



**Rochford District  
Council**

<b>REPORT TITLE:</b>	Audit Progress Report 1/2024-25
<b>REPORT OF:</b>	Audit & Counter Fraud Manager

### **REPORT SUMMARY**

This report provides Members with an update on the work of the Internal Audit team, in terms of progress made against the annual audit plan for 2024/25, and action taken by Service departments in implementing audit recommendations.

Detail of the progress made in delivery of the annual audit plan is provided for at **Enclosure No.1.**

### **RECOMMENDATIONS**

It is proposed that the Committee **RESOLVES**

- (1) That the update on delivering the 2024/25 Audit Plan and associated appendices be noted.

**SUPPORTING INFORMATION**

**1.0 BACKGROUND INFORMATION**

- 1.1 Internal Audit is a statutory requirement under the Accounts and Audit Regulations. Internal Audit's work is monitored through regular reports presented to this Committee.

**2 FINANCIAL IMPLICATIONS**

- 2.1 None

**3 LEGAL IMPLICATIONS**

- 3.1 Under the Local Government Act 1972 (s151) and the Accounts and Audit Regulations, the Council has a responsibility to maintain an adequate and effective Internal Audit function.

- 3.2 The Internal Audit Section works to the statutory Public Sector Internal Audit Standards. This includes the requirement to prepare and present regular reports to the Audit Committee on the performance of the Internal Audit service.

**4 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS**

- 4.1 With the formal delegation of its internal audit service to Basildon Council from 1st July 2022 Rochford Council's audit team were TUPEd over to Basildon. A pool of audit resource derived from combining the two audit teams now delivers the respective audit plans, for Rochford and Basildon, based on an agreed number of chargeable audit days. In addition, we are able to call on a third party to deliver audit days as required.

**5 RELEVANT RISKS**

- 5.1 Failure to operate a robust assurance process (which includes delivering the Internal Audit Annual Plan) increases the risk that inadequacies in the Council's risk management, governance and control arrangements are not identified and effective remedial action agreed and implemented.
- 5.2 If the Internal Audit Plan is not substantially completed, the Chief Audit Executive (CAE) may not be able to give a sufficiently informed opinion on the Council's control environment. The CAE's opinion is a source of assurance for the Annual Governance Statement (AGS), which is also considered by the Audit Committee and is of interest to the external auditor for their assessment of the Council's arrangements to use its resources economically, efficiently, and effectively. The lack of a CAE opinion could negatively impact on the AGS and Value for Money assessment.
- 5.3 The main risk to delivering the audit plan is the risk of insufficient resources.

**6     ENGAGEMENT/CONSULTATION**

6.1    N/A.

**7     EQUALITY IMPLICATIONS**

7.1    None

**8     ENVIRONMENT AND CLIMATE IMPLICATIONS**

8.1    None

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**BACKGROUND PAPERS**

None.

**Enclosure No.1**

**Rochford District Council**

**Internal Audit Progress Update (1/2024\_25)**

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2. Performance of Service Areas in implementing audit recommendations

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<b>Appendix 2</b>	<b>'Live' Audit Recommendations</b>
<b>Appendix 3</b>	<b>Assurance Levels</b>
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## 1 Progress in delivering the 2023/24 Audit Plan

- 1.1 To date we have completed two audit engagements; work has commenced in relation to a further three audit areas.
- 1.2 The opinion given and main points arising from the completed audit engagements is summarised at **Appendix 1**.
- 1.3 An explanation of the meaning of and reason for each assessment (opinion) is provided in **Appendix 3**. This appendix should be read in conjunction with **Appendix 4** setting out the recommendation categories.
- 1.4 To support the delivery of the Audit Plan, additional measures have been introduced following discussions with management. These are:
  - Monthly Statutory Officer meetings will consider an update of the current position.
  - Draft internal audit reports will feature on the agenda for Corporate Leadership Team meetings.
  - A review of all outstanding audit recommendations will be carried out with a view to the Corporate Leadership Team meeting, if necessary with the Audit & Counter Fraud Manager, to review the recommendations and past actions and to set realistic delivery dates for outstanding actions.

## 2 Performance of Service Areas in implementing audit recommendations

- 2.1 Recommendations arising from completed audit engagements, that are to still be implemented ('live' recs) are shown in **Appendix 2**.
- 2.2 Internal Audit recommendations will feature on the agenda for Directorate meetings and will also be discussed at Corporate Leadership Team meetings.
- 2.3 As at 5/6/24 there were a total of 53 'live' audit recommendations of which 39 (74%) were overdue. Currently (as at 16/08/24) there are 45 'live' audit recs of which 13 (29%) are overdue (based on Due Date). The Original Due Date is the date that was agreed for implementation at the time of issuing the final report, which may have been subsequently revised (Due Date).

## 2024/25 Audit Plan:

Corp Risk	Audit Title	Proposed Scope	Business Plan Priority	Audit Priority	Progress Status	Assurance Rating	Recommendations			
							Critical	Major	Moderate	Low
Corporate Risk 1: We fail to deliver the objectives of the Council's Business Plan in terms of measurable outcomes	Performance Management	To assess the arrangements for measuring and reporting performance and development of measures against which progress of the Business Plan can be assessed.	Being Financially Sustainable	1	Q3					
Corporate Risk 3: There is a serious Food, Environmental or other incident for which the Council is culpable	Private Rented Accommodation	To ensure that residents of Rochford District living in private rented accommodation are living in properties which are safe, secure and in a suitable condition.	Early Intervention	1	Testing					
Corporate Risk 6: Council held data is lost, disclosed, or misused to detriment of individuals or organisations as result of inadequate protection	Investigation of critical information breaches	Independent investigation by Internal Audit in the event of a critical information security breach.	Early Intervention	1	On-going					
Corporate Risk 9: Failure to ensure financial sustainability for the Council. This includes the requirement to set a balanced budget and Medium Term Financial Strategy (MTFS) to allow for the successful delivery of the Council's priorities as set out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Council's Capital Programme.	Fes & Charges	Examination of how fees and charges strategy is being implemented in the wake of Covid and current Cost of Living crisis; extent to which income generation has been affected.	Being Financially Sustainable	2	Testing					
Corporate Risk 9: Failure to ensure financial sustainability	Debt Management	To review and assess the adequacy of the Council's debt management arrangements,	Being Financially Sustainable	1	Testing					

