REPORT TO SHEFFIELD CITY COUNCIL AUDIT AND STANDARDS COMMITTEE
22nd April 2021

Internal Audit Tracker Report on Progress with Recommendation Implementation

Purpose of the Report

1. The purpose of this 'rolling' report is to present to members of the Audit and Standards Committee progress made against recommendations in audit reports that have been given a high opinion (using the old system), a no assurance opinion, or a limited assurance with high organisational impact opinion (using the new system).

2. As the report tracks recommendations until they have been fully implemented, there will be a period when reports are included that use both the old and new style of internal audit opinion.

Introduction

3. An auditable area receiving one of the above opinions is considered by Internal Audit to be an area where the risk of the activity not achieving objectives is high and sufficient controls were not present at the time of the review. All reports will have been issued in full to members of the Audit and Standards Committee at their time of issue.

4. Where Internal Audit has yet to undertake follow up work, the relevant Portfolio managers were contacted and asked to provide Internal Audit with a response. This work included indicating whether or not the recommendations agreed therein have been implemented to a satisfactory standard. Internal Audit clearly specified that as part of this response, managers were required to provide specific dates for implementation, and that this information was required by the Audit and Standards Committee.

5. This report also details reviews that Internal Audit proposes to remove from future update reports because all agreed recommendations have now been implemented. The Audit and Standards Committee is asked to support their removal.

FINANCIAL IMPLICATIONS
There are no direct financial implications arising from the report.

EQUAL OPPORTUNITIES IMPLICATIONS
There are no equal opportunities implications arising from the report.

RECOMMENDATIONS

1. That the Audit and Standards Committee notes the content of the report.

2. That the Audit and Standards Committee agrees to the removal of the following report from the tracker:

- Revenues and Benefits Contact Centre
- Automatic Number Plate Recognition (ANPR) Review

Executive Summary

Reports received in full by the Committee

As agreed, the Audit and Standards Committee members will receive, in full, reports with no assurance (regardless of the organisational impact) and limited assurance with a high organisational impact. In addition, limited assurance, medium impact opinion reviews would be reported on a discretionary basis.

Three reviews were added to the Recommendation Tracker report in October 20. These were not followed-up for the last report due to longer than usual implementation dates, and so are included in this report.

These reports are:

- Information Security Incidents (Resources)
- Direct Payments (People)
- Automatic Number Plate Recognition (ANPR, Place)

New reports added to this Tracker

For this period, 1 new report has been added.

Title	Assurance	Impact
Assurance Reviews		
Data Security and Protection (DSP) Toolkit	Limited Assurance	High Organisational Impact

Recommendation implementation

In total, updates have been provided on 60 out of 60 recommendations that are due for implementation. Of these, 32 (53%) have been implemented and 28 (47%) are ongoing, indicating work has been started but not yet fully completed.

Items to note

There are two critical recommendations ongoing in this report.

One critical recommendation is contained within the OHMS application review and relates to upgrading the system to the latest fully supported version.

Progress has been delayed due to the ongoing insourcing of the IT contract, with action now being scheduled for the end of April 2021. (EMT Recommendation Lead – Mick Crofts)

The final critical recommendation is contained within the Software Licensing report and relates to undertaking appropriate due diligence to ensure that the Council has in place the required volume of software licences to cover the operational activity of the Council. Action is now scheduled for June 2021. (EMT Recommendation Lead – Eugene Walker)

Report to EMT
The tracker report was circulated to the Executive Management Team on the 30th March 2021.

EMT are committed to ensuring audit recommendations are actioned promptly and effectively within the agreed timeframe and take full responsibility and ownership in managing and controlling the process. They acknowledge the increased risks if audit recommendations are not progressed promptly and will seek clarity and confirmation of mitigating controls in place whilst appropriate action is being taken in service areas. EMT will reflect on how this can be communicated throughout the Portfolios, moving this area forward as a priority and will also implement a consistent approach to track audit recommendations across the organisation.

The overall message is that service recommendation leads need to be proactive and address the agreed audit recommendations and risks in a timely manner.

