018. It was noted that the document is subject to review every 24 months. Review of the Policy, identified that the content requires updating, in particular: • Reference to the former EIS system, • To reflect KPIs/ metrics and how, by whom and when these are reported; and, • Changes in practice relating to Coronavirus exemptions.	Sickness Absence Management Policy and Procedures be reviewed and updated, with the ratifying group stated on documentation.	3	*Agree.* *Action: Review and update Policy* *Comment: HR work had to be re-prioritised during the pandemic response and this review was pushed back a year. We will be reviewing the policy during 2021.*	*October 2021*	*Priti Gohil (HR Team Leader)*

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Delivery	Testing of sickness absences, highlighted that two sickness episodes are merged on behalf of managers on the FirstCare system. This effectively cancels one of the two episodes and deletes the associated notes and attachments, resulting in a gap in the sickness records.	To remind line managers to be mindful that once continuous absence episodes are merged, records and supporting evidence are appropriately retained, and not lost when one of the episode is cancelled.	*We are now aware of this, this does not happened very often. Will add to our management communications.*
2	Delivery	It was noted that minutes are not maintained for the Sickness Scrutiny Group meetings however actions are recorded, but not robustly.	Sickness Scrutiny Group actions to be recorded in accordance with the acronym 'SMART'. To strengthen the robustness of current arrangements.	*All updates/actions are recorded on a monthly spreadsheet. We oppose of carrying out minutes of the SSG meeting as this would add more work to the process and duplicate the notes that are already recorded.*

Payroll (Post Implementation) - Executive Summary

OVERALL ASSESSMENT

REASONABLE ASSURANCE

- SUBSTANTIAL ASSURANCE
- REASONABLE ASSURANCE
- LIMITED ASSURANCE
- NO ASSURANCE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Payroll processes align with Strategic Risk SR2: The Council is unable to recruit and retain the staff required to progress as a Modern and Efficient Council.

SCOPE

The purpose of the audit was to review the post implementation of the Midland HR payroll system and assess the key processes and controls implemented.

KEY STRATEGIC FINDINGS

The payroll project implementation initially experienced a delay to go-live, additional resources were required from Midland HR to address the problems with the system build between development and live environments. Evidence was made available to demonstrate that actions were taken by the Finance Payroll Team to escalate and progress issues as they occurred.

The creditors delegated approval list has been adopted as a guide for payroll. A specific officer delegated list for payroll is not in place.

Finance to undertake an assessment of the benefits and lessons learnt, following the payroll project implementation and return to business as usual.

Sample testing of starters, leavers, permanent and temporary changes to the payroll identified no errors or any inaccuracies of data generated.

GOOD PRACTICE IDENTIFIED

Dual signatory controls are in place over Payroll BACS payments and payroll to financial ledger reconciliations.

There is segregation of duties in place, to ensure that payroll documentation is processed and checked by independent Payroll Team members and this is evidenced on the payroll forms.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	3	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	From review of three payroll exception reports (April 2021), it was noted that Finance reviews staff salary payments for previous month to current month's proposed salary, it was noted that they were not signed or dated by the Payroll Team, to evidence the routine checks performed on these reports. Prior to the audit, the Financial Services Lead Officer confirmed that staff had been reminded to evidence their checks through the use of a PDF signature on the report.	Management to iterate to Payroll staff of their responsibilities when reviewing payroll reports, namely evidencing review by way of sign off and date.	3	*Recommendation accepted*	*31/07/21*	*Fiona Jump – Group Manager Financial Services*
2	Directed	Through discussion with the Group Manager - Financial Services and the Financial Services Team leader, it was noted that there is opportunity to undertake a formal assessment of the Payroll project, noting lessons learnt and benefits achieved. Particularly, for project governance and the benefits subsequently realised by the change in payroll systems.	Finance to undertake an assessment of the Payroll project, noting lessons learnt and benefits achieved. A timetable to be agreed for the completion and reporting of this exercise.	3	*The GM Finance Services requested that a review of the payroll implementation process be added to the internal audit programme precisely to identify what went well and what lessons could be learnt. This has been done as the initial phase of post implementation review. Full payroll implementation only concluded with the election payroll in June 2021. The findings of both this IA review and an internal service review will be formalised and reported to the AD, Finance and Resources.*	*Review to be completed by the end of 30th September 2021*	*Fiona Jump – Group Manager Financial Services*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	It was noted that the list of approving officers, used by the Payroll Team, relate to the delegated limits noted for creditor payments, which may not reflect the delegation expected for payroll processing.	A delegated approval list for payroll be established and communicated/ circulated to staff.	3	*Recommendation accepted*	*31st July 2021.*	*Fiona Jump – Group Manager Financial Services*

Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
Absence Management	1		Final issued July 2021
Payroll (post implementation of iTrent)	1		Final issued August 2021
Business Continuity (including Pandemic Response)	1	Deferred to Quarter 3	Advised by Management to defer the review due to internal pressures.
ICT – Network Security (Remote Access)	1		Final issued August 2021
Customer Services	2	Fieldwork completed	Exit meeting to be held in early September 2021
Procurement	2	Fieldwork in progress	Draft will be issued early September 2021
Freedom of Information	2		
Corporate Health & Safety	2	Deferred to Quarter 4	Advised by Management to defer the review due to internal pressures.
Waste Management	2		Opening meeting held early August 2021 – awaiting confirmation of review start date from Auditees
Key Financial Controls	3		Audit Briefs to be issued during Sept 2021
Budgetary Control	3		Audit Briefs to be issued during Sept 2021
Council Tax	3		Audit Briefs to be issued during Sept 2021
NNDR	3		Audit Briefs to be issued during Sept 2021
Housing Benefits	3		Audit Briefs to be issued during Sept 2021
Housing Rents	3		Audit Briefs to be issued during Sept 2021
Empty Homes	4		
Planning Enforcement	4		
Safeguarding & Prevention	4		

System	Planned Quarter	Current Status	Comments
Governance & Risk Management	4		
Follow Up	3-4		

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued

	Review deferred

Priority 1 and 2 Recommendations - Progress update

Follow Up Analysis Table

Priority	Recs Outstanding as at 04/03/2021		Aged Analysis for Overdue Recommendations (past date/revised date as appropriate).				
	Past the Original Implementation Date	Before Imp Date	Greater than 1 year	Greater than 6 months	Greater than 3 Months	Less than 3 months	Less than 1 month
Priority 1	0	0	0	0	0	0	0
Priority 2	2	4	0	2	3	1	0
Priority 3	6	1	0	2	2	1	0

Note: Eighteen recommendations have been confirmed as having been implemented in the year to date.

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
2019/20 Governance Role						
The executive should issue a communication to all Councillors outlining the requirement that mandatory training is to be completed when due. The process for escalating non completion of mandatory training and for dealing with noncompliance should be adhered to and corrective actions be taken where gaps are identified.	2	All Members have been offered the opportunity to attend mandatory training on at least two different dates. One further training session will be made available for councillors who have been unable to attend training and there will be close liaison with Group Leaders to ensure Members attend. If Members still fail to attend a report will be taken to the Council's Standards Committee for consideration	*31/12/2020*	*Corporate Support Team Leader Director – Corporate and Contracted Services*	The Member Support team are currently organising a schedule of further training to allow members a final opportunity to attend training which they have missed. Once the dates have been settled an email will be drafted for the Group Leaders to send to their members. This email will be send by the end of June.	
2019/20 Disaster Recovery						

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
The ICT Business Continuity Plan should link with an updated version of the ICT High Level Disaster Recovery (HLDR) Schedule in order for Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) to be included and identified.	2	The BC plan is due for a review in August 2020. This recommendation will form part of the document review.	30/08/2020 **Revised date 29/01/2021**	*Group Manager – Tech & Digital Transformation Team Leader Corp Health, Safety and Resilience*	BEN Trueman (email dated 05/03/21) - The Business Continuity Plan was updated in September 2020 and now includes the link to an updated HLDR. *Qtr 1 Follow Up Review– have requested evidence to confirm implementation*.	
2020/21 Cyber Security						
ICT management to ensure that Windows 2008 servers are decommissioned following ongoing work to migrate systems and data.	2	All 12 remaining Windows 2008 servers will be decommissioned by August 2021	01/08/2021 **Revised date 31/08/2021**	*Group Manager – Technology & Digital Transformation*	*Work ongoing to remove these servers and on track to be completed August 2021 as per email from Ben Trueman.*	
2020/21 GDPR/ Information Governance						
The record of processing activity be completed following the completion of the ongoing review of records.	2	This work is on-going and needs a lot of dedicated time. Timetable reflects this.	31/12/2021	*Information Security Team Leader*	Implementation date not as of yet reached	
An exercise be undertaken to review e-records and ensure a log of any destruction is appropriately recorded.	2	An on-going objective is to review the Council's e-records across all services to ensure that departments are aware of system records retention and any residual records on network shares. This is part of the Information Security Team Leaders (ISTL) Objectives. This is a major item of work, so the timetable for implementation is adjusted to reflect this.	30/09/2021	*Information Security Team Leader*	Implementation date not as of yet reached	

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
2019/20 NNDR						
The Revenues section must conduct regular reviews for reliefs/ exemptions awarded to Businesses and in doing so adopt the methodology applied to Council Tax discounts/ exemptions. Thereby maintaining consistency in approach for both services which fall under Revenues.	2	The Revenues team accepts that there is presently no comprehensive risk assessment of the various property reliefs/exemptions, and so it cannot demonstrate that reviews are being carried out to an appropriate degree. We will develop a risk-based schedule for reviewing BR accounts.	*Revenues & Benefits Support Team Leader*	*31/12/2020* **Revised date** *30/04/2021* **Revised date** *31/08/2021*	Unfortunately, the requirement to dedicate substantial time to grant processing did not ease during April, nor indeed has it yet, and so this task has not yet been completed. Considering the level of grant work which is still ongoing, and subject to there being no further Government announcements, I currently anticipate that the recommendation will be cleared by 31 August 2021	

KEY:

Priority Gradings (1 & 2)

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.

Risk Mitigation

	CLEARED	Internal audit work confirms action taken addresses the risk exposure.		ON TARGET	Control issue on which action should be taken at the earliest opportunity.		EXPOSED	Target date not met & risk exposure still extant