

Internal Audit Progress Report 2022.23 Q3 - Appendix 5 (Progress against)

Audit Plan	Audit Reference (AA no)	Recommendation
2020/21	Finance (Agreed Action 4)	The Authority should ensure that suitable processes are in place to allow the Finance Department to be notified of all disposals including relevant documents in a timely manner by the responsible department.
2020/21	Finance (Agreed Action 5)	The Authority should explore the functionality of the new financial system that is due to be implemented to determine whether a report can be ran which details all additions and amendments to supplier details. If possible, the Authority should consider the implementation of a periodic review of new additions and bank detail changes by an individual other than the inputter to ensure that changes have been actioned accurately. This will ensure that any errors are identified in a timely manner.
2020/21	Car Park Income (Agreed Action 4)	A meeting should be arranged between Metric, Parking Services and Finance to obtain a definitive explanation as to why there is a discrepancy between the audit ticket values on Metric and the payments received from Six Payments.
2020/21	Car Park Income (Agreed Action 8)	A clear and up to date written agreement/contract for Booth's should be in place signed by both parties as a matter of urgency ensuring that all responsibilities and charges are understood and clearly defined
2020/21	Car Park Income (Agreed Action 10)	Key Performance Indicators should be established to track and analyse performance in relation to car park income for both managed and Council owned car parks.

2021/22	Waste Management	Action plans should be produced for all open risks to mitigate risks, which are recorded on the risk register. Each gap in control identified should have a respective action plan. All actions should be assigned a lead/owner to ensure they are appropriately assigned for monitoring
2021/22	Waste Management	The training needs of staff should be reviewed and training needs analysis should be developed to identify gaps in training.
2021/22	Waste Management	It should be ensured that the My Contributions is fully completed for all staff on an annual basis to ensure targets are set and achievable
2021/22	Waste Management	An action tracker should be developed and utilised at every Shareholder Committee meeting to ensure that any actions arising are documented, appropriately assigned and monitored for implementation.
2021/22	NNDR / Council Tax	Regular review and authorisation of write-off balances should be undertaken in line the scheme of delegation and procedures
2021/22	NNDR	The Council should develop written procedures in relation to NNDR Debt Recovery and Special Arrangements
2021/22	Housing Benefits	Procedure notes for 10% checking mechanism should be developed to underpin processes and clearly define staff, department, and committee roles.

2021/22	Mobile Working	<p>1. The Council should provide evidence of / document its policies and processes in place for the issue and collection of mobile computing devices. 2. The process for leavers should be strengthened to ensure that user accounts for SaaS are deactivated as soon as possible. Mobile Working Review DIGADV_2122_078 Allerdale Borough Council QD-4 Rev 1 12 3. The Council should ensure there is a contract between itself and the third party in relation to the destruction of devices which hold data. The contract should set out the roles and responsibilities of each party. The Council should ensure that the contract stipulates they will receive a certificate of destruction and this should be retained to provide assurance each device that has been disposed of has been completed using a WEEE compliant method</p>
2021/22	Mobile Working	<p>1. The Council should review their policies and ensure they include the date that they were ratified and the next review date. This should be in line with Council standard practices in relation to policy management. Mobile Working Review DIGADV_2122_078 Allerdale Borough Council QD-4 Rev 1 13 2. The Council should undertake a risk assessment of their mobile working solution and processes. Any risks identified should be managed in line with the Council's risk management processes. 3. Reporting to appropriate groups or committees should be developed by the Council. This could include reporting information such as patching status of mobile devices (including laptop devices) and reporting any incidents that have occurred due to mobile working</p>

2021/22	Mobile Working	<p>1. The Council should collate any documentation in respect of the changes made to the control environment as part of the mobile working project to ensure they have been handed over to and incorporated within business as usual activities. 2. Going forwards, the Council should ensure that the change control process in the service desk solution is adhered to. If a change is a result of a project, the documentation should be retained which should also include evidence of the approval of the changes</p>
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t outstanding actions)