EMT requested a RAG rating is added to this report to easily identify the extent of the delays implementing agreed recommendations. A RAG rating has now been included for all outstanding recommendations, and outlined below:

- Red highlights recommendations outstanding for over 12 months from the originally agreed implementation date.
- Amber highlights recommendations outstanding between 6 to 12 months.
- Yellow highlights recommendations outstanding up to 6 months from the original agreed implementation date.
- Green highlights recommendations that have been completed.

Members of EMT have been assigned ownership for all outstanding critical recommendations, the 2 leads for the outstanding critical recommendations in this report have been highlighted above.

EMT fully support and encourage the service recommendation leads to attend any future Audit and Standards Committee meetings to explain in more detail recommendation progress, issues and revised timeframes.

UPDATED POSITION ON TRACKED AUDIT REPORTS AS AT APRIL 2021

The following table summarises the implementation of recommendations, by priority, in each audit review.

Audit Title	Total				Complete				Ongoing				Outstanding	
	Critical	**High**	**Medium**	**Ec/eff**	**Critical**	**High**	**Medium**	**Ec/eff**	**Critical**	**High**	**Medium**	**Ec/eff**	**High**	**Medium**
Information Security Incidents	1	4	3		1	2	2			2	1			
Software Licensing	1	8				5			1	3				
Hardware Asset Management		7				5				2				
Enforcement Agent Review		1											1	
OHMS Application Review	2				1				1					
Revenues and Benefits Contact Centre		1				1								
Controls in Town Hall Machine Room		1								1				
Appointeeship Service		1								1				
Council Processes for Management Investigations		2								2				
Direct Payments		6	10	2			3	2		6	7			
Automatic Number Plate Recognition (ANPR) governance controls	1	6	2	1	1	6	2	1						
Total	**5**	**37**	**15**	**3**	**3**	**19**	**7**	**3**	**2**	**17**	**8**		**1**	

Shaded items to be removed from the tracker

1. **Data Security and Protection Toolkit (Resources) (issued to Audit and Standards Committees 24.3.21)**

As at April 2021
Internal Audit: This report was issued to management on the 22.9.20 with the latest agreed implementation date of 30.11.20. This report will be followed up and included in the next tracker.

2. **Information Security Incidents (Corporate) (issued to Audit and Standards Committees 21.1.20)**

As at Sept 2020
Internal Audit: This report was issued to management on the 12.9.19 with the latest agreed implementation date of 31.12.19. An update on progress with the recommendations is included below.
As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Catherine Hodgkinson on 19.3.21
1.1	There should be clarity on information sharing required across Services and the expectations on and accountabilities of all parties involved. This should be clearly documented so that all parties can discharge their responsibilities effectively.	**High**	Mark Jones, Senior Information Management Officer	December 2019	**Action complete**
1.2	At the IGB in April 2019 it was recommended that the Board ask their managers to remind staff to complete the relevant information management and cyber security training in the next three months. Numbers completing training should be re-visited in July 2019 to identify if this action has taken place. If the numbers have not increased significantly at this point, clear action needs to be taken.	**Critical**	Mark Jones, Senior Information Management Officer	Actions detailed to be undertaken over the coming months. Review of this in January 2020 and referral to IGB where necessary.	**Action complete** On 12th November 2020, IGB agreed that the mandatory training would be enforced and required to be completed on an annual basis. In January 2021, the new data protection and Information security training course was

