

NORTH DEVON COUNCIL

Report Date: 15th November 2022

Topic: **AUDIT RECOMMENDATION TRACKER**

Report by: CHIEF EXECUTIVE

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 26th September 2022 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 has risen to 1,374.

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	82%	0	3	0
19 GDPR	General Data Protection Regulations 2018/19	● Overdue	95%	0	0	7
20 BC	Business Continuity 2018/19	▶ In Progress	95%	3	1	0
20 MCS&BC	Main Accounting System & Budgetary Control 2020/21	▶ In Progress	50%	1	1	0
20 C	Creditors	▶ In Progress	65%	0	3	0
21 SC-19 O	Safe Covid-19 Operations 2020/21	▶ In Progress	93%	2	5	0
21 CSM&R	Cyber Security – Malware & Ramsonware April 2021	▶ In Progress	68%	8	9	3
21 Pro	Procurement 2020/21	▶ In Progress	95%	0	7	1
21 CCG	Climate Change Governance	▶ In Progress	65%	0	3	1
21 D	Debtors August 2021	▶ In Progress	90%	0	2	3
21 P	Payroll 2020/21	▶ In Progress	78%	0	9	6
21 H&S	Health & Safety 2021/22	▶ In Progress	83%	0	7	2
22 EPCC	Emergency Planning Civil Contingencies 2021/22	▶ In Progress	56%	0	4	0
22 FUBCM	Follow Up Business Continuity Management 2021/22	▶ In Progress	87%	6	3	0
22 L	Licencing 2021/22	▶ In Progress	25%	0	1	0
22 P	Planning Oct 2021	▶ In Progress	0%	0	2	1
22 S	Safeguarding Feb 2022	▶ In Progress	32%	0	5	0
22 C&C	Contracts & Commissioning 2021/22	▶ In Progress	0%	0	2	1
22 CCG	Climate Change Governance	▶ In Progress	0%	0	7	3
22 GM	Grounds Maintenance	▶ In Progress	42%	0	5	0
22 MA	Members Allowances	▶ In Progress	33%	0	1	2
22 PAY	Payroll	▶ In Progress	33%	0	1	1
22 S	NDC Security	▶ In Progress	12%	0	4	1
22 W&R	Waste & Recycling 2022/23	▶ In Progress	0%	1	2	1

Code	Title	Status	Progress	High Risk	Medium Risk	Low Risk
22 D	Debtors June 2022	▶ In Progress	0%	0	6	0

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


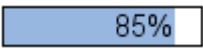
Recommendation	Closure Note	Original Due Date	Completed Date
20 CC 02 Copy of PCI Completed ASAP	Our two main IP addresses passed the PCI scan in August 22. A PCI policy has been approved and training has been arranged for all staff taking card payments. PCI is included on the corporate risk register which will pick up any further actions required.	31-Mar-2022	03-Nov-2022
21 D 05 SMT should co-ordinate effective action to reduce the level of debt by reviewing aged sundry debtors, setting targets and quantify the risk relating to housing deposits.	Outstanding debt had reduced by £436k in quarter 1 22/23 compared to the same quarter in the previous financial year. A presentation on the Housing Deposits Scheme was received by the Chief Executive, Director of Resources & Deputy Chief Executive and Head of Governance outlining improvements to the scheme. Currently awaiting next Internal Audit report on debt recovery, which is focusing on debts over 1 year.	30-Apr-2022	13-Sep-2022

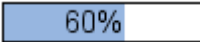
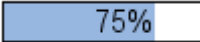

