NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE WEDNESDAY, 26 JULY 2023

Title of Report	INTERNAL AUDIT PROGRESS REPORT	
Presented by	Kerry Beavis Audit Manager	
Background Papers	Public Sector Internal Audit Standards Internal Audit Plan 2023/24	**Public Report:** Yes
Purpose of Report	To inform the Committee of progress against the Internal Audit plan for 2023/24 and to highlight any incidences of significant control failings or weaknesses that have been identified.	
Recommendations	**THE AUDIT AND GOVERNANCE COMMITTEE NOTE THE REPORT.**	

1.0   BACKGROUND

1.1.   The Public Sector Internal Audit Standards require the Authority's Audit Committee to approve the audit plan and monitor progress against it. The Standards state that the Committee should receive periodic reports on the work of internal audit.

1.2   The Audit and Governance Committee approved the 2023/24 Audit Plan on 26 April 2023. The Committee receives quarterly progress reports.

2.0   PROGRESS REPORT

2.1   The Internal Audit Progress Report for the period 1 April 2023 to 30 June 2023 (Q1) is attached at Appendix 1.

Policies and other considerations, as appropriate	
Council Priorities:	An effective internal audit service supports all council priorities.
Policy Considerations:	None.
Safeguarding:	None.
Equalities/Diversity:	None.
Customer Impact:	None.
Economic and Social Impact:	None.
Environment and Climate Change:	None.
Consultation/Community Engagement:	None.
Risks:	There are no specific risks associated with this report.
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INTERNAL AUDIT SHARED SERVICE

North West Leicestershire District Council

Internal Audit Progress Report 2023/24 Q1

1. Introduction

1.1. Internal Audit is provided through a shared service arrangement led by North West Leicestershire District Council and delivered to Blaby District Council and Charnwood Borough Council. The assurances received through the Internal Audit programme are a key element of the assurance framework required to inform the Annual Governance Statement. The purpose of this report is to highlight progress against the 2023/24 Internal Audit Plan up to 30 June 2023.

2. Internal Audit Plan Update

2.1. Work on the 2023/24 audit plan has commenced. The 2023/24 audit plan is included at Appendix A for information. The audits due to take place in Q2 are:
- Housing Repairs
- Housing Planned Maintenance
- Procurement & Contract Management
- Asbestos Management

2.2. Since the last update report five final reports have been issued from the 2022/23 audit plan, this concludes the audit work for 2022/23. The executive summaries are included at Appendix B.

3. Internal Audit Recommendations

3.1. Internal Audit monitor and follow up critical, high and medium priority recommendations. Further details of overdue and extended recommendations are detailed in Appendix C for information.

Year	Not Due		Extended		Overdue	
	High	Medium	High	Medium	High	Medium
21/22	-	-	10	3	-	-
22/23	27	20	-	-	-	-

4. Internal Audit Performance Indicators

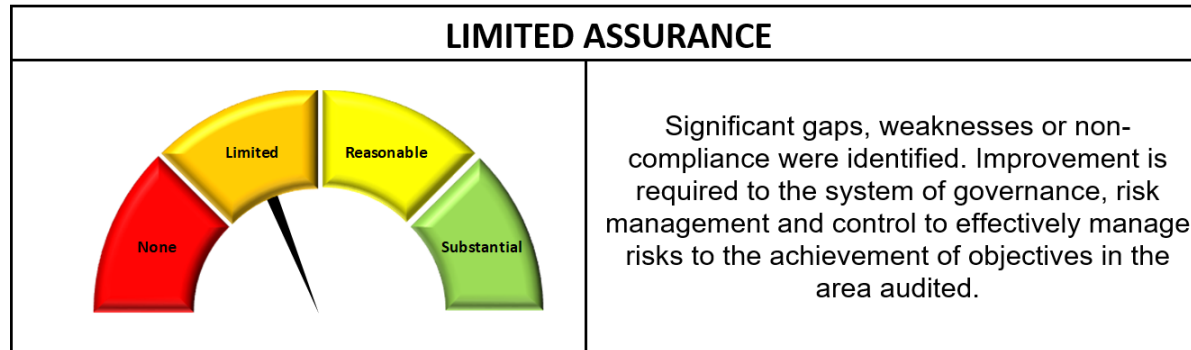4.1. Progress against the agreed Internal Audit performance targets is documented in Appendix D.