The relevant information should be provided to Directors/Heads of Service and they should send an email out directly to all staff who have not completed the training, asking them to do so as a matter of urgency and by a specific date. It should be made clear that access to the Council's managed service will be removed if the training is not completed by a set date and not reinstated until this has been undertaken. Going forward, where training is updated, or staff are required to undertake refresher training, they should be given a set period of no more than three months to undertake the training. If they do not, access should be revoked. The issue of mandatory training should be covered in PDRs. Directors should be provided with lists of all staff not completing mandatory training on a quarterly basis. If take up continues to be low, steps should be taken to remove staff from the Council's managed service.	launched. The consequence of not completing the training within the required timescale was withdrawal of network access. Timescales for completion and completion rates as at 15th March are as follows: **Cohort / Completion date table below** - At present, the completion rate for Social Care, Public Health and Business Support in People sits at 96% - The completion rate across the entire organisation sits at 61% Measures to increase completion rate include: - Robust monitoring of completion rates - Senior officer communications about the importance of completing the training - Implementation of alternative forms of delivery beyond the standard e-learning offering. Paper workbooks have been distributed and are in the course of being returned. We are also investigating the possibility of producing a video to deliver the learning to colleagues where there are barriers to access the e-learning

Cohort	Completion date
Social Care, Public Health and Business Support in People	31/03/2021
Rest of the business	30/06/2021

3.1	A case folder to be created for each individual security incident. Regular reviews of SharePoint to be undertaken to ensure all fields are completed etc. Information management team to consider if the Council is currently using any other systems that would provide a better alternative for the recording of security incidents than SharePoint.	**Medium**	Mark Jones, Senior Information Management Officer	December 2019	**Action complete**
3.2	After a period of six months, the workings of the new SOP should be reviewed and evaluated to ensure that it is fit for purpose (the Information Governance Working Group also to be involved in this as representatives of this group hold key responsibilities within the process). Any amendments to the process, in light of the review, should be ratified by the IGB (Information Governance Board).	**Medium**	Mark Jones/Information Governance Working Group	December 2019	**Action complete** As per the recommendation the SOP was reviewed.
4.1	Incident management reports to be completed for all incidents regardless of risk. Where risk is lower, reports can be tailored to reflect this - with only key details recorded. The report to be sent to the relevant Head of Service/Information Asset Owner for sign off and agreement to actions. The report to be retained within the relevant G Drive folder.	**High**	Mark Jones, Senior Information Management Officer	December 2019 **Revised Implementation Timeframe: 31.12.21**	**Action ongoing** Whilst the resourcing issues alluded to November remain, we have a pathway to taking forward this recommendation: • Work is being planned to rebalance the role of Information Management and the role of the wider Council services • The Future Foundations Programme represents an opportunity to make organisational changes that will reshape the IM Team as a Centre of Excellence. In terms of incident management, the Programme will enable the IM Team to consider:

					o What a fit for purpose, meaningful incident report management process looks like o What reporting tools can be deployed to best effect, to smarten the reporting, approval and action tracking process This action can therefore be progressed once the above changes have been implemented.
5.1	Information management team to establish programme of checking on agreed actions (in conjunction with the Information Governance Working Group). Priority to be given to high risk incidents.	**Medium**	Mark Jones, Senior Information Management Officer	December 2019 **Revised Implementation Timeframe: 31.12.21**	**Action ongoing** Please see action status above. Once the IM Team are reshaped to start to fulfil their audit and governance function, we will be in a stronger position to mobilise this recommendation. Programme of checking on actions to focus initially on high risk incidents.
5.2	Once incident management reports have been produced, review how the information gathered can be presented to the IGB as part of quarterly reporting on information security incidents (this can be undertaken in conjunction with the Information Governance Working Group). The reports should be used to support greater trend analysis in reporting to the Board so that support and training can be targeted where appropriate.	**High**	Mark Jones, Senior Information Management Officer	December 2019 **Revised Implementation Timeframe: 31.12.21**	**Action ongoing (regarding production of optimal reporting)** At present, intelligence is being shared with the IGB on security incidents. We acknowledge that more could be done to optimise our understanding of why incidents are occurring and feed this into a virtuous cycle of reporting>root cause analysis undertaken>sharing of learning. In the short term, we propose to review the Incident Reporting Tracker to improve the intelligence that can be generated on incidents. In the longer term, a strand of the Future Foundations programme is looking at automation, so we propose to explore whether there is a role for an

					incident management platform to improve the presentation of information. **Revised implementation timeline:** • **Review of incident reporting to Management: June 2021** • **Investigation into incident reporting systems and strategy agreed on incident reporting: December 2021**
5.3	Information relating to outstanding claims and costs should be reported quarterly to the Information Governance Board (IGB) so that the financial implications are visible to senior management.	**High**	Mark Jones, Senior Information Management Officer	December 2019	**Action complete** The provision of information relating to outstanding claims with need to be provided by Strategic Insurance. Will continue to liaise with insurance to provide the required information to IGB.

