

**(02) Outstanding Audit Recommendations where Heads of Service have asked for an extension of time**

Code	Description	Progress Bar	Latest Note	Due Date
21 CSM&R 16 Regularly exercise system and data restore & recovery	<p><b>BACKUP RECOVERY &amp; RESTORE EXERCISES</b></p> <p><b>Recommendation:</b> Regularly exercise system and data restore &amp; recovery:                      * A cycle of restore tests for critical business applications                      * The recovery of files from unstructured files storage                      * Restore and recover objects in document management storage such as SharePoint</p> <p><b>Observation:</b> ICT do not regularly exercise system and data restore and recovery. Ad-hoc restore of servers from backup and recovery of files does take place.</p> <p><b>Implications:</b> Restore and recovery of critical business in response to an incident may be inefficient or not possible.</p>	<p>20%</p> <p><b>HIGH RISK</b></p>	<p>09-Aug-2023 We have been working with a trusted partner who have written a specification of how exercising our backups could be delivered. We have submitted a successful PAG bid and the physical equipment has been purchased.</p> <p>To allow delivery of physical equipment (which is time dependent on suppliers), implementation and testing.</p> <p><b>Request revised due date 31st December 2023. This aligns with 21 CSM&amp;R 17.</b></p>	30-Jun-2023
22 CCG 09 Carbon Offsets / Sequestration	<p><b>Observation and Implications:</b> Carbon Offsets / sequestration will be necessary for organisations that</p>	<p>80%</p> <p><b>MEDIUM RISK</b></p>	<p>11-Sep-2023 The Sustainability &amp; Climate Officer drafted an offsetting strategy for the previous Council but</p>	30-Jun-2023

	<p>intend to become carbon neutral. The Plan does not clearly mention the requirement for offsetting to achieve the Net Zero target.</p>		<p>understandably members felt it would be better for the new Councillors to discuss/agree how offsetting would work.</p> <p><b>Request extension of time: 31 December 2023 to allow time to get this document to the appropriate meetings.</b></p>	
<p>22 CTAX &amp; NNDR 01 Identify Fraud - which would lead to loss of revenue</p>	<p><b><u>Recommendation</u></b> The council needs to review NFI data matches received. The NFI system now requires comments / findings to be entered against matches provided within individual reports enabling the Cabinet Office to view progress made.</p> <p><b><u>Observation and Implications</u></b> Revenues staff have not had the resources nor time to review and investigate the two relevant NFI reports provided back to the authority following the last NFI data matching exercise nearly two years ago. Regarding the Council Tax dataset submitted for the NFI exercise Synectics Solutions following their data matching provide for each authority as output two reports - one</p>	<p>25%</p> <p><b>MEDIUM RISK</b></p>	<p>11-Sep-2023 There have been delays in the contract with DAP and receiving the written assurance NDC will not be liable for any costs for the contractor services. We have requested that we update our own system rather than this be part of the the service the 3rd party supplier provides. The supplier, Liberta, have confirmed we will start the process in North Devon in April 24 and will take 4 months to complete.</p> <p><b>Request revised due date: 31st July 2024.</b></p>	<p>31-Aug-2023</p>

	<p>re 'Single Person Discount (SPD)' and the other 'Rising 18s' data matches. If persons have wrongly been claiming Single Person Discount or a 'Rising 18' is resident in a single person discount claiming household, then a potential change is required increasing the amount due upon the council tax bill. Whilst Revenues staff have not reviewed the NFI reports they do undertake their own monitoring of Rising 18s through obtaining the Electoral Roll from the Elections Team. The NFI Single Person Discount report received is not considered particularly robust containing a lot of irrelevant and worthless data matches. It is understood that a Devon County Council funded exercise upon SPD is potentially due to commence soon to which North Devon have agreed to participate in whereby an external company will undertake the necessary follow up of the data matches their own data matching exercise identifies. DAP was informed that North Devon have signed up to undertake an exercise via an external third party upon companies claiming Small Business</p>			
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	Rate Relief with a couple of other local authorities.			
22 MAS 04 Update the procedures for reconciliations	<b>Recommendation:</b> Update the procedures for reconciliations to ensure efficient balancing every month. <b>Observation and implications:</b> Timing differences in the new web-based system need to be isolated and update the procedures to avoid the same issues in the future.	<b>60%</b> <b>MEDIUM RISK</b>	08-Sep-2023 Procedures have been reviewed and updated. Reconciliation workshops have been held. The Team are working closely with Civica to review the timing differences.  <b>Time extension requested to 30th November 2023.</b>	30-Jun-2023
22 S 02 Consider member involvement in the review of the arrangements for Safeguarding Policy	<b>Recommendation:</b> The extent of member involvement and visibility of the effectiveness of Safeguarding arrangements in the council should be considered during review of the Policy. <b>Observations and Implications:</b> Safeguarding arrangements, and specific performance is not communicated to Members as described in the Policy. There is a risk that Safeguarding developments at NDC are not known at Member level for which they are accountable.	<b>0%</b> <b>MEDIUM RISK</b>	12-Sep-2023 A Community Safety Lead Member has not been appointed yet. This will be raised with Group Leaders.  <b>Request revised due date request: 29th February 2024.</b>	30-Jun-2023
22 S 03 Refresher training for members, smt and lead officers	<b>Recommendation:</b> Undertake refresher training for members, senior management and lead officers. <b>Observation and Implications:</b> Plans in place to deliver PREVENT	<b>95%</b> <b>MEDIUM RISK</b>	11-Sep-2023 Member training was completed on 31st July. Staff training dates set for end of September through October.	31-Jul-2023

	training and links provided show action being taken. However, it is now three years since policy and training delivered on remainder (besides County Lines delivery in July) so refreshers would be advisable for Members, Senior Management and Lead Officers.		<b>Request for extension until 31st October 2023.</b>	
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