2023/24 AUDIT PLAN AS AT 30 JUNE 2023

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						C	H	M	L	
Housing Repairs Q1	Audit	10		Q1						
Housing Repairs Q2	Audit	10		Q2						
Housing Repairs Q3	Audit	10		Q3						
Housing Repairs Q4	Audit	10		Q4						
Housing Planned Maintenance Q1	Audit	10		Q1						
Housing Planned Maintenance Q2	Audit	10		Q2						
Housing Planned Maintenance Q3	Audit	10		Q3						
Housing Planned Maintenance Q4	Audit	10		Q4						
Asbestos Management	Audit	10		Q2						
HMO/ Selective Licensing	Audit	10		Q4						
Safeguarding	Audit	8	3.5	In Progress						
Transport Management & Operating Licensing	Audit	8		Q4						
Tree Stock Management	Audit	6		Q3						
Protect Duty	Audit	8		Q4						
New finance system	Advisory/ Testing	10		Q1/2/3						
Key financial systems	Audit	52		Q1/2/3/4						
Workforce Planning	Audit	10		Q2						
IT Asset Management	Audit	10	4	In Progress						
Remote Support & Data Exchange	IT Audit Contractor	IT Contractor		TBA						
Cyber Security	IT Audit Contractor	IT Contractor		TBA						

Corporate Policy Management	Audit / Data analysis	10	1							
Capital Programme Management	Audit	10		Q1 & Q4						
Transformation Projects	Advisory	5		As required						
Climate Change Strategy	Audit	10		Q4						
Procurement & Contract Management	Audit	10		Q2						
Grant Assurance	Assurance		6	As required						

SUMMARY OF FINAL AUDIT REPORTS ISSUED BETWEEN 1 APRIL & 30 JUNE 2023

PAYROLL – 2022/23

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:
- Regular reconciliations are carried out between the payroll system, general ledger, bank accounts and any suspense accounts.
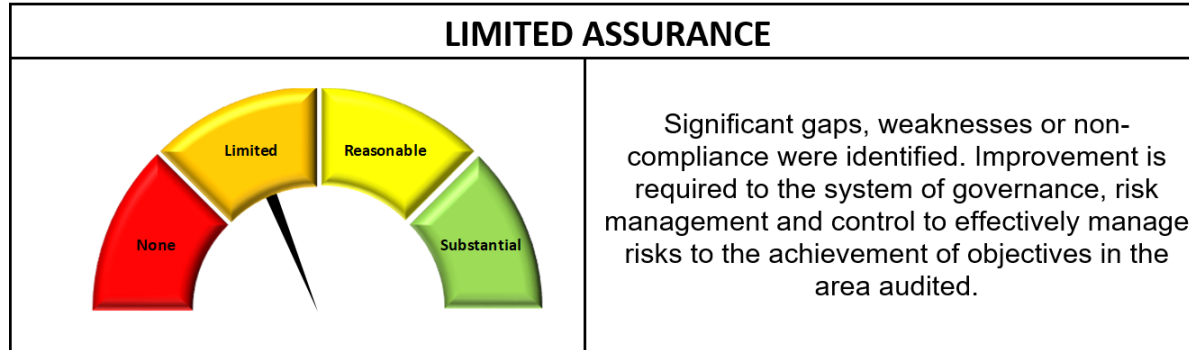- Payroll is reviewed for accuracy prior to authorisation and payment.