3. Direct Payments (People) (issued to Audit and Standards Committees 2.3.20)

As at Sept 2020
Internal Audit: This report was issued to management on the 15.1.20 with the latest agreed implementation date of 30.6.20.   This report will be followed up and included in the next tracker.
As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Becky Towle and Fiona Orr 19.3.21
1.1	It is recommended that the Operational Plan and Service Plan is updated showing a clear link to corporate objectives, building in a process to identify legal responsibilities and demonstrate clear roles and responsibilities within the direct payment process.	**High**	Becky Towle Assistant Director of Provider Services	30.4.2020 **Revised implementation date: Ongoing as**	**Action ongoing** 3 year transformation plan, improvements in year 1 and then transformed in years 2 and 3. Project to be lead by Mary Gardner.

	SMART targets should be identified and implemented covering service delivery, performance and monitoring arrangements. A 'fit for purpose' business continuity plan should be established, regularly reviewed and communicated to all staff. A Service RMP should be established and maintained in accordance with Corporate guidelines. All the key documents identified above should be reviewed on a yearly basis with a responsible officer/role overseeing this action.			**a 3 year transformation plan**	
1.2	It is recommended that a written agreement is implemented between CDT and SCAS in relation to the direct payments audit team. Clear expectations including tasks, roles and realistic timescales for delivery should be recorded. It should include achievable performance targets that can aid with the monitoring of the direct payment process.	**Medium**	Becky Towle Assistant Director of Provider Services Fiona Orr and John Stott	31.7.2020 **Revised implementation date: October 2021**	**Action ongoing** Direct Payment audit team to move out of SCAS into commissioning to be led by Mary Gardner. This transition will enable clear roles and agreements between teams to be documented.
2.1	It is recommended that clear process notes/guidance are produced and made available for delivering all aspects of the direct payment process. This guidance should include a checklist of tasks. A clear timetable of actions is required which outlines achievable and realistic timescales. A clear monitoring process should be implemented to ensure that the direct payment process is delivered efficiently and effectively.	**High**	Becky Towle Assistant Director of Provider Services	30.4.2020 **Revised implementation date: October 2021**	**Action ongoing** As above, undergoing transformation over the next 3 years.

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2.2	Management need to assess these individual concerns highlighted by staff and take action to help address the issues, which should help improve processes and timelines. 1 and 2 - Updated process notes as per Risk 2.1 should be updated within Service to include tasks surrounding correct data storage 3 and 4) Stakeholder engagement should be reviewed as part of Service Level Agreement amendments with SCAS and CCG	**Medium**	Becky Towle Assistant Director of Provider Services	31.7.2020	**Action complete** This is no longer an issue, there is no delay in processing direct payments but more often an issue with PA recruitment which is an external factor. A leaflet is being produced to help support families with PA recruitment.
2.3	The Employing a Personal Assistant Handbook - Direct Payment guidance requires a review. Information should be concise, relevant and up to date. Clear wording detailing expectations of SCC and those of the recipient should be spelt out to avoid confusion and misinterpretation Wherever possible this document should be provided electronically so that it can be updated on an annual basis to allow for legislation or process changes. To aid management with this process, examples of guidance should be obtained from other Local Authorities to assist with producing a comprehensive document.	**Medium**	Becky Towle Assistant Director of Provider Services	31.7.2020 **Revised implementation date: April 2022**	**Action ongoing** As above - Transformation will include the update of the handbook and cover adults and children's Direct Payments.
2.4	It is recommended that management (including SCAS management) review letters that are sent to service users to ensure that information is clear, relevant, up to date and where possible system driven.	**Efficiency and Effectiveness**	Becky Towle Assistant Director of Provider Services Fiona Orr and John Scott	30.4.2020	**Action complete** This can now be removed. Letters are regularly reviewed and amended to ensure they are relevant.

