

NORTH DEVON DISTRICT COUNCIL

REPORT TO: GOVERNANCE COMMITTEE
Date: 12th January 2021
TOPIC: AUDIT RECOMMENDATION TRACKER
REPORT BY: HEAD OF CORPORATE AND COMMUNITY SERVICES

1. Introduction

- 1.1 This is the regular progress report to the Committee in relation to action taken to address internal and external audit recommendations.

2. Recommendations

- 2.1 That the Committee note the actions that have been taken to address identified risks since the 3rd November 2020 Governance Committee meeting.
- 2.2 That the Committee raises any areas of concern arising from the list of outstanding recommendations.

3. Reasons for Recommendations

- 3.1 To give assurance to the Committee that audit recommendations are being actively managed, and to give the Committee a full opportunity to review any areas of concern.

4. Report

- 4.1 SMT has reviewed the high and medium risk audit recommendations to assess progress and instigate any required actions.
- 4.2 Since the last meeting the number of recommendations now tracked has risen to 1,221.

Table A) Live Audit Reports, Status & Numbers

Code	Title	Status	Progress	High Risk	Medium Risk	Low Risk
16 PL	Planning Applications 2015/16	▶ In Progress	83%	0	3	0
17 SRR	Security Review Report 2017/18	▶ In Progress	98%	4	5	0
17 L	Licencing 2017/18	▶ In Progress	95%	0	1	3
17 G	Grants 2017/18	▶ In Progress	99%	0	2	5
19 E&ES	Email & Exchange Server 2018/19	▶ In Progress	95%	0	3	1
19 GDPR	General Data Protection Regulations 2018/19	▶ In Progress	92%	0	0	7
20 BC	Business Continuity 2018/19	▶ In Progress	0%	3	1	0
20 FB&E	Fraud, Bribery & Ethics 2018/19	▶ In Progress	40%	0	5	1
20 P	Payroll 2019/20	▶ In Progress	0%	0	0	1
20 CC	Cash Collection 2020/21	▶ In Progress	50%	2	2	0
20 CG & RM	Corporate Governance & Risk Management 2020/21	▶ In Progress	0%	6	2	0
20 MCS&BC	Main Accounting System & Budgetary Control 2020/21	▶ In Progress	0%	1	1	0
20 P	Payroll 2019/20	▶ In Progress	0%	0	0	1

Table B: Audit recommendations setting completed since the last Audit Committee

Recommendation	Closure Note	Original Due Date	Completed Date
20 CG&RM 02 Periodic review of Service and Project Risks to establish if there are any cross cutting risks that need to be escalated to the Corporate Risk Register	SMT are now receiving Service Risk Registers on their agenda every fortnight. This will be a rolling programme to ensure that senior management has oversight of Service Risk Registers throughout the year.	31-Dec-2020	15-Dec-2020
20 CG&RM 03 Maintenance & review of Service Delivery Risks	SMT are now receiving Service Risk Registers on their agenda every fortnight. This will be a rolling programme to ensure that senior management has oversight of Service Risk Registers throughout the year. Additional emphasis will be made to include any future service risks during the service planning process.	31-Dec-2020	15-Dec-2020
20 CC 01 Produce an overarching Procedure Manual for Cash Collection	This document has now been produced and is saved within the Customer Services Team Drive	31-Dec-2020	15-Dec-2020
20 CC 03 Daily post opening should be undertaken by at least two members of staff	This procedure has now been put into place.	31-Dec-2020	10-Dec-2020
20 C 01 Access levels of staff identified should be reviewed and the listings updated	Recommendation completed November 2020. DAP have been provided with screenshots / prints by the Exchequer Manager and Senior Accountant showing the changes made upon Creditor User Access and Civica Purchasing Requisition and Approval confirming completion of the necessary action.	10-Dec-2020	30-Nov-2020

Table C: Outstanding Audit Recommendations where Head of Service have requested a revision to the due date