The main areas identified for improvement are:
- Cover arrangements for the HR Analyst.
- Segregation of duty between HR and Payroll functions.
- Testing of the accuracy of payroll prior to year-end following the annual updating of tax, national insurance rates and tax code changes.
- Annual review and confirmation of the establishment to iTrent.
- System Administrator and HR Analyst access to iTrent.
- Regular review of access to iTrent.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. A review of the roles carried out between HR Administration, HR Payroll and Finance Payroll should be carried out to ensure, adequate separation of duties exist between HR (staffing), payroll (preparation) and payroll (payment).	High	Agree – will need to look at roles of staff and how to implement to ensure adequate separation of duties.	Head of Finance, Head of HR and Organisational Development	April 2024
2. A regular review of the iTrent audit log is carried out by an independent officer to ensure functions are appropriate to the officer.	High	Agree – appropriate audit log to be sourced, possibly reviewed by Senior HR Advisors.	Head of HR and Organisational Development.	December 2023
3.Consideration should be given to providing training to a member of the Human Resources Team to ensure business continuity in the event of the absence of the HR Analyst.	Medium	Agree – training to be provided to a member of the HR Team but may require additional resource.	Head of HR and Organisational Development.	December 2023
4. Sample testing should be undertaken when changes to standing data occur to confirm they have been correctly applied.	High	Agree – sample checking to be undertaken and evidence retained.	Payroll Officer / HR Analyst	December 2023
5. On, at least, an annual basis an establishment report from iTrent should be run and issued to Heads of Service / Managers to confirm the accuracy of the report. The report should include all staff, vacancies, hours worked, contractual basis, salary and salary point. Checks should be documented and once completed should be returned to HR to action any items identified and to retain as evidence of checks being undertaken.	High	Agree – report to be obtained from iTrent and issued on an annual basis.	Head of HR and Organisational Development	March 2024
6.A review of the payroll checking process is carried out to eliminate duplication, reduce the risk of fraud and ensure independence in the review and checking of the monthly payroll.	High	Agree – current payroll checks to be reviewed and revised.	Exchequer Services Team Leader and Head of HR and Organisational Development	December 2023

7. A full review of user access is carried out, in particular System Administrator access should be reviewed, and the number reduced.	High	Agree – access to be reviewed and removed where no longer required.	Head of HR and Organisational Development	December 2023
8. A review of the access for the HR Analyst should be undertaken and access removed / disabled where no longer required.	High	Agree – access to be reviewed and removed where no longer required.	Head of HR and Organisational Development	December 2023
9. Consideration should be given to ICT undertaking the System Administration role within iTrent. This would assist with the separation of duties, referred to in recommendation 1.	Medium	Agree – will discuss transfer of responsibilities with IT Manager.	Head of HR and Organisational Development	December 2023
10. The quarterly checks of user access to iTrent should be resumed.	Medium	Agree - checks to be resumed.	HR Analyst	August 2023

TAX – IR35 &P11D – 2022/23

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:
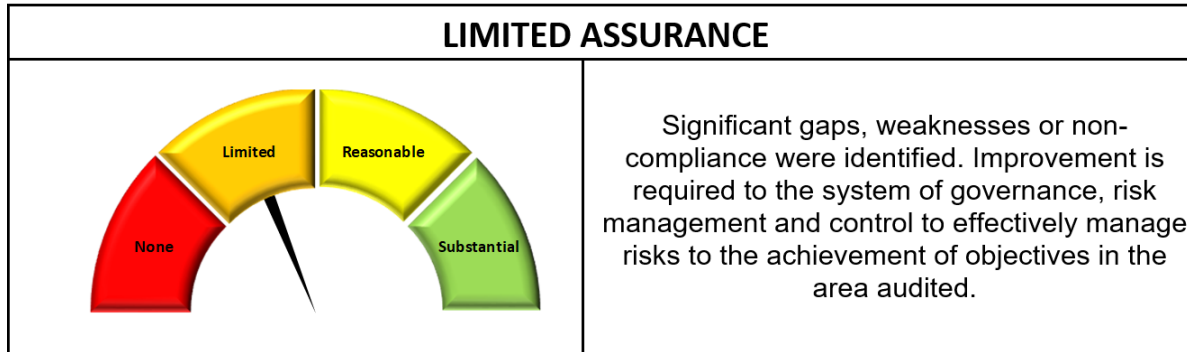- P11D's are produced annually, and notifications are provided to employees.