2.6	Internal Audit are aware of ongoing work in this area and recommend expediting the decision to allow joint ways of working, centralised information and to merge processes and staff knowledge and experience.	Medium	Becky Towle Assistant Director of Provider Services	31.7.2020 **Revised implementation date: October 2021**	**Action ongoing** Transformation of direct payments underway, staff training and information will be a part of this.
3.1	Management should consider if the service actually requires a separate database to manage client direct payment data that cannot be extracted from the available client data source (Liquid Logic). If a separate database is still required, it should be ensured it is updated with the full financial data including accurate PA weekly and yearly costs (including on costs to be paid) and expected payroll service and insurance implications to provide more accurate financial monitoring. All review dates should be included within the database to ensure payments are not delayed or overpaid.	Medium	Becky Towle Assistant Director of Provider Services	31.7.2020	**Action complete** There is no requirement for an external database outside of the core system. Liquid logic has a development team in place who are able to capture requirements and develop reporting to enable monitoring effectively.
3.3	It is recommended that all client accounts managed by payroll companies are reviewed and updated. Any outstanding issues regarding unpaid minimum wage uplifts, outstanding management fees and surplus balances should be resolved promptly. Internal Audit consider the current issues with one account to be more about multiple client accounts unresolved rather than one payroll company account not being managed correctly and as a result, urgent work is required to get these service user accounts up to date and correct. A joint working approach with DP Audit Team and CDT is required to ensure clarity around account management and the monitoring of payroll company accounts.	Medium	Becky Towle Assistant Director of Provider Services Fiona Orr and John Stott	30.6.2020 **Revised implementation date: April 2022**	**Action ongoing** As part of the review of direct payments, a full project on our use of managed accounts will be conducted across adults and children's. This will include how we manage our relationship with the external providers and monitor performance.

3.4	It is recommended that if the current financial year uplift issues have not been resolved, then work should be undertaken to rectify underpayments as soon as possible. Management should seek a resolution for system updates, to ensure that all direct payment wage uplifts can be system generated at the correct time with minimal manual interventions which may increase error rates and delays.	**High**	Becky Towle Assistant Director of Provider Services	30.4.2020 **Revised implementation date: Ongoing as a 3 year transformation plan**	**Action ongoing** Ongoing issue that is being looked into as part of how we record direct payments and how the system can be used to minimise the work require in annual uplifts.
4.1	Internal Audit acknowledges that changes will have taken place since the audit fieldwork ended. Future work is to be conducted by Internal audit surrounding the Transitions process.	**High**	Becky Towle Assistant Director of Provider Services	30.4.2020 **Revised implementation date: Ongoing – refer to the Transitions audit report**	**Action ongoing** Refer to the separate transitions audit report. There is currently a paper going to PLT on this area.
4.2	It is recommended that a transfer document is completed and retained for the transition process to allow monitoring of the service users movement between service areas. This document can be used to monitor the transfer time for clients, confirmation of the handover process and provide assurance that they have been passed to the appropriate panels in Adults and act as the final transfer document between LCS and LAS record.	**Medium**	Becky Towle Assistant Director of Provider Services	31.7.2020 **Revised implementation date: Ongoing – refer to the Transitions audit report**	**Action ongoing** Refer to 4.1 above
5.1	It is recommended that the DP audit team alert CDT of non-compliant service users earlier. This will allow service users to be better supported in the submission of audit information and allow for alternative arrangements to be made if a different method of support is required.	**Medium**	Becky Towle Assistant Director of Provider Services John Stott	31.7.2020 **Revised implementation date: April 2022**	**Action ongoing** Review of how alerts are passed to CDT are underway and will be included in the transformation project.

