

Subject: INTERNAL AUDIT ACTIVITY - Progress and Follow Up

Report to: Audit and Risk Committee, 11 December 2023

Report by: Teresa Sharman, Head of Internal Audit for Great Yarmouth Borough Council

SUBJECT MATTER

This report examines progress made between 1 July 2023 to 30 November 2023 in relation to the delivery of the Annual Internal Audit Plan for 2023/24. The report also provides an update on the implementation of internal audit recommendations.

1. INTRODUCTION/BACKGROUND

- 1.1 This report reflects the completion of the audit reviews which are part of the annual internal audit plan of work, and any outstanding internal audit recommendations.

2. CURRENT POSITION OF THE ANNUAL INTERNAL AUDIT PLAN 2023/24 AND FOLLOW UP

- 2.1 The report provides an update on the final position in relation to the delivery of the Internal Audit Plan for 2023/24. An update on the implementation of internal audit recommendations is also shown within the attached report.

3. FINANCIAL IMPLICATIONS

- 3.1 The Internal Audit Plan is currently within the budget for 2023/24.

4. RISK IMPLICATIONS

- 4.1 Internal Audit planning starts with the Council's key risks, which then directs the audit plan for the financial year. Internal Audit reports then identify risk and control weaknesses within the Council, which are highlighted in this report, with appropriate management action being agreed to mitigate these risks within agreed timeframes.

5. CONCLUSIONS

- 5.1 The report contains a final update on progress against the Internal Audit Plan for 2023/24. An update is also provided to the Audit and Risk Committee on the implementation of internal audit recommendations.

6. RECOMMENDATIONS

- 6.1 It is recommended that the Committee receives the progress update relating to the Internal Audit Plan for 2023/24 and receives the update on the Council's implementation of internal audit recommendations.

7. BACKGROUND PAPERS

Appendix – Internal Audit Progress and Follow Up December 2023.

Area for consideration	Comment
Monitoring Officer Consultation:	No
Section 151 Officer Consultation:	Yes
Existing Council Policies:	No
Financial Implications:	Covered within the report
Legal Implications (including human rights):	No
Risk Implications:	Covered within the report
Equality Issues/EQIA assessment:	No
Crime & Disorder:	No
Every Child Matters:	No

Eastern Internal Audit Services



Great Yarmouth Borough Council

Internal Audit Update – Progress and Follow Up

Period Covered: 1 July to 30 November 2023

Responsible Officer: Teresa Sharman – Head of Internal Audit for Great Yarmouth Borough Council

CONTENTS

<i>1. INTRODUCTION.....</i>	
<i>2. SIGNIFICANT CHANGES TO THE APPROVED INTERNAL AUDIT PLAN</i>	
<i>3. PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK</i>	
<i>4. THE OUTCOMES ARISING FROM OUR WORK</i>	
<i>5. FOLLOW UP OF AGREED AUDIT RECOMMENDATIONS.....</i>	
<i>APPENDIX 1 – PROGRESS IN COMPLETING THE AGREED AUDIT WORK.....</i>	
<i>APPENDIX 2 – AUDIT REPORT EXECUTIVE SUMMARIES 2022/23 & 2023/24.....</i>	
<i>APPENDIX 3 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS.....</i>	
<i>APPENDIX 4 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2018/19</i>	
<i>APPENDIX 5 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2019/20</i>	
<i>APPENDIX 6 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2021/22</i>	
<i>APPENDIX 7 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2022/23</i>	
<i>APPENDIX 8 - OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2023/24.....</i>	

1. INTRODUCTION

- 1.1 This report is issued to assist the Authority in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards requires the Chief Audit Executive to report to the Audit Committee on the performance of internal audit relative to its plan, including any significant risk exposures and control issues.
- 1.3 To comply with the above this report includes:
 - Any significant changes to the approved Audit Plan;
 - Progress made in delivering the agreed audits for the year;
 - Any significant outcomes arising from audits; and
 - Performance indicator outcomes to date.

2. SIGNIFICANT CHANGES TO THE APPROVED INTERNAL AUDIT PLAN

- 2.1 Some investigative work has been agreed regarding the procurement processes of a contractor used within GY Norse which will start in January 2024.

3. PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK

- 3.1 The current position in completing audits to date within the financial year is shown in **Appendix 1**.
- 3.2 In summary, 126 days of programmed work have now been completed, equating to 45% of the revised Internal Audit Plan for 2023/24.

4. THE OUTCOMES ARISING FROM OUR WORK

- 4.1 On completion of each individual audit an assurance level is awarded using the following definitions:

Substantial Assurance: Based upon the issues identified there is a robust series of suitably designed internal controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our review were being consistently applied.

Reasonable Assurance: Based upon the issues identified there is a series of internal controls in place, however these could be strengthened to facilitate the organisation's management of risks to the continuous and effective achievement of the objectives of the process. Improvements are required to enhance the controls to mitigate these risks.

Limited Assurance: Based upon the issues identified the controls in place are insufficient to ensure that the organisation can rely upon them to manage the risks to the continuous and effective achievement of the objectives of the process. Significant improvements are required to improve the adequacy and effectiveness of the controls to mitigate these risks.

No Assurance: Based upon the issues identified there is a fundamental breakdown or absence of core internal controls such that the organisation cannot rely upon them to manage

risk to the continuous and effective achievement of the objectives of the process. Immediate action is required to improve the controls required to mitigate these risks.

- 4.2 Recommendations made on completion of audit work are prioritised using the following definitions:

Urgent (priority one): Fundamental control issue on which action to implement should be taken within 1 month.

Important (priority two): Control issue on which action to implement should be taken within 3 months.

Needs attention (priority three): Control issue on which action to implement should be taken within 6 months.

- 4.3 In addition, on completion of audit work “Operational Effectiveness Matters” are proposed, these set out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services. These are for management to consider and are not part of the follow up process.

- 4.4 During the period covered by the report Internal Audit has issued three reports: -

Audit	Assurance	P1	P2	P3
GY2302 Procurement and Contract Management (Phase 2 of 2)	Limited	1	8	3
GY2417 Sports and Leisure	Limited	2	4	2
GY2415 Housing Needs, Allocations, Homelessness, Housing Register	Reasonable	0	4	2

The Executive Summaries of these reports are attached at **Appendix 2**, full copies of the reports can be requested by Members.

- 4.5 As can be seen in the table above and as a result of these audits 26 recommendations have been raised by Internal Audit. In addition, eight Operational Effectiveness Matters have been raised for management’s consideration.

5. FOLLOW UP OF AGREED AUDIT RECOMMENDATIONS

- 5.1 In addition to providing the Committee with the performance of internal audit relative to its plan, the Public Sector Internal Audit Standards also require the Chief Audit Executive to establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action.
- 5.2 To comply with the above this report includes the status of agreed actions.
- 5.3 As a result of audit recommendations, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Contractor on a regular basis and reported through to

the Committee. Verification work is also undertaken for those recommendations that are reported as closed.

5.4 **Appendix 4** to this report shows the details of the progress made to date in relation to the implementation of the agreed recommendations. This appendix also reflects the year in which the audit was undertaken and identifies between outstanding recommendations that have previously been reported to this Committee and then those which have become outstanding this time round. A total of 46 recommendations are currently being monitored. Ten recommendations are not yet due for completion yet. Of the 36 which are outstanding, five are classified as a 'urgent priority', 22 as an 'important priority' and nine as 'needs attention'.

5.5 Recommendations relating to the audits listed below will be followed up by re-performing testing and confirming completion due to the significant risks raised. The recommendations from these audits are not included within the figures provided above.

Audit	Results	Re-testing scheduled
GY2222 – Housing Compliance	No Assurance 36 Urgent & 6 Important recommendations agreed.	Quarter 4 2023/24
GY2223 – Housing Voids	Limited Assurance 7 Urgent and 9 Important recommendations agreed.	2024/25

5.6 **Appendices 5, 6, 7 and 8** provide the Committee with details of urgent and important priority recommendations that are overdue by the year in which they were raised. Management responses and a new deadline have been indicated for each where available.