The main areas identified for improvement are:
- Procedure to follow when recruiting consultants / temporary staff.
- Record keeping in relation to the assessment of IR35 status.
- Adherence to Contract Procedure Rules.
- Claiming and recording of VAT on expenses.
- Updating of Long Service and Retirement Award Schemes.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1.The guidance for managers to follow when recruiting consultants and agency staff should be further developed and detail the full process to be followed. This should include where relevant documentation should be retained. The guidance should be formally agreed and circulated to managers, with periodic reminders being issued.	High	Agreed – guidance has been produced in connection with staffing approvals and is being presented to CLT.	Finance Team Manager and Head of Human Resources and Organisational Development.	June 2023
2. All IR35 documentation should be held in one central location. This should be detailed in the guidance document, referred to in recommendation 1 above. It is important to consider that should HMRC undertake an inspection this information would need to be easily accessible.	High	As above.	As above.	As above.
3.All managers should be contacted to obtain details regarding consultants or agency staff that are appointed. An up-to-date central record should be retained with full details of the contract period and IR35 assessment and documentation.	High	Agreed. Email to be sent to all managers to request information.	Head of Human Resources and Organisational Development.	June 2023
4. Officers are reminded of the need to ensure that, where agencies or consultants are employed outside of the agency contract, Contract Procedure Rules are relevantly followed, and evidence is retained to support this.	High	Agreed – new CPR's to be issued in May which contains flowchart detailing process to follow when using agency workers. Flowchart to be produced in consultation with Legal Services.	Finance Team Manager.	June 2023.
5.The new supplier form should be updated to include a section to confirm that IR35 status has been assessed, where applicable and information has been sent to the central record.	Low	Agreed. To be included as part of update to reflect new procurement procedures.	Exchequer Services Team Leader.	September 2023.
6.The possibility of using iTrent to record and calculate P11D benefits should be explored.	Medium	iTrent is unable to support P11D but their recommended product – P11D Organiser is used to provide P11D's. Will look at the use of Excel	Finance Team Manager	July 2023

		spreadsheets to see if this process can be streamlined.		
7.The iTrent Employee and Manager Self Service guides should be updated to clearly show how to input and authorise expense claims containing VAT. Additionally, a reminder should be issued to managers informing them of their responsibility when authorising expense claims to ensure that VAT this has been correctly recorded.	High	Agreed	Head of Human Resources and Organisational Development.	August 2023.
8.The possibility of including prompts / guidance pop-ups on iTrent, when inputting expenses, should be explored.	Medium	Agreed – will review the current declaration on iTrent which staff agree to when completing claims and update where required.	Finance Team Manager	September 2023.
9.The Long Service Award and Retirement Award Scheme details should be updated on an annual basis. This should include detailing the correct index used to calculate increases.	Medium	Agreed – CPI will be used to calculate increases.	Head of HR and Organisational Development	August 2023.

CHOICE BASED LETTINGS – 2022/23

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:
- There are adequate and up to date documented strategies, policies and procedures in place to cover all aspects of the housing allocation process.
- Weekly advertising cycles have been in place during the period 6 June 2022 to 18 May 2023.
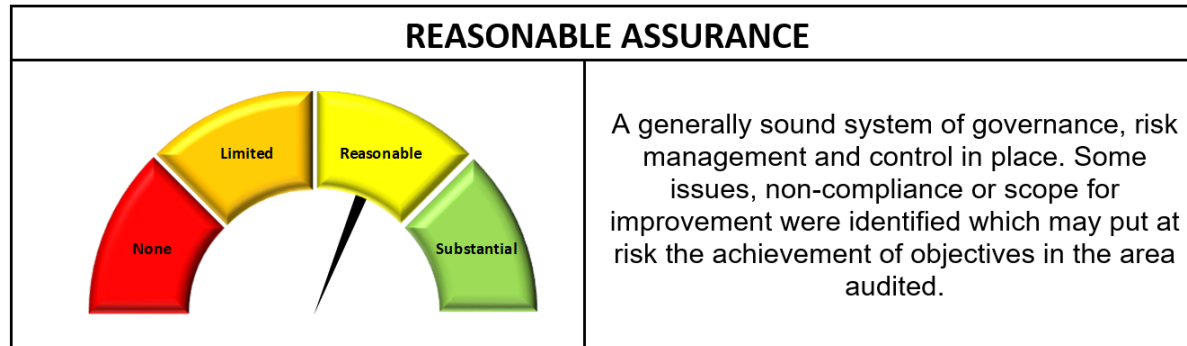- Initial offers were made promptly following the bidding cycle end.