5.2	It is recommended that direct payment audit documents are stored electronically using a consistent naming convention including the period of the audit and document type. Housekeeping should be conducted regularly on open forms to close/remove duplicates or add explanations of part completed documents. The DP audit team should allow for a number of in-depth audits per quarter, randomly selecting service users to return more detailed evidence to support the direct payment. This will allow enhanced assurance that monies are being spent appropriately.	**High**	Fiona Orr and John Stott	30.4.2020 **Revised implementation date: April 2022**	**Action ongoing** Refer to 5.1 above
5.3	It is recommended that surplus balances are identified via a monitoring report to allow easier identification and quicker resolution of outstanding issues. This will allow surplus payments to be recovered in a timely manner. Management need to identify and assess the reason for surplus balances and take appropriate action to rectify and reduce further occurrences.	**Medium**	Becky Towle Assistant Director of Provider Services Fiona Orr and John Stott	31.7.2020	**Action complete** This is no longer relevant and can be removed.
5.4	The DP audit team should provide further detail to assist CDT in the pursuance of non-compliant individuals.	**Efficiency and Effectiveness**	Becky Towle Assistant Director of Provider Services Fiona Orr and John Stott	31.7.2020	**Action complete** No longer an issue - information about any issues with compliance are passed to workers with full details of issues.
7.2	Management should ensure that monitoring of the CCG direct payment packages is completed within CDT. It is recommended that CDT complete financial monitoring for direct payments, especially where	**Medium**	Becky Towle Assistant Director of Provider Services	30.4.2020 **Revised implementation date: Ongoing as**	**Action ongoing** Regular meetings now in place between CDT, CCG and finance to discuss.

	funding is to be recovered from another source, in this case CCG. It is recommended that system reports are checked as part of the monthly monitoring process to ensure correct payments and recovery of CCG funding and ensure queries can be resolved at source.			**a 3 year transformation plan**	
7.3	It is recommended that a process is implemented whereby all panel decisions are recoded and communicated to the relevant teams promptly to ensure that CCG payments are made and stopped in a timely manner. This will help reduce instances of overpayments to clients and aid subsequent recovery of CCG funding.	**High**	Becky Towle Assistant Director of Provider Services	30.4.2020 **Revised implementation date: Ongoing as a 3 year transformation plan**	**Action ongoing** Refer to 7.2 above

4. Automatic Number Plate Recognition (ANPR) Governance controls (Place) (issued to Audit and Standards Committee 25.8.20)

As at Sept 2020
Internal Audit: This report was issued to management on the 6.8.20 with the latest agreed implementation date of 31.1.21.   This report will be followed up and included in the next tracker.
As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Pete Vickers 22.2.21
1.1	With the changes to data protection in 2018, it is recommended that a revised DSA is put in place with South Yorkshire Police (SYP). This should be subject to review on at least an annual basis and this should be recorded.	**High**	Tom Finnegan-Smith & Pete Vickers	30 November 2020	**Action complete** Decision taken at Working Group to cease ANPR data share with South Yorkshire Police. No DSA now required.

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	Advice and guidance should be sought from the Councils Information Management Team to ensure the document is comprehensive and clear. Additionally, as good practice management should revise the individual DSAs that the three partner authorities have with the Police to ensure consistency and full compliance with the GDPR.				
1.2	Management should complete and formalise the guidance on how to deal with a data breach, liaising with BCIS as required to ensure the guidance is robust and in line with corporate guidance. The finalised guidance and training should be made available to all relevant Urban Traffic Control staff. Additionally, work should be undertaken to determine exactly what data was lost or accessed during the data breach. As a minimum this should include volume, dates, names and what it covered. Retention of data should be checked including review of the oldest ANPR data held to establish if any data has been destroyed. This work should be completed by an independent body to the Team and the Supplier.	**High**	Tom Finnegan-Smith & Pete Vickers	30 November 2020	**Action complete** Revised Operation and Guidance document completed with input of staff December 20. Estimate of the amount of data that may have been accessed externally completed. SYP Server set to delete at 100 days, confirmed that no data remains on this server. SCC sever deletes at 1 year, data from todays date, up to 30th April (when server was disconnected remains on this server).
1.3	As a point of good practice, management should review the current DPIA in place to ensure it remains up to date and fit for purpose.	**Efficiency and Effectiveness**	Peter Vickers	31 January 2021	**Action complete** Last revision reflects current position. ANPR system is inoperative.
2.1	Complimentary to the Service Plan, management should develop a formal governance document for the ANPR system and team. This should outline as a minimum systems involved, ownership, staff involved, size of team and roles, partnerships and arrangements, supplier contract and supplier responsibilities, liaison with BCIS, decision making and authority/approvals required.	**High**	Tom Finnegan-Smith & Pete Vickers	30 November 2020	**Action complete** Included in Operation and Guidance, December 20, document.