APPENDIX 1 – PROGRESS IN COMPLETING THE AGREED AUDIT WORK 2022/23 and 2023/34

Audit Area	Audit Ref	No. of	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee
							Urgent	Important	Needs Attention	Op	
Quarter 3											
Key Controls and Assurance Framework	GY2305	16	16	16	Final report issued on 1 September 2023	Reasonable	0	5	4	0	Jul-23
Payroll and HR	GY2308	15	15	15	Final report issued on 17 April 2023.	Reasonable	0	1	1	0	Jul-23
TOTAL		31	31	31							
Quarter 4											
Corporate Governance	GY2301	10	0	0	Audit deferred to 2023/24.						
Procurement and Contract Management	GY2302	12	12	12	Final report issued 24 October 2023	Limited	1	8	3	4	Dec-23
Accounts Payable	GY2306	12	12	12	Final report issued on 21 June 2023.	Reasonable	0	3	3	1	⊕ Jul-23
Bereavement Services	GY2309	10	10	10	Final report issued on 12 June 2023.	Reasonable	0	3	6	2	Jul-23
Development Control	GY2311	10	0	0	Audit deferred to 2023/24.						
Housing Needs, Allocations, Homelessness & Housing Register	GY2315	10	0	0	Audit deferred to 2023/24.						
Housing Rents	GY2307	16	16	16	Final report issued on 2 May	Reasonable	0	2	1	2	Jul-23
TOTAL		80	50	50							
IT Audits											
Application Audit – HR and Payroll	GY2321	10	0	0	Audit deferred to 2023/24.						
Starters, Movers, Leavers	GY2320	10	0	0	Audit deferred to 2023/24.						
Change Control and Patch Management	GY2218	0	10	10	Final report issued on 21 February 2023.	Substantial	0	0	3	2	Jul-23
Software Licensing	GY2219	0	10	10	Final report issued on 26 September 2022.	Reasonable	0	2	1	1	Oct-22
Digital Strategy	GY2220	0	10	10	Final report issued on 7 December 2022.	Reasonable	0	4	3	0	Jan-23
Cyber Security	GY2319	10		0	Audit deferred to 2023/24.						
TOTAL		30	30	30							
Follow Up											
Follow Up	N/A	16	16	16							
TOTAL		16	16	16							
TOTAL		264	243	243			1	42	35	15	
Percentage of plan completed				100%							

Audit Area	Audit Ref	No. of days	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee
							Urgent	Important	Needs Attention	Op	
Quarter 1											
Development Control	GY2311	10	10	8	Fieldwork completed, draft report in progress.						
Corporate Governance	GY2401	12	10	5	APM issued on 3 July 2023. Fieldwork in progress.						
Non-Housing Property and Asset Manage	GY2411	15	15	12	Draft report issued on 23 October 2023. Client responses are due and are being chased.						
Sports and Leisure	GY2417	12	12	12	Final report issued on 27 September 2023.	Limited	2	4	2	2	Dec-23
TOTAL		49	47	37							
Quarter 2											
Workforce Planning/Organisational Development	GY2407	12	12	6	APM issued on 21 September 2023. Fieldwork started on 14 November 2023.						
Building Control - - Planning Enforcement and Section 106 Arrangements	GY2408	15	15	15							
Housing Needs, Allocations, Homelessness, Housing Register	GY2415	15	15	15	Final report issued on 16 November 2023	Reasonable	0	4	2	2	Dec-23
Housing Asset Management	GY2412	12	12	9	APM issued on 9 August 2023. Fieldwork in progress.						
Private Sector Housing - inc HMO's Selective Licencing	GY2409	12	12	0							
TOTAL		66	66	45							