The main areas identified for improvement are:
- Proactive monitoring of the register and regular review of band expiry dates.
- Application statuses require review to establish accurate performance data.
- Regular monitoring of suspended applications, multiple refusals of accommodation and applicants bidding history should be completed, in accordance with policy.
- The status of adverts is reviewed to ensure they are accurate.
- Shortlisting checks for change in circumstances and rent debit should be documented.
- Declarations of Interest should be completed for officers involved in assessment and allocation processes.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. The housing waiting list is proactively monitored, in accordance with the Housing Allocations Policy.	High	Agree with recommendation will be embedded in job roles as part of the recent restructure.	Housing Strategy and Systems Team Manager, and Housing Choices Team Leader.	October 2023
2. A review of all applications within the register is undertaken to confirm that bands are correctly recorded, with band expiry dates being updated accordingly.	High	The system generates a date for all categories but the policy only defines a review of those priority and high bands. Agree with recommendation. Review band expiry date process with the implementation of the new CBL system.	Housing Strategy and Systems Team Manager, Housing Choices Team Leader and the Module Lead for Aareon Implementation Project.	December 2023
3. The application information on QL is reviewed and where appropriate, applications moved to their correct status to ensure that an accurate workflow can be established.	Medium	Officers can pick up that an application which requires assessing as a message does come into the workflow, so no assessments would not be missed. However, the system status doesn't always reflect this. This should be resolved with the introduction of the new CBL system.	Housing Strategy and Systems Team Manager, Housing Choices Team Leader and the Module Lead for Aareon Implementation Project.	April 2024
4. Assessing Officers are reminded that the questionnaires within QL need to be completed in full and appropriately updated when new documentation is provided so that the housing need can be recalculated.	Medium	Agree with recommendation. Officers will also be reminded to complete the band reason outside of the questionnaire.	Housing Strategy and Systems Team Manager and Housing Choices Team Leader.	July 2023
5. Procedures are put in place to ensure applicant bids are regularly monitored.	Medium	Agree with recommendation.	Housing Strategy and Systems Team Manager and Housing Choices Team Leader.	October 2023
6. A review of properties advertised as 'not let' is undertaken to ensure the status of the properties are accurately recorded.	Medium	This could be legacy data from the old system and potentially not a field that is used. Agree to review the data and establish what is going on. Senior Officer reviews are completed during one to ones.	Housing Management Team Leader.	July 2023
7. Procedures are put in place to document the way in which shortlisting was completed and reasons why an applicant may have	High	Preferences are added to adverts.	Housing Management Team Leader.	September 2023

		Agree that this needs to be documented better and it needs to be established how this can be done in the system.		
been overlooked are clearly documented.				
8. Procedures are put in place to evidence that rent arrears and change in circumstances checks are undertaken, in accordance with policy.	Medium	Confident that checks are being done but agree this needs to documented better.	Housing Management Team Leader.	September 2023
9. Procedures are put in place to monitor applicants who have been suspended.	High	Suspended cases will be reviewed as cases should not remain in this status indefinitely. Procedures will be developed to ensure these are periodically reviewed.	Housing Strategy and Systems Team Manager and Housing Choices Team Leader.	October 2023
10. Officers involved in the allocation process are required to sign a conflict of interest form which highlights potential areas of conflict and includes a declaration that the officer will inform their manager when a potential a conflict of interest could arise.	High	Agreed with recommendation. All existing staff will be asked to sign a declaration of interest form and this will be introduced as part of the induction process for new starters.	Housing Strategy and Systems Team Manager and Housing Management Team Leader.	August 2023
11. A full review of access to the QL Choice Based Lettings system is carried out. This should include the disabling of generic user accounts and ensure user access is appropriate to each user's job role. The review should be carried out on a regular basis going forward.	Medium	A review of housing and choices working groups will be undertaken to ensure levels of access are appropriate to job roles. New starter and leavers access processes have recently been updated. Six monthly reviews of access will be completed going forward, in partnership with ICT.	Income and Systems Team Leader.	July 2023

ANTI-SOCIAL BEHAVIOUR - 2022/23

REASONABLE ASSURANCE	
	A generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:
- There are regular meetings at strategic (Safer North West Leicestershire Partnership) and project levels (Project Action Groups).
- There is an update to Community Safety Plan in place.
- All key procedures are documented and are accessible to staff and members of the public.
- There is a sufficient reporting structure in place.
- There are procedures in place for identifying, recording, assessing of risk, monitoring, and reporting of incidents, and that this is in line with the approach of the partnership.