for the Council. This includes the requirement to set a balanced budget and Medium Term Financial Strategy (MTFS) to allow for the successful delivery of the Council's priorities as set out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Council's Capital Programme.		compliance with the Policy and effectiveness of the Policy.								
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Planning Enforcement	To ensure that any unauthorised developments and / or breaches of planning laws are identified and monitored with appropriate action taken.	Being Financially Sustainable	1	Q3/Q4					
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Member Enquiries	To provide an opinion on the effectiveness of the controls in place; ensuring that Member enquiries are recorded and responded to effectively, accurately and on a timely basis.	Being Financially Sustainable	1	Awaiting a reply from Claire Mayhew with regard to start date.					
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Scheme of Delegation	Review the council's Scheme of Delegation. Assess whether the scheme of delegation is up to date, limits are appropriate, embedded into workflows and systems. The scheme of delegation is communicated to all staff appropriately. Assess whether the council updates and informs all relevant staff accordingly.	Being Financially Sustainable	1	Carrie confirmed that the scheme of delegation will be reviewed soon and that it was best to wait until this has been completed.					
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Policy Framework	To ensure the council has an effective and robust policy and strategy framework in place.	Being Financially Sustainable	1	Complete (Phase 1)	Adequate			4	2
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Overtime and expense payments	Review of compliance with controls established to ensure that overtime and expense payments are made in line with the council's Pay Policy and Overtime guidance. Will focus on a high-level review	Being Financially Sustainable	2	Complete	Limited		2	8	



		of a sample of areas with high overtime and expenses volumes /values.								
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Housing Benefit Subsidy	Review benefit cases selected by the external auditor to feed into the external audit grants certification work and report to the Department for Work & Pensions.	Being Financially Sustainable	1	Awaiting test samples from external audit.					
Corporate Risk 15: Failure to ensure compliance with the General Data Protection Regulations (GDPR) and unable to demonstrate consistent application of information standards, controls, and statutory compliance	CCTV	Review of procedures and processes for the lawful capture of recordings for transference to Police etc	Maximise Our Assets	1	Q3					
Corporate Risk 17: The Asset Delivery Programme partnership fails to bring about the project benefits.	Asset Management Strategy	To review the council's arrangements for managing its assets; examination of how the council strategically plans the use of its assets, how it monitors the use of its assets and how it reviews and evaluates the effectiveness of its arrangements.	Being Financially Sustainable	1	Q4					

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## Appendix 1: Completed Audit Engagements

### **Policy Framework: Report No. RDC081269**

#### **Audit Objective**

To ensure the Council has an effective and robust policy and strategy framework in place. The review will be carried out in two phases. Phase one will review the framework in place and adherence to the framework will be carried out later in the year, in phase two.

#### **Business Plan Link**

This audit contributes to the assurance available regarding the following Business Plan objectives and associate risks identified in the Corporate Risk Register.

**Business Plan  
Objective;  
Corporate Risk;**

*All Priorities*

*Failure to ensure good governance of the Council's activities and delivery of priorities*

#### **Reason for inclusion in the Annual Audit Plan**

This audit is a planned, standard assurance review identified through the annual assessment of the Council's activities.

#### **Prior Audit Work**

N/A

#### **Audit Opinion**

The Audit Opinion is based on how well controls and procedures have been designed, and how effectively they are employed in mitigating the keys risks under consideration as detailed in the following section of this report. Detail on the basis for choosing each assurance level is set out on page 8. The basis for assessing the priority status of recommendations arising is set out in the table on page 9.

#### **The level of assurance assessed for this audit is: Adequate**

## **Risks tested and outcomes**

<b><u>Risk Area Tested</u></b>	<b><u>Assurance Level</u></b>	<b><u>Number and priority of recommendations made</u></b>
Relevant strategies, policies and procedures are not up to date, fit for purpose or align with Council priorities and objectives.	Adequate	1 Low
Lack of central support and training in developing policy formation.	Adequate	2 Moderate
Non-adherence to the policy framework, including inappropriate authorisation prior to policy implementation.	Adherence to the framework will be carried out in phase two.	N/A
Policy and Strategy Registers are not up to date and hold insufficient detail for monitoring purposes.	Adequate	1 Moderate 1 Low
Lack of post policy evaluation reviews to enable adherence to good practice/current legislation.	Adherence to the framework will be carried out in phase two.	1 Moderate

## **Executive Summary**

This review has assessed the adequacy and effectiveness of arrangements in place over the Council's new Policy Framework. As part of this review, we have reviewed the framework only. Adherence to the framework will be carried out later in the year, in phase two, once services have had an opportunity to update their policies/strategies.

In June 2023 the Council decided to review its current policy process and identified the need for establishing a framework. This task has been overseen by the Policy and Transformation Team. Clear processes with accompanying documented guidance notes and templates have been adopted and tailored to meet the needs of the Council, and are held on the intranet making them easily accessible to staff members. Although it is understood that the policy guidance has been communicated to staff via the staff newsletter, it should be supplemented with workshops/training programme to raise awareness and profile of the Policy and Transformation Team and their role within the Council.