Quarter 3											
Housing Benefit and Council Tax Support	GY2404	15	15	7	APM issued on 27 September 2023. Fieldwork did not start as planned in November 2023 and will now commence in January 2024.						
Council Tax and NNDR	GY2403	15	15	12	APM issued on 26 September 2023. Fieldwork started on 16 October 2023 and is still in progress.						
Accounts Receivable and Income	GY2405	16	16	7	APM issued on 9 November 2023. Fieldwork started on 22 November 2023.						
GYN Stock and Stores Management	GY2413	10	10	0	Audit on hold whilst other specific audit work is being completed in this area.						
TOTAL		56	56	26							
Quarter 4											
Key Controls and Assurance	GY2402	15	15	0							
Accountancy Services	GY2406	16	16	0							
Parking Services	GY2410	15	15	0							
Housing Compliance	GY2414	12	12	0							
Control Centre	GY2416	12	12	0							
TOTAL		70	70	0							
IT Audits											
Cyber Security - Q2	GY2418	12	12	4	APM issued on 7 July 2023. Contractor illness has delayed progress but a new auditor is now picking up this work and chasing for the required information.						
Application Audit - HR and Payroll System - Q1	GY2419	10	10	2	APM issued on 30 June 2023. Postponed by client originally, contractors illness since has delayed a new start date. To be booked in shortly by a new auditor.						
TOTAL		22	22	6							
Follow Up											
Follow Up	N/A	16	16	12							
TOTAL		16	16	12							
TOTAL		279	277	126			2	8	4	4	
Percentage of plan completed											

APPENDIX 2 – AUDIT REPORT EXECUTIVE SUMMARIES 2022/23 and 2023/24

Executive Summary – GY2302 Procurement and Contract Management (Phase 2 of 2)

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

KEY STRATEGIC FINDINGS



The Public Contracts Regulations 2015 (PCR) set out the requirements to maintain procurement records. For the chosen sample, multiple documents could not be obtained, resulting in Internal Audit not being able to give assurance over some areas, including that the correct procurement rules were applied, and that the decision was made at the appropriate level.



Training was provided to the Executive Leadership team (ELT) and Heads of Service in Q4 of 2022/23. Compliance testing identified knowledge gaps for which procurement training should be developed and delivered to relevant officers.



Aggregated spend and off contract spend is currently not monitored. Internal Audit has completed high-level aggregated spend analysis. The initial outcome has identified 295 of 356 suppliers with spending over £5,000 in 2022/23 that do not appear on the contracts register and require further investigation to establish whether correct procurement methods were applied.



Processes need to be developed to ensure historic and recent Procurement Policy Notices (PPNs) are considered and implemented in relevant policies and procedures.

GOOD PRACTICE IDENTIFIED

The audit has sought to provide assurance over the following key risk: "Financial loss and reputational risks due to not achieving value for money and not complying with procurement legislations".



Phase one of this procurement review identified multiple areas where improvements were necessary, for which the Council was addressing through the procurement consortium arrangement with Breckland District Council. GYBC has since given notice to withdraw from this arrangement, with effect from 31st December 2023. An alternative provider has been secured, although the service will be limited largely to operational matters rather than pro-active and strategic support until a formal agreement begins with effect from 1st April 2024.

SCOPE

Breckland Council has set up a procurement consortium that includes South Norfolk and Broadland District Councils as well as Great Yarmouth Borough Council, allowing participating members to draw on a pool of professional advice. While Phase one of the audit focused on the setting up of the procurement consortium, with outcomes reported to Breckland, Phase two evaluated the effectiveness of arrangements for Great Yarmouth Borough Council specifically, to provide assurance that the Council's Contract Standing Orders (CSOs) are being complied with. Consequently, aspects of contract management were excluded from this review.

ACTION POINTS

Urgent	Important	Needs attention	Operational
1	8	3	4

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

This audit sought to provide assurance over the following key risk: "The provision of leisure services are not being managed effectively."

KEY STRATEGIC FINDINGS



There is no signed contract in place with the current service provider Freedom Leisure who have managed the two centres since January 2022. A draft contract is in the process of being engrossed.



Various contract management processes are in place including formal quarterly Leisure Operator Partnership Board (LOB) meetings. Additionally, there are monthly meetings at both sites, however they are currently informal with no formal agenda, minutes or action notes.



Although the contract with Freedom Leisure is of high value and brings high reputational risks, no relating risk has been raised as on the corporate risk register.