The main areas identified for improvement are:
- The Anti-Social Behaviour Policy needs reviewing.
- Performance indicators are introduced to measure complaints satisfaction and to measure performance against the incremental approach/ASB policy.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. The Anti-social Behaviour Policy is reviewed as stated to ensure it complies with the Anti-Social Behaviour Act 2003, Crime and Disorder Act 1988 and Anti-Social Behaviour, Crime and Policing Act 2014.	Medium	Agreed as per recommendation. This will require multi agency and Community Safety and Environmental Health services input and consultation and will need Cabinet approval. This is reflected in the implementation date.	Housing Management Team Manager.	March 2024
2. The performance indicators are reviewed and where appropriate new indicators added to measure performance against the incremental approach.	Medium	Review the indicators in line with the review of the ASB policy. With the intention to make the indicators for community safety and housing the same.	Housing Management Team Manager.	March 2024
3. Statistical information and benchmarking is completed to ensure comparison for best practice, and identifying trends, in accordance with the ASB Policy.	Medium	This statement within the policy was intended for housing, as the policy is driven by housing legislation and will be reviewed as part of the policy.	Housing Management Team Manager.	March 2024

RENT ACCOUNTING & ARREARS

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
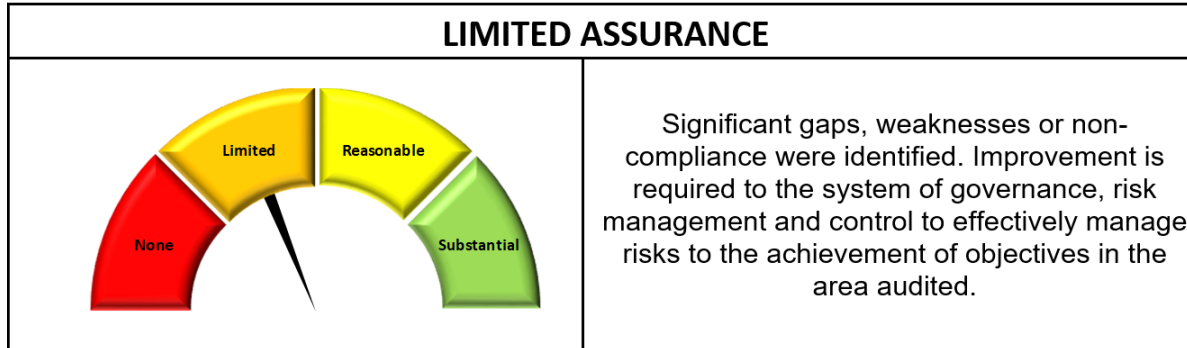
Key Findings

Areas of positive assurance identified during the audit:
- Annual and new rents are set in line with the Rents Policy and appropriately uploaded to the system.
- Collection rates are regularly monitored for both rental income and arrears.
- Suspense accounts are regularly reviewed, and items promptly investigated and cleared.
- User access to the Housing system is appropriate and procedures are in place to identify and remove access for leavers.

The main areas identified for improvement are:
- Identifying of policies and procedures that require review and update.
- Production of a Corporate Debts Policy covering all council debts.
- Review of the necessity to remove properties from the rent debit.
- Processes to review rent accounts with high credit balances.
- Posting of the rent debit to the general ledger to enable reconciliations between the two systems to be carried out on a regular basis.
- Timely completion and investigation of reconciling items – housing rents to cash receipting reconciliation.
- Investigating mismatches on balances between tenancy enquiry and rent history screens on individual tenancies.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1.The policies and procedures held by both the Rent Accounting and Housing Management Teams should be reviewed and updated where necessary. Any obsolete / out of date policies should be archived.	Medium	Agreed – consultation is required for certain policies.This can also be picked up as part of the Policy audit whereby all council policies are listed, with the author and recommended review date.	Housing Strategy and Systems Team Manager and Housing Management Team Manager.	Dec 2023
2. A Corporate Debt Policy should be produced which identifies where responsibility for collection of different types of debt lies and sets out the principles and standards in relation to contact, recovery process, repayments, and benefit / money advice.	High	Agree – a cross department group will be established led by finance to develop the Policy.	Head of Finance and Deputy S151 Officer	June 2024
3. A review as to the circumstances in which properties are taken 'out of debit' and whether this is the correct action to take should be carried out. Where a decision is made to continue to take properties 'out of debit', then the relevant policy / procedure needs to be updated.	High	Agreed, this will be reviewed along with the decision-making process.	Head of Housing	June 2024
4. Consideration should be given to adding performance targets for collection of current and former tenant rent arrears to Team Plans.	Low	This will be included in the business planning process for SMART targets.	Housing Strategy and Systems Team Manager and Housing Management Team Manager.	July 2023
5. A process is introduced to ensure that all former tenant arrears cases are reviewed on a regular basis.	Medium	Agreed this will be reviewed. There will be KPI's brought in for the housing managers to ensure more proactive arrears management.	Housing Strategy and Systems Team Manager and Housing Management Team Manager.	Sept 2023