The transparency of creating a register of all existing policies and strategies has also been completed. However, there is no central monitoring to ensure policies are considered or developed where necessary. This also includes ensuring that key corporate priorities within the Business/Corporate Plan are supported by adequate

policies/strategies. Due to the number of organisational changes taking place, reviewing policies and strategy documents has not been a priority. To ensure time and effort is not wasted and something fruitful is achieved, many services will be reviewing their policies in tandem with their transformation plans. Whilst this is a sensible approach it is important to note that approximately 80% of policies on the Policy Register are showing as expired and 55% of strategies have expired.

Whilst it is understood that responsibility for communicating and embedment of a policy lies with the respective Service and not the Policy and Transformation Team, there is a gap in the process once a policy has been created as to what happens next. This lack of central support and monitoring post completion may result in the increased risk of time and resources being spent on, what then merely becomes a 'tick box' exercise and the policy not truly being actioned. It is understood that due to resource constraints it may not be possible to monitor the full extent of policy delivery centrally, however it will be carried out and reported upon at service level and this responsibility will be made more clearer in the policy guidance.

Going forward, it would be useful to look into automated emails/reminders to the relevant policy sponsor to act as a reminder to review their policy/strategy. Specified actions within strategy documents could also form part of this monitoring tool and enhance the delivery of achieving set policy objectives.

## **Overtime and Expenses: Report No. RDC091268**

### **Audit Objective**

Review of compliance with controls established to ensure that overtime and expense payments are made in line with the Council's Pay Policy and Overtime guidance. To undertake a high-level review of a sample of areas with high overtime and expenses volumes /values.

### **Business Plan Link**

This audit contributes to the assurance available regarding the following Business Plan objectives and associate risks identified in the Corporate Risk Register.

<b><u>Business Plan Objective;</u></b>	<i>Being Financially Sustainable</i>
<b><u>Corporate Risk;</u></b>	<i>Failure to ensure good governance of the Council's activities and delivery of priorities</i>

### **Reason for inclusion in the Annual Audit Plan**

This audit is a planned, standard assurance review identified through the annual assessment of the Council's activities.

### **Prior Audit Work**

N/A

### **Audit Opinion**

The Audit Opinion is based on how well controls and procedures have been designed, and how effectively they are employed in mitigating the keys risks under consideration as detailed in the following section of this report. Detail on the basis for choosing each assurance level is set out on page 14. The basis for assessing the priority status of recommendations arising is set out in the table on page 15.

### **The level of assurance assessed for this audit is – Limited**

### **Risks tested and outcomes**

<b><u>Risk Area Tested</u></b>	<b><u>Assurance Level</u></b>	<b><u>Number and priority of recommendations made</u></b>
Relevant strategies, policies and procedures are not up to date or fit for purpose.	Adequate	2 Moderate
Overtime and expense payments paid inappropriately and not in line with Council's policies.	Limited	2 Major 4 Moderate
Lack of monitoring/oversight to identify regular overtime trends leading to missed opportunities for cost savings.	Limited	2 Moderate

## **Executive Summary**

Since April 2021, Braintree District Council (BDC) has been the provider of payroll services for Rochford District Council. Both organisations utilise the iTrent Payroll System. All overtime, travel and subsistence claims are submitted through the use of iTrent and are approved by the relevant line manager prior to payment. Assurance checks are completed by BDC for large or unusual variations (on the salary as a whole), as the claims are authorised no further checks take place. Ultimately it's the line manager's responsibility to check the accuracy of each claim.

Reports showing overtime and mileage expenses from January 2023 to end of March 2024 were obtained from BDC. A sample of high volumes/values were selected for testing. Other types of expense payments could not be tested as this report was not provided to Internal Audit. There were also issues with providing detailed mileage reports due to the potential corruption of data whilst attempting to extract the data from iTrent. HR should investigate this issue further with BDC and request these types of reports on a regular basis and disseminate them to relevant managers to allow for a more in depth analysis to take place. This will allow managers to monitor the total amount being spent on an individual basis and what methods they can take to address potential concerns.

There are a set of guidelines in place for overtime, however these are old (March 2017) and still refer to the paper based system that was used prior to the implementation of iTrent. Nevertheless the principles for claiming overtime remain the same, with additional hours worked up to 37 hours in one week being paid at plain time and hours in excess of this paid at time and a half, unless it's a Sunday or public holiday payment being at double time. From our testing it was apparent that there appears to be some confusion on the overtime rate being claimed and more importantly the overtime being inaccurately authorised by the relevant manager. There were a number of occasions where staff have only claimed plain time even though they have worked in excess of 37 hours for that week and a couple of occasions where hours worked on a Sunday have also been claimed at time and a half as opposed to double.

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As per the pay policy statement 2022/23 employees above the grade of P02 should not claim overtime unless there are exceptional circumstances. During testing it was identified that there have been a few employees, above this pay scale, that have or are still claiming overtime. Whilst it is acknowledged that due to staff shortages this may be necessary, there is no control in place to ensure consistency with the rate being claimed. Current overtime guidelines do not detail if the standard rates apply or whether overtime is restricted at plain time. Testing confirmed that plain time and time and a half has been claimed at this level.

Based on the reports provided by BDC, approximately £47600 has been spent on overtime from January 2023 to end of March 2024. The employee with the highest amount claimed (14% of total) is above the PO2 grade, however this has been paid at plain time only, as the 37 hours a week have not been exceeded. This works out to be approximately £6800 above their base salary. The next four highest amounts claimed are mainly from Revenues and Benefits service area, including one employee from Finance. There was some routine overtime noted within Revenue and Benefits during January 2023 to July 2023 (claimed at time and a half). It was advised that this was due to clearing a backlog of work and dealing with service constraints. Although we did not note any excessive hours being worked that go over the working time directive of 48 hours (averaged over 17 weeks) there are no controls in place to monitor such compliance.