Code	Description	Progress	Latest Note	Original Due Date	Due Date
17 SRR 08 Information Sharing	The Council should ensure that the Customer Record Management system is fit for purpose and is accessible by all staff dealing with the Council's service users, especially those with violence markers. As the reporting, recording and maintaining of information on incidents will always be user dependant, it is vital that all users are trained up and encouraged to make use of and update the CRM system regularly.	85%	The process for accessing V&A markers has now been agreed following discussions with our solicitor with regard to GDPR; the information will be accessible via Insite for each Officer to check prior to making site/home visits and a policy will be in place for this. Access will be permission based and details of the marker will only be shared as necessary. Extension requested to allow ICT to put this into place. Request revised due date: 31st March 2021	30-Jun-2018	30-Nov-2020
20 CG&RM 01 Review, update & version control the Risk Management Framework & re-publish to Middle Managers	The Risk Management Framework should be updated to reflect current roles and responsibilities, and a review process introduced to ensure it is reviewed at appropriate intervals.	0%	The review of the Corporate Risk Management Framework has commenced and this will be distributed to CORGI members in December for their review and comment. Request revised due date 31st January 2021	31-Dec-2020	31-Dec-2020
20 CG&RM 05 The Corporate Risk Group should be given responsibility or oversight and	In accordance with the recent Assurance Framework document supporting the Annual Governance Statement the Corporate Risk Group should be given responsibility for oversight and effective	0%	CORGI next due to meet in January 2021. Request revised due date 31st January 2021	31-Dec-2020	31-Dec-2020

effective operation of the Risk Framework	operation of the Risk Framework. That responsibility should be clearly outline in the updated Risk Management Framework document.				
20 CG&RM 10 Significant actions from H&S Welfare Committee should be tracked in an 'Actions Section' of the notes. Notes referred to CORGI & SMT	The significant actions from the Health, Safety and Welfare Committee should be identified and tracked for implementation, in an "Actions Section" of the notes. That section should be referred to senior management and Corporate Risk Group for consideration on whether action proposed is sufficient.	0%	The Health & Safety Committee are meeting in January and the 'significant actions' will be included within the meeting notes which are published. This will continue for future meetings. Request revised due date: 31st January 2021.	31-Dec-2020	31-Dec-2020

Table D: Outstanding Audit Recommendations

Code	Description	Progress	Latest Note	Original Due Date	Due Date
NIL					

5. Progress tracking of Annual Governance Statement

- 5.1 An annual review of NDC's governance arrangements leads to the Annual Governance Statement, which forms part of the Statement of Accounts.
- 5.2 In addition to any other issues the review captures recommendations from external and internal audit and inspections and sets out an action plan. This plan is tracked through Covalent; Table E below.

6. Constitution Context




Appendix and paragraph	Referred or delegated power?
5.5	Delegated

7. Statement of Internal Advice

- 7.1 The author (below) confirms that advice has been taken from all appropriate Councillors and officers.

Author: Sarah Higgins Date: 4th January 2020
Reference: Audit Recommendation Report January 2021 V1.1

Table E: Annual Governance Statement 2019/20

Code	Description	Status	Progress Bar	Latest Note	Original Due Date	Due Date
AGS 19/20 01 Review all business continuity plans an introduction of business resumption plans	A review of all business continuity plans and introduction of a corporate business resumption plan together with a cyber attack response plan, a revised Disaster Recovery Plan and new Cyber Incident Response Plan	 In Progress	<input type="text" value="0%"/>	We have a Cyber Incident Response Plan, which was adopted by SMT a couple of years ago. The team have been reviewing this and there was another meeting on 17th December to complete.	31-Mar-2022	31-Mar-2022
AGS 19/20 02 Development of an Action Plan to implement recommendations from the Peer Review	Formal reporting of the Peer review report should take place once received. An Action Plan should also be developed to implement appropriate recommendations.	 In Progress	<input type="text" value="0%"/>		31-Mar-2021	31-Mar-2021
AGS 19/20 03 Financial and Contract Procedure rules	A system for reporting breaches to Governance Committee should be introduced	 In Progress	<input type="text" value="0%"/>		31-Mar-2021	31-Mar-2021