

Internal Audit Progress Report 2022.23 Q4 - Appendix 6 (Progress against

Audit Plan	Audit Reference (AA no)	Recommendation
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
2022/23	Covid19-Grants	Recommendation 1 - Revenues and benefits should maintain an operational risk register that includes mitigating actions to manage any further significant grant exercises, including a control to ensure any future projects are risk assessed on a regular basis.

2022/23	Covid19-Grants	Recommendation 2 - There should be a regular check within Revenues and Benefits to ensure anyone leaving the department has access to all records removed.
2022/23	Regeneration Projects	Recommendation 1 - Consider training requirements within the project management team to strengthen resilience.
2022/23	Regeneration Projects	Recommendation 2 - Ensure risk registers are reviewed and updated where necessary including review dates.
2022/23	Regeneration Projects	Recommendation 3 - Consider more regular updates to the website and via the newsletter to allow the public access to updated project information.
2022/23	Procurement (Counter-Fraud)	1 - The Council should regularly review all relevant policies and procedures to ensure they reflect changes around procurement fraud.
	Procurement	2 – Proportionate training or provision of relevant guidance should be provided to budget holders

2022/23	Procurement (Counter-Fraud)	guidance should be provided to budget holders to ensure they are aware of the risk of procurement fraud.
2022/23	Procurement (Counter-Fraud)	3 - A process should be in place to monitor the risk procurement fraud presents at an operational level with consideration given to inclusion on the Council's risk register.
2022/23	Procurement (Counter-Fraud)	4 - A regular reminder sent out to staff who hold fiscal responsibility to update any conflict of interest to their line manager.
2022/23	Procurement (Counter-Fraud)	5 - Consider if a specific conflict of interest document should be included within the Instructions to Tender document.
2022/23	Procurement (Counter-Fraud)	6 - A process should be in place to ensure owners of contracts update the register upon completion of a procurement exercise.
2022/23	Procurement (Counter-Fraud)	7 - Members should be provided with information to support maintenance of cyber-security controls, such as how to avoid phishing attacks.

2022/23	Procurement (Counter-Fraud)	8 - Consider if disclosure checks should be requested for roles involving a degree of fiscal responsibility.
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outstanding actions)

Issue/risk identified	Priority
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
Potentially a risk may have been addresses as not recorded correctly to confirm outcome	Medium

Although unlikely, there could be a potential security risk for access to records from outside the department.	Medium
Insufficient staff to cover and monitor key projects.	Medium
Risks escalate with project managers and management unaware.	Medium
Reputational risk as the public do not feel involved with the projects that affect them.	Medium
No guidance to officers and members on how to prevent fraudulent activity.	Medium
Responsible officers unaware of	

Responsible officers unaware of risks within environment.	Medium
Responsible officers unaware of developing risks within this area.	Medium
Conflict of interest.	Medium
ncil open to accusations of corruption	Medium
Risk of contract mismanagement.	Medium
Risk of cyber-attack resulting in compromised systems and loss of confidential information.	Medium

Individuals with previous fraudulent or unethical behaviour are employed.	Medium
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Agreed Action	Responsible Officer	Service Area
<p>Recommendation noted. This will be considered when implementing the new ERP system</p>	<p>Financial Services Manager</p>	<p>Finance and Property Services</p>
<p>A meeting will be arranged once the Finance Team's involvement/training with ERP is completed</p>	<p>Operations Support Officer</p>	<p>Car Parking</p>
<p>Progress ongoing, with Council delivering draft contract. Delays outside of Council's control.</p>	<p>Strategic Advisor - Commercial & Contracts</p>	<p>Car Parking</p>
<p>This is accepted. Risk Registers will be maintained on an ongoing basis for any future exercises if necessary</p>	<p>Senior Manager – Revenues and Benefits</p>	<p>Revenues & Benefits</p>

Regular check of access rights to be performed.	Senior Manager – Revenues and Benefits	Revenues & Benefits
Update of Training Needs Analysis document to be actioned	Senior Manager – Programme Office	Project Office
Add Review Risk Register as an agenda item on each project meeting / Ensure Project Risk Logs are available with 'Red/Amber' risk reviewed at Maryport Board Meetings.	Strategic Advisor - Capital Programmes	Project Office
Comms Strategy to be updated for Maryport and Workington.	Programme Director - Workington / Strategic Advisor - Capital Programmes	Project Office
Procurement Code to be updated and include a section specifically on Procurement fraud.	Senior Manager – Programme Office	Procurement
Procurement workshop to be held with guidance on Procurement fraud provided.	Senior Manager –	

Procurement Code to be updated and include a section specifically on Procurement fraud.	Senior Manager – Programme Office	Procurement
Risk register workshops are due to be completed prior Local Government Organisation to ensure all relevant risks are captured within each service area.	Senior Manager – Programme Office	Procurement
Email to be sent to all staff advising any changes to conflict of interests are to be reported to the individuals line manager.	HR Manager	HR
Procurement checklist has already been updated for all staff involved in the procurement process needing to declare any interests with a signed a conflict of interest form to be completed and held on file.	Senior Manager – Programme Office	Procurement
Procurement staff to email contract owner to ensure register is updated.	Senior Manager – Programme Office	Procurement
Annual governance statement requests Heads of Service to confirm that all their department contracts are added to contracts register with consideration for Internal Audit to undergo spot checks to ensure all are included.	Various	AGS Group
Members will be provided with information from the Local Government Association on the National Cyber Security Strategy supported by a Councillors Guide to Cyber Security.	Senior Specialist – Democratic Services	Dem Services

Disclosure checks to be carried out for new staff holding a fiscal role.	HR Manager	HR
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Agreed Action due	Progress update	Status	Next Review
31/03/22	Replaced - advisory comment in Creditors report issued 2022/23	Closed	
31/03/22	Meeting held with Finance - satisfied any discrepancies have been resolved.	Closed	
31/03/22	Progress ongoing, the Council has delivered a further revised draft contract, which has been accepted by Booths at a local level but requires final approval from their Corporate Legal team.	In progress - transfer to Cumberland	TBC
Implemented	Risk register completed and on file as part of Council-wise series of workshops to develop operational risk registers.	Closed	

01-Dec-22	Process to remove access established, with further review now in place on a regular basis.	Closed	
Completed	Needs assessment undertaken November 2023.	Closed	
Completed	Agendas updated - now standing item.	Closed	
Jan-23	Strategy updated with further updates planned as required.	Closed	
Completed - Nov 22	Code updated.	Closed	
Jan-23	Workshop held January 2023	Closed	

Nov-22 (Completed)	Code updated.	Closed	
Jan-23	Risk register completed and on file as part of Council-wise series of workshops to develop operational risk registers.	Closed	
Jan-23	Completed March	Closed	
Completed - Nov 22	Updated procurement checklist (available to all staff on intranet and all PMO templates) to include ensuring no conflict of interest.	Closed	
Completed - Nov 22	Procurement staff provide link to Contract Register in all relevant correspondence.	Closed	
Mar-23	Service managers asked to review assurance statements, which have been considered for the draft AGS.	Closed	
Completed – November 2022	Relevant information provided to Members. Internal Audit have also obtained assurances that similar arrangements have been established for Cumberland Councillors.	Closed	

Completed - November 2022	Process established from November 2022.	Closed	
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