The procedure for claiming business mileage is briefly covered in the Driving at Work Policy. As per policy, where a journey does not start or end at the officer's normal Council workplace, the usual mileage to and from work should be deducted from the mileage claimed. As some of the claims tested have been completed as a bulk entry it was difficult to confirm the exact details of the journey and if the correct mileage deductions have been made. However, it appears that some employees are referring to their home as their office and as a result are not always deducting home to work/work to home mileage. Overall there has been a lack of effective communication across the Council, to highlight that although employees may work from home, the policy on claiming mileage has not changed. It is important to note that there may be other cases of non-business mileage being claimed and consequently incorrect payroll deductions being made. It is advisable to investigate this matter further and seek professional legal/financial advice where applicable.

Mileage rates are determined from the level of Co2 emissions and employees are able to choose the category of Co2 emission, applicable to their vehicle, from a drop down list on iTrent. Reliance on the adequacy of the correct rate is placed on the relevant authorising manager. However, vehicle details are not always recorded on iTrent making it difficult to validate if the correct Co2 emission rate was selected. As a result, we were unable to confirm this for the whole sample of claims tested. Furthermore, a number of discrepancies with the mileage rates paid were identified during tested. This issue is currently being investigated by HR.


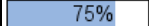

Based on the reports provided by BDC, approximately £16,500 has been spent on mileage payments (excluding car allowance payments as this was outside the scope of this review) from January 2023 to end of March 2024. The employee with the highest amount claimed amounts to approximately 18% of the total mileage claimed.



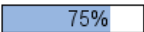
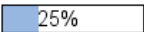
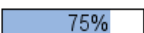





**Appendix 2: RDC ‘Live’ Audit Recs**

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
RDC04202 2.01 Vehicle Fleet Managem ent 2022/23	Overdue	A formal written Strategy will be established that defines the Councils approach to fleet management. Accompanying Policies will also be implement that specifically address the maintenance and inspections of RDC owned vehicles within required timescales, and the disposal and replacement of vehicles in line with Financial Regulations. The Driving at Work Policy will also be reviewed in line with the development of any new policies.	Significant	<div style="width: 25%;"><div style="background-color: #4F81BD; height: 10px; width: 100%;"></div></div> 25%	Marcus Hotten	30-Nov-2023	30-Jun-2023	MH 3/1/24 Full list of vehicles with condition and estimated replacement date being pulled together. Considering Electric alternatives, and timing of EVs as to whether replacement dates are brought forward	08-Jan-2024
RDC08202 2.01 Sundry debtors Follow-Up 2022/23	Overdue	Procedures will be established for the escalation and recovery and/or write-off of debt relating to the Housing Options Department	Significant	<div style="width: 0%;"><div style="background-color: #4F81BD; height: 10px; width: 100%;"></div></div> 0%	Angela Abbott	30-Sep-2023	30-Jun-2023	Update provided 11/9/23. We are currently in the process of reviewing all procedures across the service and this will form part of the review	13-Sep-2023

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
RDC10126 4.01 ICT Infrastructure	In Progress	A documented an approved long term ICT Strategy should be produced to capture the alignment key ICT projects to the Council's goals and objectives, including how the ICT risks detailed in the risk register will be	Significant		Ami Goulter, ICT Business Support & Relationship Manager	24-Sep-2024	30-Jun-2024	TH 14/8/24 - A one year Strategy and action plan has been developed for 2024/25 and will be reviewed at committee 24th Sept 2024. In addition a longer term Digital Strategy is being developed for 2025 onwards	16-Aug-2024
RDC10126 4.03 ICT Infrastructure	In Progress	The Joint Service Manager will review the service structure. To inform the service structure and future resourcing need the Joint Service Manager will need to determine the resources required to delivery both Council's core services and resource project that delivery wider Council business objectives.	Significant		Ami Goulter, ICT Business Support & Relationship Manager	01-Sep-2024	30-Jun-2024	TH 14/8/24 - An external company carried out a review, and bench marking exercise to propose several potential Target Operating Models. Tier 5 Joint Managers will be in post September 2024 to provide Managers for IT & Digital Teams	16-Aug-2024
RDC04123 6.09 Fly Tipping 2023-24	In Progress	Appropriate performance measures/ indicators should be put in place to monitor the contractors performance and drive improvement.	Major		Caroline Bell.	31-Dec-2024	30-Sep-2024	On-going, still waiting for information to be added to the contractors system	11-Jul-2024

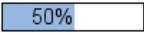
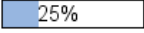
Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
RDC09126 8.08 Overtime and Expenses 2024/25	In Progress	The option to add vehicle details with the set Co2 emissions on iTrent should be explored to avoid the need to choose this option every time a claim is made. The mileage rates on iTrent should also be checked to ensure they reflect the Co2 bandings. Payroll should be notified of any subsequent changes to ensure the correct mileage rates are being paid.	Major	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		
RDC09126 8.09 Overtime and Expenses 2024/25	In Progress	Communication to all staff to remind/re-educate them of the policy on the reimbursement of mileage. To include examples of when deduction of home to work mileage is and isn't required.  This should be further supplemented by spot checks undertaken by HR to ensure Council policy is complied with	Major	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		(alongside recommendation 2)							
RDC01202 2.03 Transparen cy Code & FOI 2022/23	Overdue	Training relating to Freedom of Information and Environmental Information Regulation Requests, and how the Council deals with such requests will be provided to all staff. This could be in the form of e-learning.	Moderate		Zoe Saward, Acting Service Manager, People and OD	31-Aug-2023	31-Dec-2024	NM 29/7/24 - We have been asked by the Acting Director of Governance to support her with this. By looking to hold an FOI elearning module on the platform we have currently, so we are working with her to facilitate this.	01-Aug-2024
RDC02125 0.02 Community Safety Partnership 2023/24	Overdue	A Partnership Plan should be established and documented, confirming a clear vision and the key functions of the CSP. The Plan should underpin the annual Strategic Assessment.	Moderate		Tracey Lilley / Eugene Minogue	30-Apr-2024	30-Apr-2024	PB 26/7/24 - Agenda item for next CSP meeting.	02-Aug-2024
RDC02125 0.03 Community Safety Partnership 2023/24	Overdue	The Annual Delivery Plans should include estimated timescales for completing interventions for monitoring purposes.	Moderate		Tracey Lilley / Eugene Minogue	31-Mar-2024	30-Sep-2023	PB 26/7/24 - Timelines will be included in all future plans following the away day in November. Awaiting date for next CSP meeting from Castle Point BC	02-Aug-2024