Issue/risk identified	Priority
Increased likelihood of incorrect accounting for disposals due to notification not being timely or including insufficient information.	Medium
Input errors many not be identified in a timely manner and lead to incorrect payments.	Low
Potential loss of income; there is insufficient data from metric and Six payments which will allow Finance to unequivocally state why there is a discrepancy and allow a reconciliation to take place	Medium
Lack of up to date contractual agreement - no protection against cancellation; reputational risk; inefficient or ineffective processes; value for money; loss of income; risk of legal or civil action as responsibilities/accountabilities not clear	High
Not having KPI can lead to failure to achieve organisational goals and strategic aims; failure to maximise income	Medium

Risks may have outstanding actions, become obsolete or include out of date information. Risks may not be appropriately assigned resulting in outstanding actions or lack of monitoring and review.	Medium
Staff have not received training required.	Medium
The Service may not be providing staff with appropriate opportunities to develop and achieve their personal goals and development needs	Medium
Actions may not be appropriately assigned resulting in outstanding actions or lack of monitoring and review	Medium
Non-compliance with procedures	Medium
Procedure notes may not be reflective of current procedures	Low
Roles and responsibilities for processes are not defined. Inconsistent practices are not subject to continuous review and improvement	Medium

<p>Without adequate asset lifecycle processes, the Council may not be able to identify where a device has been returned, decommissioned or has been lost or stolen which could lead to sub optimal acquisition, configuration, management and disposal of devices and result in data on devices being accessed inappropriately and / or loss of assets. There is a risk that user accounts for systems not managed by ICT are not closed at the time the user ceases to be employed by the Council increasing the likelihood of unauthorised and inappropriate access to information. Without a robust contract in place with the third party disposal company, the Council may not be able to ensure disposals are in line with expectations and are compliant with applicable legislation and regulations e.g. WEEE / GDPR</p>	<p>High</p>
<p>There is a risk that policies have not been refreshed and therefore do not contain the Councils most up to date processes. It is not clear if all the risks of mobile working have been identified and are being managed appropriately. Without regular reporting of mobile working / device activity the council cannot be assured that its controls and processes are operating as expected.</p>	<p>Medium</p>

<p>The Council has not retained documentation to confirm the changes that have been completed in respect of mobile working or that the changes made have been reviewed and accepted as appropriate within business as usual activities</p>	<p>Medium</p>
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Agreed Action	Responsible Officer	Service Area
<p>The authority will create a spreadsheet which representatives from Legal, Estates and Projects can access to enter disposal or Financial Systems Key Controls Review ABC_2021_000 Allerdale Borough Council Page 9 QD-5 Rev 1 acquisition information as it is received, allowing the Finance Team to have access to the required information centrally.</p>	Estates Manager	Finance and Property Services
<p>Recommendation noted. This will be considered when implementing the new ERP system</p>	Financial Services Manager	Finance and Property Services
<p>A meeting will be arranged once the Finance Team's involvement/training with ERP is completed</p>	Operations Support Officer	Finance and Property Services
<p>Progress ongoing, with Council delivering draft contract. Delays outside of Council's control.</p>	Strategic Advisor - Commercial & Contracts	Innovation & Commercial
<p>Included in rec (previous format)</p>	Strategic Advisor - Commercial & Contracts	Innovation & Commercial

Recommendation accepted. Workshop arranged for 11 July 2022, to review the existing corporate risk register, following which a process will be introduced to produce action plans for all open risks and any identified gaps in control measures. Actions will then be assigned to a lead owner for monitoring and reporting back to the company board.	AWSL	Waste
Recommendation accepted. Draft training matrix will be developed to ensure that all training needs are fully captured. The training matrix will also provide details of when re-training or training refreshment is required. Training can then be suitably arranged and implemented.	AWSL	Waste
arterly) and confirmation provided to the Managing	AWSL	
022). Actions will then be tracked through the Ope	AWSL	
We accept that there were no write off reports during Quarter 2 and Quarter 3 due to staff vacancies in Recovery Department following retirement of previous manager at end of Quarter 1. This has been addressed by the recruitment of a new manager who completed write off report in Quarter 4. This will continue on a quarterly basis	Manager - Debt Recovery	
Review of written procedures to be carried out by Recovery Manager	Manager - Debt Recovery	
Review of checking procedure documentation to be carried out by Benefits Manager	Manager - Benefits	