Performance data is reported via the quarterly LOB reports, however no formally agreed performance measures are currently in place.

GOOD PRACTICE IDENTIFIED



A variety of marketing activities are undertaken by Freedom Leisure, including targeted marketing for different user groups.



The current Council Sport, Play and Leisure Strategy 2015-2029 included an objective to improve facilities at the Marina Centre, which has been achieved with a full redevelopment and re-opening in August 2022.

SCOPE

The audit evaluated the robustness of contract management processes for the Marina Centre and Phoenix Leisure Centre, managed by Freedom Leisure. The audit has reviewed whether climate sustainability targets are featured within the Council's management of the contract.

ACTION POINTS

Urgent	Important	Needs Attention	Operational
2	4	2	2

Free Housing Options Panel

Executive Summary - GY2415 Homelessness and Housing Options





OVERALL ASSESSMENT





ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Assurance was provided over the following key risk: "The Council failing to carry out their statutory obligations in respect of housing and homelessness".

KEY STRATEGIC FINDINGS

-  There are significant delays in the assessment and processing of some homeless applications.
-  Personal Housing Plans are not used to consistently good effect for homelessness cases.
-  The service does not have an up-to-date risk register, to capture all the risks that it faces and the actions that need to be taken to mitigate them.
-  There is a significant backlog of applications to join the housing register that are waiting to be assessed.

GOOD PRACTICE IDENTIFIED

-  A Senior Housing Options Advisor post has been created, to provide advice and support with complex cases to other officers.
-  Shortlisting for allocation of properties is fully automated, to ensure that properties are offered in accordance with the allocations scheme.

SCOPE

A very high scoring strategic risk has been raised relating to the impact of inflation on residents in the borough with the potential impact being identified as a potential increase in homelessness. A new Housing Allocation Scheme went live at the end of 2022/23. This review was therefore deferred from the 2022/23 plan to allow for the new scheme to be implemented. This audit was to provide assurance that the service is being delivered in line with statutory obligations such as action taken to prevent homelessness.

ACTION POINTS

Urgent	Important	Needs Attention	Operational
0	4	2	2

APPENDIX 3 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

Audit Year	Audit Name	1	2	3	Total Outstanding as at 30/11/23
2018/19	Corporate Governance		1		1
	Environmental Services		1	2	3
	Procurement			1	1
	Total		2	3	5
2019/20	Corporate Enforcement		1	2	3
	Total		1	2	3
2021/22	Accountancy Services		1		1
	Counter Fraud and Corruption Framework	2	5	2	9
	Environmental Services	1	2	2	5
	GYN - Invoicing	2	1		3
	ICT- Digital Strategy		2		2
	Risk Management		1		1
	Total	5	12	4	21
2022/23	Bereavement Services		2		2
	Corporate Health and Safety		1		1
	Event Management and Tourism		1		1
	Payroll and Human Resources (includes officer expenses)		1		1
	Tenancy Services		1		1
	Total		6		6
2023/24	Housing Needs, Allocations, Homelessness & Housing Register		1		1
	Total		1		1
Total		5	22	9	36

The following audits in the table above were assigned a 'limited' overall assurance opinion; the rest were 'reasonable': -

- 2018/19 – Corporate Governance
- 2018/19 – Procurement
- 2021/22 – Counter Fraud and Corruption Framework
- 2021/22 – Environmental Services

There are a further ten which are not yet due for completion as detailed in the table below: -

Audit Year	Audit Name	2	3
2022/23	Key Controls and Assurance		3
	Housing Rents	1	1
	Total	1	4
2023/24	Housing Needs, Allocations, Homelessness & Housing Register	3	2
	Total	3	2
Total		4	6