	The governance document should make reference to existing operating procedures eg: access procedure and corporate guidance. Once in place, this should be subject to an annual review to ensure it remains up to date and comprehensive.				
2.2	In order to ensure that upgrades, budget monitoring and IT controls are operating robustly and in line with all SCC IT systems, Internal Audit support the proposal that the ANPR system should be moved from service control to BCIS as soon as possible.	**High**	Tom Finnegan-Smith & Pete Vickers	30 November 2020	**Action complete** Agreement on how SCC ANPR server could be moved, and indicative costs has been agreed. On hold pending decision to continue with ANPR and further work that has commenced to move all ITS servers into BCIS Corporate Governance.
3.1	Management should review and update the staff training records held. Current staff that have not completed the GDPR training module should complete it. All new staff members should complete the GDPR training within the first month of their designation. Additionally, management should consider whether specialist training should be provided for all staff handling ANPR data.	**High**	Pete Vickers	30 January 2021	**Action complete** All Network Management staff, including those working with ANPR data have refreshed GDPR training.
4,1	Management should develop and put in place a detailed SLA with the provider to cover the period up to November 2020. This should include roles and responsibilities, assets covered, data management, communication, review of SLA, resolution disputes etc. In addition, management should develop and formalise - in liaison with the Procurement and Commercial team - a robust contract for ANPR service support with the system supplier going forward.	**Critical**	Tom Finnegan-Smith & Pete Vickers	30 September 2020	**Action complete** Revised SLA agreed, subject to revised hosting options, working with Procurement Team the contract has lapsed, ANPR server and software is inoperative. Pending decision to continue use of ANPR sourced Journey Time data for traffic management purposes.

4.2	Management should develop and formalise a robust partnership agreement covering the four local authorities involved with ANPR work. This should be reviewed on an annual basis and this should be documented. As a minimum this should cover data sharing, roles and responsibilities, communication, relationship with supplier, costs and budget arrangements, decision making, reporting lines and change control. Further to this, work should be done to establish with partners the operational camera network and information being provided.	**High**	Tom Finnegan-Smith & Pete Vickers	30 November 2020	**Action complete** RMBC, and the other Authority Partners that have been involved in ANPR data share for the last 10+ years have been contacted to ask if they want to continue, and if they do to enter into a new data share agreement. There is no appetite for this with RMBC, and Doncaster have removed their ANPR cameras from their network. There is no data remaining on the ANPR servers, and SYP have been asked if they would like us to return their server, or if they would like us to correctly destroy it. The ANPR system remains switched off.
5.1	Management should review and update the service risk management plan to include specific risks relating to the ANPR system and operations. This should cover data handling and relationships with partners in other local authorities and the Police.	**Medium**	Tom Finnegan-Smith & Pete Vickers	30 January 2021	**Action complete** Risks reviewed with member of SCC Risk team.
5.2	In order to increase awareness on risk, management and the wider team should complete the Risk Management e-learning module available on the Development Hub. Regular updates on the risks for the team in the risk management plan should be shared at team meetings or similar on at least a quarterly basis.	**Medium**	Tom Finnegan-Smith & Pete Vickers	30 January 2021	**Action complete** Latest Risk management learning module completed.