6. The rent account with a credit balance in excess of £9,000 should be reviewed and contact made with the tenant/s to discuss.	High	Agreed	Head of Housing	Aug 2023
7. Accounts in credit should be regularly reviewed and actioned to ensure that amounts do not become excessive, and amounts are correctly credited back to the original payment account to reduce the risk of fraud and money-laundering.	High	Agreed	Head of Housing	Oct 2023
8. To ensure that action is taken as recommended above the appropriate policy and procedure documents should be updated to incorporate review of rent accounts in credit.	High	Agreed	Head of Housing	Oct 2023
9. Reconciliations should be completed in a timely manner, with any issues being investigated as soon as identified.	High	Agreed	Housing Strategy and Systems Team Manager	July 2023
10. With the introduction of Unit 4 (new Finance System) the rent debit should be uploaded automatically from the Housing System to the General Ledger each week. This should enable weekly reconciliations between the two systems to be carried out.	High	Agreed	Housing Strategy and Systems Team Manager	Aug 23
11.The issue regarding mismatches of balances between the tenancy enquiry screen and rent history screen should be investigated and resolved. Until resolved a regular review should be undertaken to identify any similar mismatches.	High	This issue has now been resolved with alerts in place to identify any future instances. Further work will be followed up by the Head of Housing to ensure that this will be prevented in future.	N/A	Already implemented.

RECOMMENDATIONS TRACKER – EXTENDED RECOMMENDATIONS AS AT 30 JUNE 2023

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	CLT	Original Due Date	1st Follow up comments	Extension Date
2021/22	Corporate Estates Management	1.A review of all compliance policies and processes is undertaken to establish single corporate policies and comprehensive procedure guides to ensure a consistent approach across the whole of the authority. All policies and procedures should be stored with accessibility for relevant officers.	High	Bearing in mind this groups inception during the pandemic, this group has been operational in nature and considering issues such as contracting and ensuring operational compliance and managing operational risk. As a minimum the following corporate policies will be developed to address this observation (the below are based on risk prioritisation): Legionella Asbestos Fire Risk Management General Health, Safety & Security Electrical Management	Property Services Team Manager (for drafting)	Head of Economic Regeneration	Dec-22	Update - consultants have been employed to develop a Corporate Asset Management Toolkit. This will cover frequency of inspections and recording of compliance.	Jul-23
2021/22	Corporate Estates Management	2 A performance monitoring and reporting framework is introduced which includes contractor and legislative compliance performance monitoring and periodic reporting to the Statutory Duty Group and, where necessary, the Corporate Leadership Team.	High	Overlapping with the audit we have begun the introduction of a performance monitoring framework, utilising a RAG system. This will be reported through to CLT. It would be beneficial to include properties not managed by property services into this report.	Head of Economic Regeneration	Head of Economic Regeneration	Oct-22	Update - consultants have been employed to develop a Corporate Asset Management Toolkit. This will cover frequency of inspections and recording of compliance.	Jul-23
2021/22	Corporate Estates Management	3 To ensure that the authority is fully meeting its legislative responsibilities in an efficient and effective manner consideration is given to introducing a true corporate landlord model for corporate property.	High	Since the publication of the 2020 report, there has been considerable change in both the operation of the council, its ability to address some strategic issues due to the pandemic, and more recently changes in property service management, housing senior management and the Chief Executive, along with changes to our accommodation strategy. So as to address the above we will undertake a further assessment of options for the operation and scope of an overall property function spanning all of our assets, and consider how this is best addressed in the future.	Strategic Director	Strategic Director	Mar-23	Extended to align with other recommendations	Jul-23
2021/22	Corporate Estates Management	4 The process for recording and monitoring issues through the compliance tracker is fully implemented and a reporting framework is put in place, to ensure that any remedial actions or works required are identified and tracked to fruition in a timely manner	Medium	Agreed – for the property services managed properties. This may take longer to fully implement if we follow a corporate landlord model. If not then there will not be assurance for all properties.	Head of Economic Regeneration	Head of Economic Regeneration	Oct-22	Update - consultants have been employed to develop a Corporate Asset Management Toolkit. This will cover frequency of inspections and recording of compliance.	Jul-23
2021/22	Corporate Estates Management	5 The review of the Asbestos process is completed and implemented to ensure the council are confident they are complying with regulations.	High	Agreed.	Head of Economic Regeneration	Head of Economic Regeneration	Oct-22	Update - consultants have been employed to develop a Corporate Asset Management Toolkit. This will cover frequency of inspections and recording of compliance.	Jul-23
2021/22	Corporate Estates Management	6 A comprehensive record of all assets and statutory inspections/ checks that are required by the Council is introduced. These records should cover all services and be monitored and reported against on a regular basis to ensure testing/ checks have taken place as required. Note: This recommendation was made in the Health and Safety Audit, undertaken in February 2021 (due for implementation in June 2021) and as yet has not been implemented.	High	Not all of these assets are owned by the authority. The scope of the contracts need to be known and recorded and performance monitored against this. Where assets are owned by the authority these will be detailed as required.	Head of Economic Regeneration	Head of Economic Regeneration	Mar-23	Extended to align with other recommendations	Jul-23