APPENDIX 4 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2018/19

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY1901 Corporate Governance	Recommendation 8: A review of off-site paper storage arrangements is undertaken to ensure they are GDPR compliant.	2	Head of Property and Asset Management	31/01/2019	30/11/2023	9	Outstanding	Corporate Services underwent a restructure during 2022 which resulted in only the Corporate Services Manager & Data Protection Officer being present for a large proportion of the year, while recruitment exercises took place. Due to the need to maintain day to day business and the effective running of the Council, work to review the offsite records had to be paused. Work has recommenced with the aim of completing by November 2023.
GY1909 Environmental Services	Recommendation 1: Contaminated land. The review of the prioritisation site list is concluded as follows: completion of the review of medium scored sites; - finalising the further work needed in respect of the high scored sites to assess the possibility of significant harm and an addition of the date when the review work for each site has been completed and officer/reviewer name.	2	Head of Environment and Sustainability	31/05/2019	31/12/2023	6	Outstanding	Due to staff shortages this work has been delayed and we have had to prioritise other work, this will be completed by the end of the year.

APPENDIX 5 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2019/20

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2016 Corporate Enforcement	Recommendation 1: Technological efficiencies with the new proposed system to be identified and maximised. A set format to be agreed for storing files. In addition a data cleansing exercise to be undertaken as planned to ensure that the council is compliant with GDPR.	2	Head of Environment and Sustainability	30/04/2021	30/9/2024	4	Outstanding	New IT system to be installed in September 2023, at which point this recommendation will be progressed. Delays to implementation of new system but delivery timetable confirmed. Likely to be live September 2024.

APPENDIX 6 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2021/22

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2207 Counter Fraud and Corruption	Recommendation 1: The Council undertake an assessment of the fraud and corruption risks that it faces including comparison with the FFCL and put in place actions to mitigate them. Once complete the assessment needs to be used to determine whether a strategic risk should be added to the corporate risk register. The Audit and Risk Committee and the relevant Portfolio Holder to be briefed on the risks identified.	Urgent	Finance Director and Finance Manager	30/04/2022	30/11/2023	2	Outstanding	Resources for this work are under review to be completed in the year.
GY2207 Counter Fraud and Corruption	Recommendation 2: An assessment of the resources required to deliver counter fraud work be undertaken.	Urgent	Finance Director and Finance Manager	30/04/2022	30/11/2023	2	Outstanding	Resources for this work are under review to be completed in the year.
GY2207 Counter Fraud and Corruption	Recommendation 4: A Counter Fraud and Corruption Strategy be devised, applying to all aspects of the Councils' business. This should be communicated throughout the Council and acknowledged by those charged with governance. A strategy provides a framework for preventing and tackling bribery, fraudulent and corrupt acts against the Councils.	Important	Corporate Risk Officer	30/04/2022	30/07/2023	2	Outstanding	Other work commitment and resources have prevented progress with this recommendation. Requirement to resolve accessibility issues which will then enable progress with raising awareness.
GY2207 Counter Fraud and Corruption	Recommendation 3: The Audit and Risk Committee be updated on an annual basis on the Council's counter fraud activity and its progress against the Fighting Fraud and Corruption Locally Strategy 2020.	Important	Corporate Risk Officer	30/06/2022	30/07/2023	2	Outstanding	The AGS 2021/22 included details of the work that has been undertaken of the fraud activity and prevention work that has been undertaken. This is to be developed further.

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2207 Counter Fraud and Corruption	Recommendation 5: Training sessions for counter fraud and corruption to be rolled out across the Council. Records for training sessions to be formally recorded and monitored.	Important	Corporate Risk Officer	30/06/2022	30/07/2023	2	Outstanding	Resource and other work commitments have prevented progression. The new e-learning package that is to be introduced in 2023 includes a fraud training module which officers can be invited to complete. Face to face training is preferred.
GY2207 Counter Fraud and Corruption	Recommendation 6: A programme of work be introduced to improve staff awareness and responsiveness to fraud across the Council.	Important	Corporate Risk Officer	30/06/2022	30/07/2023	2	Outstanding	Annual Action Plan includes details of work to be undertaken to raise staff awareness and fraud prevention. The Fraud Action Plan is to be incorporated into the Annual Risk Management Report.
GY2207 Counter Fraud and Corruption	Recommendation 7: An annual action plan to carry out all required counter fraud work be put in place and agreed by committee. The agreed plan should be linked to the annual audit plan and shared with Members and senior management.	Important	Finance Director and Finance Manager	30/06/2022	30/11/2023	2	Outstanding	Resources for this work are under review to be completed in the year.
GY2215 Environmental Services	Recommendation 1: To ensure that all private water supplies are subject to inspection in accordance with the private water supply regulations.	Urgent	Environmental Health Manager	31/12/2022	31/3/2024	3	Outstanding	New member of staff joining at the end of June 2023. Part of their role will be to complete the risk assessments. An action plan has been put in place to start the sampling and risk assessments from end Oct 2023 which has begun.