<p>21 H&S 07 All risk assessment logs should be reviewed to ensure that those risk assessments overdue for review are refreshed</p>	<p>PAC and the Graduates did start to look at all the RAs but were not best placed to review them or to decide if they were still relevant or not. Having discussed the number of RAs in W&R with Managers it was decided that all were relevant and to reduce the number of them might mean that some risks were not covered. Managers of Service areas need to be responsible for the maintenance, review and updating of their risk assessments. Email reminders have been sent to Middle Managers and the next reminder email is due Dec 2022. PAC has created YouTube video of the Risk Assessment Power Point, and the link was emailed out to all Middle Managers on 31/10/22. A My Insite Quiz will be created, and all Middle Managers will be required to complete the quiz by way of showing that they have watched the Power Point and have understood the content. This will be done in the next few days. It is going to be an ongoing issue for Managers to review and refresh their RAs, I am therefore signing this action off as completed.</p>	<p>31-Jan-2022</p>	<p>02-Nov-2022</p>
<p>21 P 02 Develop an action plan to direct Procurement to include larger scale procurements to the team can be resources to secure value for money</p>	<p>Procurement has been restructured into wider Legal Team, with dedicated Procurement Officer and Support Officer post. Procurement is also supported by the PMO team for some of the large projects</p>	<p>31-Dec-2021</p>	<p>31-Oct-2022</p>
<p>21 P 03 Add additional guidance in the Council regulations related to compliance with procurement regulations & the need to report & investigate instances where these have not been followed</p>	<p>Constitution has been updated accordingly</p>	<p>31-Oct-2021</p>	<p>31-Oct-2022</p>

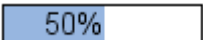

21 P 04 The process to approve Waivers should be reviewed to ensure there is reasonable review & scrutiny of those issued	The process for waivers has been reviewed and is now on Moderngov. The list of waivers will be reviewed by SMT	30-Nov-2021	03-Nov-2022
21 P 05 Clearer guidance related to the use of procurement waivers should be provided in Council regulations, which would replace the current Contract Procedure Rules Section 4.1 - 4.4 and 12.1-12.2:	The constitution has been updated accordingly	30-Nov-2021	31-Oct-2022
21 P 07 To include clear guidance in the Constitution related to breaches of Contract Procedures	The constitution has been updated	31-Oct-2021	31-Oct-2022
21 PO 02 Copy of Further work to be undertaken to improve the management information available to support regular review of PCN collection rates to support improvements to processes where necessary	Work complete along with datasets - data shows collection rates are up and cancelled/written off PCN's are showing a downward trend.	31-Oct-2022	02-Nov-2022
22 EPCC 04 An Exercising & Testing Strategy will be developed to incorporate the Organisational	Due to Operation London Bridge this was slightly delayed albeit now signed off. On 26 September a pilot exercise was run with EH Managers, and therefore SMT signed off on the 3 October 2022. The intention is to roll out	10-Oct-2022	19-Oct-2022

Emergency Plans & Business Continuity Plans	the Play Book and Schedule through managers with the aim to complete one exercise before Christmas.		
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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
20 C 02 MEDIUM RISK	Ensure Purchase Orders are raised before goods and services are ordered		03-Nov-2022 Accountants are discussing purchase orders with budget holders as part of the revenue monitoring meetings. Time extension requested to 31st July 2023 to monitor any improvements	31-Dec-2021	31-Oct-2022
21 H&S 05 MEDIUM RISK	21 H&S 05 Officers responsible for recording fire alarm tests, emergency lighting, firefighting equipment & signage have refresher training on the procedures & frequency necessary.		28-Oct-2022 27/10/22- latest update: BEC- Paul- sorted LH- need to catch up with Nick- we have a FRA meeting soon was going to do then Woodlands- Ethan- sorted Museum- David- sorted Castle Lodge- Ian - sorted Pannier- Discussed a few weeks ago with Simon/ Hannah, so should be sorted now. Request revised due date: 31st December 2022	31-Jan-2022	30-Sep-2022