2021/22	Project Management	1.A project management policy is implemented that describes the essential elements of all projects/ programmes (e.g. project / programme identification through to authorisation, officer responsibilities, reporting requirements, requirement of the use of the toolkit etc), to ensure that all projects are effectively managed, and relevant governance and controls are in place.	High	Agreed. CLT need to revisit and agree the programme framework, review/refresh the toolkit, to see if it is still relevant, and then look at the resources for programme management with the new Chief Executive, including looking at where the function sits again, if needed. There is project management support to projects but there is not clear programme management, which is owned and maintained by one person/ service area, and which then collates and reports to CLT/ Members via relevantly timed reports.	Chief Executive, Directors, Monitoring Officer, Section 151 Officer.	CLT	Dec-22	Recommendation extended due to corporate review	Sep-23
2021/22	Project Management	2. A corporate approach to project management is agreed, implemented, relevantly managed, and communicated to all staff on a consistent and regular basis.	High	As above	Chief Executive, Directors, Monitoring Officer, Section 151 Officer.	CLT	Dec-22	Recommendation extended due to corporate review	Sep-23
2021/22	Project Management	3. All corporate projects should be monitored and recorded.	High	As above	Chief Executive, Directors, Monitoring Officer, Section 151 Officer.	CLT	Dec-22	Recommendation extended due to corporate review	Sep-23
2021/22	Project Management	4. The role of the Organisational Performance Team in monitoring of projects, as referred to in the report to CLT, should be pursued.	High	As above	Chief Executive, Directors, Monitoring Officer, Section 151 Officer.	CLT	Dec-22	Recommendation extended due to corporate review	Sep-23
2021/22	Project Management	5. A reporting structure is agreed and disseminated to ensure all relevant parties are aware of projects, progress of projects and any issues and reports are presented in a timely manner.	Medium	As above	Chief Executive, Directors, Monitoring Officer, Section 151 Officer.	CLT	Dec-22	Recommendation extended due to corporate review	Sep-23
2021/22	Project Management	6.The highlight reports to boards should contain details of the project approval.	Medium	As above	Chief Executive, Directors, Monitoring Officer, Section 151 Officer.	CLT	Dec-22	Recommendation extended due to corporate review	Sep-23
2021/22	Project Management	7.Following agreement of a corporate approach to Project Management suitable training should be made available to enable staff to effectively manage projects.	High	As above	Chief Executive, Directors, Monitoring Officer, Section 151 Officer.	CLT	Dec-22	Recommendation extended due to corporate review	Sep-23

Appendix D

2023/24 INTERNAL AUDIT PERFORMANCE

Performance Measure	Position as at 30.06.2023	Comments
Achievement of the Internal Audit Plan	0%	Two audits in progress, one audit in planning stage.
Quarterly Progress Reports to Management Team and Audit and Standards Committee	On track	
Follow up testing completed in month agreed in final report	On track	
Annual Opinion Report - July 2023 Audit and Governance Committee Meeting	Achieved	
100% Customer Satisfaction with the Internal Audit Service	100%	Based on two for 2022/23.
Compliance with Public Sector Internal Audit Standards	Conforms	External inspection carried out w/c 30 November 2020 which confirmed that the Council conforms with the Public Sector Internal Audit Standards.