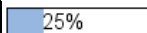
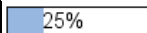
Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
RDC02125 0.07 Community Safety Partnership 2023/24	Overdue	Up to date information on the CSP relating to 2023/24 period should be published on the Councils website in line with the expectations outlined in the Terms of Reference. It is acknowledged that the Terms of Reference are due to be reviewed so if there are any changes made to this particular item, the requirements should meet the new Terms.	Moderate		Tracey Lilley / Eugene Minogue	31-Jan-2024	31-Oct-2023	PB 26/7/24 - Information has been sent to IT Department for publishing, awaiting confirmation of work.	02-Aug-2024
RDC04123 6.04 Fly Tipping 2023-24	In Progress	The team actively follow up fly-tips reported on the website to ensure the council reputation is not damaged. Alternatively, the team could deactivate the council's registration as the residents already have the option to call or log any complaints via the council website.	Moderate		Caroline Bell.	30-Sep-2024	30-Sep-2024	On-going	11-Jul-2024
RDC04123 6.08 Fly Tipping 2023-24	In Progress	When the Streets and Recycling service review has been completed, if resources	Moderate		Caroline Bell.	31-Dec-2024	30-Apr-2024	On-going	11-Jul-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		<p>allow then post inspection of cleared fly-tip sites should resume.</p> <p>Alternatively, the contractors could be requested to supply photographic evidence of cleared sites to demonstrate that they have been left at the required standard. If the instances of further reports or complaints are low then management may choose to accept the risk and not commit any resources to this.</p>							
RDC04123 6.10 Fly Tipping 2023-24	In Progress	Senior management should determine what management information they would like to receive, how and when to enable them to be assured that the service is operating effectively, within contractual requirements.	Moderate	<input type="text" value="0%"/>	Marcus Hotten.	31-Oct-2024	31-Oct-2024	On-going, KPI's are being looked at.	11-Jul-2024
RDC04202 2.02 Vehicle Fleet	Overdue	All outcomes of vehicle inspections will be recorded electronically (spreadsheet) in a	Moderate	<input type="text" value="25%"/>	Caroline Bell	31-Dec-2023	31-Jul-2023	Caroline Bell: Some sections are still not on system but are still recording	15-Aug-2023

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
Management 2022/23		central location and will be reviewed regularly for any irregularities.						information on paper, due to the forms being changed on our IT, it will take a bit longer, can you put end of Dec 23 please.	
RDC04202 2.06 Vehicle Fleet Management 2022/23	Overdue	The option to automate the process for annual reminder prompts on the iTrent system for MOT and Car insurance certificates will be investigated. New starters can also be added to this process. Until an automated process has been confirmed, managers will implement a manual process to ensure that annual MOT and car insurance checks are being carried out for all officers who drive their own vehicles for business purposes.	Moderate	<input type="text" value="5%"/>	Marcus Hotten	30-Sep-2023	30-Sep-2023	MH 3/1/24 Initial meeting with Human Resources, follow up required.	08-Jan-2024
RDC05202 2.01 Payroll 2022/23	Overdue	The Service Level Agreement should be reviewed, updated and signed by authorised signatories. The new SLA should reflect the	Moderate	<input type="text" value="0%"/>	Tim Willis / Carrie Cox	30-Jun-2023	31-Mar-2023	Update provided 5/6/24. We are still pushing for the SLA for payroll. This is out of our control, and we are having regular meetings	12-Jun-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		new commencement and expiry dates.						and pushing this every time. Nichola is also heavily involved with this, so I have copied her in.	
RDC06123 7.01 Homeless Reduction 2023/24	In Progress	The Housing and Homeless Strategy for 2023-2027 should be delivered and published in line with legislation.	Moderate		Lauren Stretch	30-Sep-2024	31-Dec-2023	Update provided 5/6/24. The strategy is written and complete, it was due to go for sign off to committee before it can be published on the website, however due to pre election periods of first the Local Elections and now the general, we are limited on items we can take, therefore this is scheduled on the forward plan for Committee in September.	06-Jun-2024
RDC07124 3.02 Staff Recruitment and Retention	In Progress	HR should identify the specific training required to be completed by managers prior to the recruitment process, and how long this training is valid for. This should include: - Recruitment training	Moderate		Zoe Saward, Acting Service Manager, People and OD	31-Mar-2025	31-Mar-2024	NM 29/7/24 - We have been exploring options for e-learning following the end of the contract with our previous provider. There has been a delay due to uncertainty with an existing platform that	01-Aug-2024

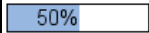
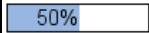


Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		- the mandatory completion of Safeguarding training; and - the completion of equality and diversity training. This training should be checked as having been completed, and recorded by HR.						we had hoped to use, however we have now been advised we can use this platform so will be looking to create specific content over the coming months. This will align with the Recruitment Policy and Procedure, which is still being reviewed, so this is likely to not be until 31 March 25	
RDC07124 3.06 Staff Recruitment and Retention	Overdue	Management consider how best to ensure that value based questions are asked at the interview stage. For example, specific value based questions could be included on the Interview Record Assessment Sheet	Moderate		Zoe Saward, Acting Service Manager, People and OD	31-Mar-2024	31-Mar-2024	NM 29./7/24 - The values have changed and again this will be reflected in the review of the Recruitment Policy & Procedure. Currently we don't suggest that manager's use these they are just a guide and can be adapted inline with the guidance.	01-Aug-2024
RDC07124 3.08 Staff Recruitment and Retention	In Progress	HR should produce a documented procedure to ensure that support for Professional Development and Qualification Sponsorship is	Moderate		Zoe Saward, Acting Service Manager, People and OD	31-Dec-2024	30-Apr-2024	NM 29/7/24 - This process is currently being reviewed and is likely to be launched in the Autumn 2024	01-Aug-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		<p>consistent across OneTeam. This should include as a minimum:</p> <ul style="list-style-type: none"> <li>- candidate/course eligibility and criteria for sponsorship, and authorisation process;</li> <li>- employee commitment;</li> <li>- what is/is not eligible for funding, payment process and the circumstances when repayment to the Council will be required;</li> <li>- arrangements for day release, study and examination leave; and</li> <li>- candidate application process, details of documentation and timetable.</li> </ul>							
RDC08125 7.03 Economic Growth 2023/24	Overdue	The risk of not being able to spend all the UK Shared Prosperity Fund and having to be repaid should be included in the service risk register to ensure it can be adequately monitored.	Moderate	<div style="width: 95%;"><div style="width: 95%;"></div></div> 95%	Emma Goodings, Director Place	31-Mar-2024	27-Oct-2023	EG 18.6.24 - This is being actively monitored with monthly meetings with all grant funding partners to ensure spend and project delivery.	21-Jun-2024
RDC08126 9.02 Policy	In Progress	A Policy and Strategy Development training	Moderate	<div style="width: 0%;"><div style="width: 0%;"></div></div> 0%	Shelley King, Performance	30-Nov-2024	30-Nov-2024		

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
Framework 2024/25		<p>programme/course should be developed that explains the expected capabilities to produce good quality policies and strategies as a Council employee. This will aid in promoting and increasing awareness of the new Council-wide adopted framework.</p> <p>Training requirements, including roles and responsibilities, should be included within the policy guidance.</p>			and Digital Transformation Manager				
RDC08126 9.03 Policy Framework 2024/25	In Progress	The Policy and Transformation Team should request services to undertake a thorough review of its policies/strategies as part of their transformation plans and ensure that these are adequate for meeting legal requirements and achieving current corporate priorities. These should then be	Moderate	<input type="text" value="0%"/>	Shelley King, Performance and Digital Transformation Manager	30-Sep-2024	30-Sep-2024		

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		reviewed by the Policy and Transformation Team for completeness. Any documents that are revoked or added should follow the standard policy guidance							
RDC08126 9.04 Policy Framework 2024/25	In Progress	The Policy and Strategy Register should be communicated to all services on a quarterly basis to capture any updates and ensure the information held by the Policy and Transformation Team is current and accurate.	Moderate	<input type="text" value="0%"/>	Shelley King, Performance and Digital Transformation Manager	30-Nov-2024	30-Nov-2024		
RDC08126 9.06 Policy Framework 2024/25	In Progress	The Policy Framework should include the process for what is expected of the service post completion of a policy. This should be incorporated into training materials (recommendation 2).	Moderate	<input type="text" value="0%"/>	Shelley King, Performance and Digital Transformation Manager	30-Nov-2024	30-Nov-2024		

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
RDC09126 5.01 Rental Income 2023/24	In Progress	To ensure transparency and consistency, a licence and lease policy should be documented that includes roles and responsibilities of the services involved in the lease process. This should include delegated amounts and authority for signing leases and the process leading up to developing a formal agreement.	Moderate		Phoebe Barnes Director Assets & Investments / Corporate Manager – Assets & Regeneration (Person not in post yet)	30-Sep-2024	30-Sep-2024	AO 11/6/24 - The principle of the lease policy will be reported to members on 25th June but the full policy will be put to members in Sept 24.	12-Jul-2024
RDC09126 5.03 Rental Income 2023/24	In Progress	The Asset Management Team should review their current lease portfolio in attempt to renew expired leases on a risk based approach, subject to availability of resources. Consideration should be given to reviewing approval delegation limits (within the Asset Disposal Framework) to ensure they remain fit for purpose.	Moderate		Phoebe Barnes Director Assets & Investments / Corporate Manager – Assets & Regeneration (not yet in post)	31-Oct-2024	31-Oct-2024	AO 11/6/24 - Following the digitisation of the Asset register the Asset team are able to generate reports that identify outstanding rent reviews and lease renewals. Due to staff changes there is a back log that is being reviewed and prioritised. As part of the lease policy plan once a lease renewal or rent review has	12-Jul-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		Lease documentation should be appropriately filed within SharePoint including approval process.						completed Amy will be notified this will be saved to Sharepoint and then circulate the information to the relevant departments.	
RDC09126 5.04 Rental Income 2023/24	In Progress	<p>A clear process on rent reviews should be agreed upon and reviews should be undertaken as per lease agreement.</p> <p>Rent reviews that are not undertaken should be supported by an audit trail detailing reasons for not taking such action.</p> <p>Changes in rent amounts should be communicated to the Finance Team and appropriate adjustments made to reflect the agreed terms.</p>	Moderate	<input type="text" value="0%"/>	Phoebe Barnes Director Assets & Investments / Corporate Manager – Assets & Regeneration (not yet in post)	31-Oct-2024	31-Oct-2024	AO 11/6/24 - A draft lease policy has been written this will outline the rent review process. The second point will also be outlined in the policy. Again the same process for completion of renewals will be in place for completion of rent reviews	12-Jul-2024
RDC09126 8.01 Overtime and	In Progress	An overtime policy should be produced to set out the Council's approach to approved	Moderate	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		