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2215 Environmental Services	Recommendation 7: A review of the Anti-Social Behaviour Strategy 2018 – 2023 be undertaken, reported to the Policy and Resources Committee and annual action plans re-instated.	Important	Head of Environment and Sustainability	31/03/2023	31/12/2023	2	Outstanding	Strategy is being finalised and is on forward plan to be presented to ELT and members for agreement in December
GY2215 Environmental Services	Recommendation 8: All Anti-Social Behaviour (ASB) activity, including number of cases and action taken, to be effectively and accurately recorded with supporting evidence retained.	Important	Head of Environment and Sustainability	31/12/2022	01/10/2023	2	Outstanding	New IT system due to be installed in September 2023.
GY2202 Risk Management	Recommendation 1: The Partnership Register (PR) is reviewed and updated, taking into account the Outside Bodies report, and whether this can be reduced to key partnerships whilst keeping a track of all key risks. The PR should then be presented to ELT / Management Team' and Corporate Risk Group for agreement. The Partnership Governance Framework is also reviewed and update as necessary following the review of the PR.	Important	Finance Director and Finance Manager	31/08/2022	30/11/2023	1	Outstanding	To be reviewed and reported to ELT and Management Team in the year.
GY2201 GYN - Invoicing	The Council to reconcile all jobs still open on the OMS system to the works completed by GYN from records held on the Norse TOTAL system. Any jobs still open on the TOTAL system to be assessed, reported on and actioned.	Urgent	Housing Asset Manager	31/12/2022	31/3/24	11	Outstanding	Timescale for completion of this action be extended to 31 March 2024
GY2201 GYN - Invoicing	On completion of the stock check in GYN stores, the Council should trace the addresses of the properties named on each kitchen back to the records of completed works and works outstanding, ascertain whether a kitchen has been fitted or works no longer required. To also contact the tenant to verify whether a kitchen has been fitted/still required. To identify the cause of surplus ordering or delay and	Urgent	Director of Assets	30/11/2022	31/12/2023	1	Outstanding	It is requested that completion date for this action is extended to 31 December 2023 to allow final reconciliations to be completed.

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
	adjust processes to prevent future recurrences							
GY2201 GYN - Invoicing	The process for managing stores items for the Council to be reviewed, to ascertain whether GYN stores is the appropriate store, and introduce stores management controls to manage the items into, held and out of stores, including review of long standing items, whether still required and how they are accounted for, with the stock check being completed and valued.	Important	Housing Asset Manager	31/1/2023	31/12/2023	1	Outstanding	GYN Board has agreed to the closure of the in-house stores function and for this service to be outsourced to a 3rd Party service provider. On closure of the stores, a full stock take will be completed. This action will be completed by 31st December 2023.
GY2220 Digital Strategy	Recommendation 3: IMT management to ensure that the requirement that documented project benefits are Specific, Measurable, Achievable, Relevant, and Time-Bound (SMART) is documented as part of a Project Management Policy along with requirements for how these are to be developed, agreed and monitored for compliance on an ongoing basis.	Important	IT Investment Group	31/03/2023	31/12/2023	0	Outstanding	This recommendation has been actioned, however, as there have been no completed projects since this recommendation, this is yet to be evidenced.
GY2220 Digital Strategy	Recommendation 4: Management to ensure that the need for a formal project benefits realisation stage as part of a post-implementation review is documented as part of Project Management Policy.	Important	IT Investment Group	31/03/2023	31/12/23	0	Outstanding	This recommendation has been actioned, however, as there have been no completed projects since this recommendation, this is yet to be evidenced.
GY2208 Accountancy Services	Concerto records be brought up to date and shared with the Finance Team, including accompanying UPRNs. Property Team to provide UPRN's as part of annual asset valuations. Reconciliation of the asset register to Concerto to be undertaken annually.	Important	Property Asset Manager (SD) (Property & Asset Management) / Senior Accountant (HC)	31/7/2023	31/12/23	1	Outstanding	The Concerto data cleanse is a pre-requisite of completing any reconciliation between Concerto and the Fixed Asset Register. The main data cleanse is in the process of being