<p>21 P 01 MEDIUM RISK</p>	<p>Consider how it will be taking forward the actions in the Procurement Strategy, perhaps for inclusion in the Action Plan</p>		<p>03-Nov-2022 Procurement has now been restructured with the Legal Team and a new Procurement Officer has been appointed. The Procurement Working Group has been re-established and will now pick up the action plan. Time extension requested 31st March 2023</p>	<p>31-Dec-2021</p>	<p>31-Oct-2022</p>
<p>22 EPCC 01 MEDIUM RISK</p>	<p>Develop an overarching response & Recovery plan to support the DEPP Plans.</p>		<p>19-Oct-2022 Operation London Bridge and Avian Influenza has caused a delay to the implementation of this area of work, due to reduced capacity of the Emergency Planning Officer. Work intended to be provided now in revised timeframe (which allows for pre-booked leave and new community impact assessment) for year end. Request extension date: 31st December 2022</p>	<p>31-Jul-2022</p>	<p>17-Oct-2022</p>
<p>22 EPCC 02 MEDIUM RISK</p>	<p>Once relevant risks from all sources have been collated, analysis of current plans & identification of any gaps in the planning process where further plans or mitigations would be beneficial</p>		<p>19-Oct-2022 National Security Risk Assessment has been delayed so we do not wish to pursue this piece of work based upon out of date data. It is due for 'imminent release' (described by Govt representative) after which the LRF risk working group will meet to determine the relevance of each risk and formulate the community risk register</p>	<p>30-Sep-2022</p>	<p>30-Sep-2022</p>

			which will feed into this piece of work. Based upon perceived timings of the above (likely meeting in early 2023), it is requested that an extension be provided until June 2023.		
22 EPCC 03 MEDIUM RISK	Provide to all members an awareness session based on LGA Guidance 'Role of Councillors in Civil Emergencies' plus capture the role of member within NDCs Response & Recovery Plan.		19-Oct-2022 Due to unfortunate circumstances, during (around half way through) the delivery of the awareness session for members, an announcement was made of the death of the Queen, which invoked the Council's London Bridge Plan. It is now intended that the presentation be emailed to all members to complete at home and a 'mop up' session will be scheduled to answer any outstanding questions and to allow the Environment Agency and Devon Communities Together to present on community resilience and flood risk (this element was not subject to the audit). Proposal to extend until the 1 December 2022 to email with instructions for members.	30-Sep-2022	30-Sep-2022
22 S 04 MEDIUM RISK	Review to ensure that correct level of vetting takes place for appropriate roles at NDC		04-Nov-2022 NDC are now registered with DCC to carry out our DBS checks for new and existing staff where appropriate. Managers are being contacted to help to	30-Sep-2022	30-Sep-2022

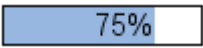

			identify those reporting to them who may require a DBS to be actioned		
22 S 06 MEDIUM RISK	Section 11 Assurance Statement to be made as soon as possible		02-Nov-2022 Request of extension to 31st December 2022 due to awaiting password from DCC. Email chasing password has been sent again today.	30-Jun-2022	30-Sep-2022

Table D: Outstanding Audit Recommendations

Code	Description	Progress	Latest Note	Original Due Date	Due Date
22 P 02 MEDIUM RISK	Learning a lesson from obtaining consultee responses should be replicated for the whole consultee list			30-Sep-2022	30-Sep-2022

5 Progress tracking of Annual Governance Statement

- a. An annual review of NDC's governance arrangements leads to the Annual Governance Statement, which forms part of the Statement of Accounts.
- b. 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

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

Author: Sarah Higgins Date: 4th November 2022

Reference: Audit Recommendation Report November 2022 V1.0

Table E: Annual Governance Statement 2020/21 Recently Completed Actions, Request for Revised Due Date and Overdue

Code	Description	Status	Progress Bar	Latest Note	Original Due Date	Due Date
21 AGS 01	Training on the Members' Code will need to be provided again by the new Head of Governance	Complete	100%	16-Feb-2022 Training was provided to Members on 20th January 2022 by the Monitoring Officer. The session was also recorded	31-Mar-2022	31-Mar-2022
21 AGS 02	The Register of Interest needs updating as it was last updated in February 2019	Complete	100%	16-May-2022 The registers of interests on the website for both District Councillors and Parish Councillors are up-to-date with the registers of interests that we have received.	31-Mar-2022	31-Mar-2022
21 AGS 03	Undertake a review of the Complaints Procedure to confirm that it is operating effectively	Complete	100%	14-Sep-2022 This action is now complete. The feedback process was mapped which resulted in a new Firmstep form to report complaints, compliments and comments. A recent Audit report of	31-Mar-2022	31-Dec-2022