Agreed	Deputy Chief Officer – Innovation and Technology	31/9/22
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<p>Agree with the above to an extent. However, the facilities to support Remote Working have been in place since 2010. When Covid hit, we carried out a Work package to enable everyone to work from home and used management processes under Microsoft Planner, to quickly deploy the environment to everyone. So a project management lite process was applied until we had completed works and then we deleted the planner module as in essence this was a major BAU piece of work. The issue here is we could not evidence it, So the process should be how long should we archive work packages for. Similarly, the deployment of a laptop is not classified as a change but BAU with Asset Management records being updated.</p>	<p>Deputy Chief Officer – Innovation and Technology</p>	<p>01/09/22</p>
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Agreed Action due	Progress update	Status	Next Review
30/06/21	Spreadsheet in place and operating (further adjustments ongoing). Evidence pending.	Closed - complete	N/A
31/03/22	Facility available in new system. Application to be tested as part of current Creditors review.	To confirm as part of planned 22/23 audit (Testing underway).	Q4 2022/23
31/03/22	No change since previous review - need to meet finance to resolve anomalies.	In progress	Q4 2022/23
31/03/22	Progress ongoing, with Council delivering further revised draft contract. Delays outside of Council's control.	In progress	Q4 2022/23
31/03/22	KPI information now in place and reported to Policy.	Closed - complete	N/A

15/08/22	Corporate Risk Register reviewed following workshop held on 11 July 2022 and presented at to Company Board Meeting on 10 November 2022. Action Plans and risks to be monitored and reviewed by the Company Board Quarterly.	Closed - complete	N/A
05/09/22	Training Matrix has been developed to ensure that all training needs for staff are identified and captured, including when training has taken place and when re-training or training refreshment is required.	Closed - complete	N/A
31/08/22	My Contributions are fully completed for all office staff with confirmation provided to the Managing Director. Progress reported to November Board meeting and regular reports going forward.	Complete	N/A
31/08/22	Actions agreed at the Shareholder Committee are recorded and monitored on the AWSL Action Note along with the actions agreed at the Partnering Board.	Closed - complete	N/A
In Place	Regular write-offs reinstated.	Closed - complete	N/A
01/10/22	Procedures completed	Closed - complete	N/A
01/10/22	Procedures completed	Closed - complete	N/A

<p>31/9/22</p>	<p>1. All ICT equipment is deployed in a similar manner as we don't differentiate between office and mobile users due to the Council officers all now being viewed as hybrid. Requests are made to the service desk (for a new or changed role user), the equipment then undergoes deployment which automatically adds the device to Endpoint Manager. Devices are then managed on going. 2. Leaver process was investigated by PMO and processes for leavers updated to support non IT supported applications and services. 3. A contract with Stone computers has been developed that manages the recycling and destruction of data.</p>	<p>Closed - complete</p>	<p>N/A</p>
	<p>1. ICT Policies updated as requested. 2. ICT Services continually review the way in which services are delivered, this has led to the implementation of services such as Workspace365, ZTNA and so on. These services are assessed annually by the NCSC. 3. Reports are provided to SMT weekly relating to the status of works within the ICT Service, this includes the status relating to Cyber Security.</p>	<p>Closed - complete</p>	<p>N/A</p>

	<p>1. The project to configure mobile policies etc was undertaken some years ago. In line with retention the materials were then deleted and therefore were unable to present to the auditors some years after the works completed. 2. The Change Management process within ICT has been running and has been adhered to for some years. The documentation requested in this particular process was not an ICT Change but an Information Governance internal project.</p>	Closed - complete	N/A
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