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
								undertaken with the aim of completing this by October 2023

APPENDIX 7 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2022/23

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2310 Event Management and Tourism	Review the process for event notification and planning. This should include the notification form, the distribution of information between departments of the Council, and communications with event organisers.	Important	Civic and Events Manager	30/03/2023	31/12/2023	2	Outstanding	Still in progress, team changes and resource pressures have made this slower than hoped but a review of competitors has been carried out and we are now liaising with IT to further automate the process. This task has now been opened across other depts to ensure consistency in licensing and car park charging which is currently lacking.
GY2303 Corporate Health and Safety	Training on health and safety be tailored to ensure that all staff have been appropriately trained to carry out their responsibilities.	Important	Environmental Health Manager	28/02/2023	31/12/2023	1	Outstanding	At ELT on 1 Nov, the Interim Corporate H & S Manager – presented a report which set out the service priorities for the next 12 months. In the report were actions to implement effective Corporate H & S Management across all functions. This was approved at ELT and the interim H&S Manager will take this forward as a service priority. Now that ELT has approved the priorities, they will need to be developed into a service plan and the proposed timeline was shared with us. As a

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
								result the due date was revised.
GY2309 Bereavement Services	Ensure that inspections are resumed and appropriately prioritised dependent on the outcome of the last inspection. Inspections to be completed thereafter in accordance with agreed timescales	Important	Bereavement Services Manager	30/09/2023	30/11/2023	1	Outstanding	Advised that the checks are generally made during the winter when less time is spent on the maintenance of the grounds. AS a result the due date has been amended.
GY2309 Bereavement Services	Ensure that the monitoring spreadsheet is filled out with all appropriate actions and issues described in each case, with management sign off to indicate actions required / undertaken are reviewed	Important	Bereavement Services Manager	30/09/2023	30/11/2023	1	Outstanding	Advised that the checks are generally made during the winter when less time is spent on the maintenance of the grounds. AS a result the due date has been amended.
GY2316 Tenancy Services	Develop and publish a policy or framework on a strategic level which includes a justified definition of vulnerable residents, what the Council's responsibilities are to care for them and how the Council addresses these responsibilities	Important	Director of Housing Assets	30/06/2023	31/12/2023	1	Outstanding	The vulnerability policy will be finalised by December 2023. In the interim period, staff are encouraged to ensure that services are tailored to the needs of vulnerable customers. The Policy will be a formal platform for this approach.
GY2308 Payroll and Human Resources (includes officer expenses)	Alongside the training for using the new system for expenses claims, provide guidance relating to documentation required for VAT purposes, and reinforce the responsibility for managers to check for VAT compliance before authorising claims	Important	Head of Organisational Development	30/06/2023	31/12/2023	1	Outstanding	We are currently building the mileage and expenses module and as part of that we are building in specific rules around VAT compliance which includes specific coding for VAT and non

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
								<p>VAT claims. Much more of the process will be automated with the rules built into the background. The system build will negate the need to separate guidance on VAT as the system has information “buttons” which you press that will give further guidance on what to pick as required. The system should be fully completed by December 2023 at the latest, if not before.</p>

APPENDIX 8 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2023/24

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2415 Housing Needs, Allocations, Homelessness & Housing Register	Ensure that homeless applications are assessed promptly and continue to be worked on during each duty stage. Management to routinely monitor progress. Risk: Homeless applicants are not provided with the support that they need to prevent or relieve their homelessness in an efficient manner.	Important	Housing Options Service Manager	30/11/2023	N/A	N/A	Outstanding	No response provided as yet as only just past due date.