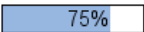
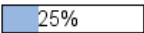
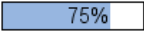
Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
Expenses 2024/25		overtime working and provide guidance both to managers and employees, including the overtime monitoring process.							
RDC09126 8.02 Overtime and Expenses 2024/25	In Progress	<p>HR should undertake bi-annual sample checks on overtime claims to ensure these are being claimed under the correct overtime element.</p> <p>A reminder should also be sent to employees detailing the correct overtime entitlement under current guidance. Consideration should be given to providing managers with training to ensure that they are fully conversant with all of the requirements of their roles and responsibilities.</p>	Moderate	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		
RDC09126 8.03 Overtime and	In Progress	Overtime claimed for staff above the grade of PO2 should be subject to HR approval and at a standard rate	Moderate	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
Expenses 2024/25		applicable to all services across the Council.							
RDC09126 8.04 Overtime and Expenses 2024/25	In Progress	HR should remind managers that prior to authorising overtime claims they should ensure that all hours claimed are clearly shown with adequate breaks taken. Reasons for overtime taken should also be well documented.	Moderate	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		
RDC09126 8.05 Overtime and Expenses 2024/25	In Progress	Timely management information should be produced to enable managers to monitor compliance with Working Time Directives and other related employment legislation. Where it is found that employees are exceeding the maximum average 48 hour working week, unless opted out, managers should take action to reduce the number of hours that	Moderate	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		



Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		employees work including overtime.							
RDC09126 8.06 Overtime and Expenses 2024/25	In Progress	Overtime reports should be produced or obtained from BDC and provided to managers and other relevant senior officers to review overtime activity and make any required adjustments to working patterns, rotas and staffing levels.	Moderate	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		
RDC09126 8.07 Overtime and Expenses 2024/25	In Progress	A single travel and subsistence policy should be developed to ensure all employees have a clear and consistent understanding for business travel and expenses with associated rates for such payments. This policy should also include guidance on selecting vehicle Co2 emissions.	Moderate	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		
RDC09126 8.10	In Progress	Employees should be reminded to complete	Moderate	<input type="text" value="0%"/>	Zoe Saward	31-Oct-2024	31-Oct-2024		

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
Overtime and Expenses 2024/25		mileage claims appropriately and in full showing individual journey details separately. A copy of all key documents relating to employee vehicles should be maintained centrally by HR.							
RDC10124 2.02 GDPR Procedures 2023/24	Overdue	<p>(i) The data breach log should be updated to include the date of the actual breach.</p> <p>(ii) The Data Protection Officer (DPO) should issue an email to all staff reminding them about complying with GDPR regulations. This should be supported by regular training and educational materials to further educate staff members.</p> <p>(iii) There should be clarity on the role and responsibilities for reporting to the ICO as Data Controller (the Council) and</p>	Moderate	<div style="width: 75%; background-color: #4F81BD; height: 15px; border: 1px solid black;"></div> 75%	Phillip Davison, Data Protection Officer	30-Nov-2023	30-Nov-2023	PD 26/7/24 - (i) Log is up to date. (ii) DPO would like to hold off on this until the updated Data Breach Policy and other new and revised Data Protection policies have been signed off (see below) as we would want to cross reference these in the communication. (iii) Data Breach policy to be revised and specify roles and responsibilities.	01-Aug-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		expectations of a Data Processor (for e.g. Capita)							
RDC10126 4.07 ICT Infrastructure	In Progress	The Council needs to prioritise the renewal of the PSN Code of Connection.	Moderate		Ami Goulter, ICT Business Support & Relationship Manager	31-Dec-2024	31-Jan-2024	TH 14/8/24 - This is a high priority which a formal remediation action plan in place, and we are to work with and external 3rd party for specialist help	16-Aug-2024
RDC10126 4.08 ICT Infrastructure	In Progress	Information Security policy guidelines should be reviewed and updated to capture all Council processes to protect sensitive information and data assets from unauthorised access.	Moderate		Ami Goulter, ICT Business Support & Relationship Manager	31-Mar-2025	31-Jan-2024	TH 14/8/24 - The information security policies and cyber overlap (refer to cyber policies) – action plan in place to review Info Sec policies being lead by the Policy team.	16-Aug-2024
RDC10126 4.09 ICT Infrastructure	In Progress	IT Disaster Recovery arrangements should be fully documented, including technical recovery procedures. IT Disaster Recovery plans should be subject to annual review.	Moderate		Ami Goulter, ICT Business Support & Relationship Manager	31-Mar-2025	30-Jun-2024	TH 14/8/24 - IT DR has been replaced with a Cyber incident response plan to reflect the changes in service delivery (Cloud Services) – this is linked to the Corporate DR plans. Working with Corporate Managers to agree Recovery Time and Recovery Point objectives	16-Aug-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
DC041236.01 Fly Tipping 2023-24	In Progress	Fly-tipping procedures should be updated to include all roles and responsibilities performed by the Streets and Recycling Team and contractors and reflect current practice. They should be periodically reviewed and updated where necessary.	Low	<input type="text" value="0%"/>	Caroline Bell	31-Oct-2024	30-Apr-2024	On-going	11-Jul-2024
RDC08126 9.01 Policy Framework 2024/25	Overdue	The Policy and Transformation Team should approve policy formation prior to being presented to the Corporate Leadership Team.  The Policy on a page document should be updated to reflect this change.	Low	<input type="text" value="0%"/>	Shelley King, Performance and Digital Transformation Manager	31-Jul-2024	31-Jul-2024		
RDC08126 9.05 Policy Framework 2024/25	In Progress	The Policy/Strategy Register should be expanded to include the following detail:  . Current status of policy/strategy. This will help to differentiate between active, in	Low	<input type="text" value="0%"/>	Shelley King, Performance and Digital Transformation Manager	30-Nov-2024	30-Nov-2024		