				W&R gave assurance of the complaint procedure. The team will continually review the process ongoing		
21 AGS 04	Undertake more periodic staff surveys to get a current view on how staff are feeling, and identify if staff have any issues, concerns or trends in areas such as Equality & Diversity, Bullying, Harassment, level of stress	Complete	100%	01-Jun-2022 We have just undertaken a comprehensive staff wellbeing survey, of which the results are being analysed. These surveys will continue on a regular basis	31-Mar-2022	31-Mar-2022
21 AGS 05	Produce the Annual Equality Report which is a legal requirement	In Progress	0%	13-Dec-2021 This report is included in the Governance Action Plan with a target date of December 2022.	31-Mar-2022	31-Dec-2022
21 AGS 06	The Constitution will need to be updated to reflect the recent governance changes	Complete	100%	11-Nov-2021 Closure Note: The Monitoring Officer confirms that the Constitution for the purposes of this audit recommendations has been updated.	30-Nov-2021	30-Nov-2021

21 AGS 07	The Council should consider how to report more clearly how our budget is spent and the impact it is having	Request extension of time	0%	Delivery has been delayed by the restructure of the Finance Team. Currently looked at best practice at other Councils. Time extension requested to 30th June 2023	31-Mar-2022	30-Sep-2022
21 AGS 08	Remove the Browse Forward Plans with key decision notifications off the website as it contains no current information	Complete	100%	07-Dec-2021 Our software supplier has now removed this.	30-Nov-2021	30-Nov-2021
21 AGS 09	Update the Freedom of Information statistics as there is only coverage up to September 2020	Complete	100%	11-Nov-2021 The Monitoring Officer confirms that the FOI Stats are now up to date: https://www.northdevon.gov.uk/council/data-protection-and-freedom-of-information/freedom-of-information-statistics/	31-Dec-2021	31-Dec-2021
21 AGS 10	Discuss the LGA CPCs Follow Up review recommendations with Council officers when it is completed	Complete	100%	16-Feb-2022 CPCs original and final report was presented to Full Council in January 2022 and members noted the two reports and officers to publish them accordingly. The reports were also circulated to all staff.	31-Dec-2021	31-Dec-2021

21 AGS 11	Consider whether there is a need for a communication & engagement strategy to ensure the Council is reaching out to the community and is accessible in its communications	Request extension of time	0%	Currently working on a draft community engagement vision for SMT's consideration. Time extension requested 31st July 2023	31-Mar-2022	30-Sep-2022
21 AGS 12	Review & update the Corporate Plan and council priorities	Complete	100%	16-Feb-2022 Two Member workshops have been held to review the Corporate Plan and this also included engagement on the Programmes which look to deliver on the Council priorities	31-Dec-2021	31-Dec-2021
21 AGS 13	Progress the recommendations within the Devon Districts Procurement Strategy & update the Procurement Sustainability Strategy	Request extension of time	20%	Procurement has been restructured within the Legal Team and a new Procurement Officer has been appointed. The Procurement Working Group has been re-established following these changes and will now progress this recommendation. Time extension requested 30th September 2023	31-Mar-2022	31-Oct-2022

21 AGS 14	Consider how to provide more summary information for the public on Council Performance, Performance and Financial Management & PIs as there is no easy access to information on delivery against priorities, plans or indicators	In progress	25%	26-May-2022 Heads of Service are currently reviewing their performance indicators. The publishing of summary information is within phase 2 of the financial security programme and will be produced in line with the 22/23 Statement of Accounts.	31-Mar-2022	31-May-2023
21 AGS 15	Re-review the core performance indicators to confirm that they can be used to monitor and report performance in all important sectors	Request for Extension of time	20%	<p>All Heads of Service have been asked to review their existing suite of Key Performance Indicators with the following challenge:</p> <ul style="list-style-type: none"> * Who do we collect this information for? * Do their results drive decisions and/or changes? * Are these performance / results drive or review view /data indicators? <p>Request Revised Due Date: 31st March 2023</p>	31-Mar-2022	30-Sep-2022
21 AGS 16	Undertake a compliance assessment against the new Financial	In Progress	20%	This assessment was delayed due to delay in external audit	31-Mar-2022	31-Jan-2023

	Management Code as required by CIFPA					
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