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		progress, reviewed, replaced and revoked policies; . Reporting level (significant, corporate or service); and . Link to Business/Corporate Plan objectives.							
RDC09126 1.01 Financial Sustainability 2023/24	In Progress	Document the steps and tasks required for setting a balanced budget, to produce a timetable. This document can be used each year as the basis of a progress tracker to assist in ensuring the budget is set on time and all tasks completed.	Low	<input type="text" value="0%"/>	Carrie Cox, Corporate Manager (Finance and Assurance) (budget responsibility)	30-Sep-2025	30-Jun-2024	CC - Timetable is now progressing up the priority list now that accounts are done and focus will be shifting to budget setting.	11-Jul-2024

### Appendix 3 – Assurance Levels

BASIS FOR AUDIT OPINION		
<i>Assurance Level</i>	<i>Internal Audit's opinion is based on <u>one or more</u> of the following conclusions applying:</i>	<i>Basis for choosing assurance level</i>
<b>Substantial Assurance</b>	<ul style="list-style-type: none"> <li>The activity's key controls are comprehensive, well designed and applied consistently and effectively manage the significant risks</li> <li>Management can demonstrate they understand their significant risks and they are proactively managed to an acceptable level</li> <li>Past performance information shows required outcomes are clearly defined and consistently met</li> </ul>	<p>Actions are 'Low' rated.</p> <p>Any 'Moderate' actions will need to be mitigated by consistently strong controls in other areas of the activity.</p>
<b>Adequate Assurance</b>	<ul style="list-style-type: none"> <li>Most of the activity's key controls are in place, well designed and applied consistently and effectively manage the significant risks.</li> <li>Management can demonstrate they understand their significant risks and they are generally and proactively managed to an acceptable level</li> <li>Past performance information shows required outcomes are clearly defined and generally met</li> </ul>	<p>Actions are 'Moderate' or 'Low' rating.</p> <p>Any 'Major' rated actions will need to be mitigated by consistently strong controls in other areas of the activity.</p> <p>A 'Critical' rated action will prevent this level of assurance.</p>
<b>Limited Assurance</b>	<ul style="list-style-type: none"> <li>The activity's key controls are absent or not well designed or inconsistently applied meaning significant risks</li> <li>Management cannot demonstrate they understand and manage their significant risks to acceptable levels</li> <li>Past performance information shows required outcomes are not clearly defined and or consistently not met</li> </ul>	<p>Actions are 'Major' or a large number of 'Moderate' actions.</p> <p>Any 'Critical' actions need to be mitigated by consistently strong controls in other areas of the activity.</p>
<b>No Assurance</b>	<ul style="list-style-type: none"> <li>The activity's key controls are absent or not well designed or inconsistently applied in all key areas</li> <li>Management cannot demonstrate they have identified or manage their significant risks</li> <li>Required outcomes are not clearly defined and or consistently not met</li> </ul>	<p>Actions are 'Critical' without any mitigating strong controls in other areas of the activity.</p>

### Appendix 4 – Recommendation (Action) Priorities

Priority	Description
<b>Critical</b>	<p>Critical and urgent in that failure to address the risk could lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> <li>• Significant financial loss (through fraud, error, poor value for money);</li> <li>• Serious safeguarding breach;</li> <li>• Life threatening or multiple serious injuries;</li> <li>• Catastrophic loss of service;</li> <li>• Failure of major projects;</li> <li>• Critical information loss leading to ICO referral;</li> <li>• Reputational damage – intense political and media scrutiny;</li> <li>• Possible criminal, or high profile, civil action against the Council, Members or officers; and</li> <li>• Intervention by external agencies.</li> </ul> <p><b><i>Remedial action must be taken immediately.</i></b></p>
<b>Major</b>	<p>Major in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> <li>• High financial loss (through fraud, error, poor value for money);</li> <li>• Safeguarding breach;</li> <li>• Serious injuries or stressful experience requiring medical treatment, many work days lost;</li> <li>• Significant disruption to services (key outcomes missed, some services compromised. Management action required to overcome medium term difficulties);</li> <li>• Major information loss leading to internal investigation;</li> <li>• Reputational damage – unfavorable external media coverage. Noticeable impact on public opinion;</li> <li>• Scrutiny required by external agencies.</li> </ul> <p><b><i>Remedial action must be taken urgently.</i></b></p>
<b>Moderate</b>	<p>Moderate in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> <li>• Medium financial loss (through fraud, error or poor value for money);</li> <li>• Significant short-term disruption of non-core activities;</li> <li>• Scrutiny required by internal committees;</li> <li>• Injuries or stress level requiring some medical treatment, potentially some work days lost; and</li> <li>• Reputational damage – probable limited unfavorable media coverage.</li> </ul> <p><b><i>Prompt specific action should be taken.</i></b></p>
<b>Low</b>	<p>Low in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> <li>• Low financial loss (through fraud, error or poor value for money);</li> <li>• Minor errors in systems/operations or processes requiring action or minor delay without impact on overall service delivery schedule. Handled within normal day to day routines; and</li> <li>• Reputational damage – internal review unlikely to have a wider impact.</li> </ul> <p><b><i>Remedial action is required.</i></b></p>