5. Software Licensing (Asset Management) (Resources) (issued to Audit and Standards Committee 1.5.19)

As at July 2019
Internal Audit: This report was issued to management on the 18.3.19 with the latest agreed implementation date of 1.4.20.   The recommendations will be implemented post the current contract and hence the longer than usual implementation timescale.   Internal Audit will maintain a watching brief of this area.

As at Sept 2020
Internal Audit: An update on progress with the recommendations is included below.

As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Mike Weston – Assistant Director ICT Service Delivery on 8.3.21
1.1	An effective management plan for software licensing begins with a clear statement of policy. The Council should have a Policy in place that details its goals for enforcing all applicable copyrights, managing software assets to obtain maximum benefit and acquiring properly licensed software through an approved procurement process that minimizes the risk of acquiring illegal software. All roles and responsibilities in relation to this should be clearly defined. This will include defining the roles and responsibilities of the suppliers contracted to manage software licensing on behalf of the Council. The recommendations below will link to the detail in this policy.	High	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020	**Action complete** Policy Documentation has been completed.
2.1	Appropriate due diligence should now be undertaken and a true up of all software assets, to ensure that the Council has in place the required volume of software licences to cover the operational activity of the Council. This should be completed prior to the end of the Council's contract with the IT supplier. Any costs associated with this should be dealt with within the contract.	Critical	Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020 **Revised Implementation Timescale** 30.6.21	**Action ongoing** Server Review was undertaken and the CMDB has been updated accordingly with all server asset information. The EUC estate (Laptops and Desktops) will be 'trued' up once MECM & Intune are installed to the estate.

2.2	Roles and responsibilities for software licensing management to be clearly defined and documented. This links to the recommendation above on the Council having in place a clear statement of policy on Software Licensing. Management to seek the relevant assurance that staff/suppliers employed to manage the Council's software licensing requirements have the necessary skills and expertise to undertake the work. Management to seek assurance that periodic reviews will be undertaken to ensure compliance with the terms and conditions of licences. Management to seek assurance that staff/suppliers are skilled in delivering efficiencies within the licensing processes and to clarify and document how this will work in practice.	**High**	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020 **Revised Implementation Timescale** 30.9.21	**Action ongoing** Roles & Responsibilities are understood. Formal training cancelled due to Covid and will be rearranged as soon as the vendor starts training again Formally assigned roles to be reviewed under MER with an estimated completion date in Q3.
3.1	Assurance to be sought on the use of an appropriate discovery tool to track and monitor software assets.	**High**	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020 **Revised Implementation Timescale** 30.6.21	**Action ongoing** MECM & Intune will be deployed as the collection agents with PowerBI to provide reporting. Estimated delivery to allow for Power BI training is June 2021.
3.2	Management to seek assurance that an appropriate software licence inventory is in place and that this records all details of licences being managed. This should include items such as the quantity of licences, the type of licences in place, the owner of the licence and the location of the contract etc. If the discovery tool employed does not identify all types of licence in operation, separate arrangements should be in place to record these licences; for example, having separate processes in place to update the inventory etc.	**High**	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020	**Action complete** The CMDB in Service Now will hold all pertinent information relating to licences; supplier, licence, users, implementation date etc.

3.3	BCIS management to seek assurance that a full baseline of the Council's software assets has been established. Results of this to be agreed with the appointed supplier/s.	High	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020 **Revised Implementation Timescale** 30.6.21	**Action ongoing** Baseline confirmed as part of supplier transition. Validation of baseline will continue with deployment of MECM & Intune.
3.4	Management to define and document the process for software licensing procurement going forward. Inventory records should be reconciled to requisitions for software licences and the scope for efficiencies considered in all procurement.	High	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020	**Action complete** Procurement process of all software licences has been defined in the SAM document.
3.5	The steps to be taken regarding the re-harvesting of software licences to be considered as part of the disposal/decommission of IT assets process.	High	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020	**Action complete** Process completed and implemented.
4.1	Agreement with the supplier to establish what reporting on software assets will be required and how frequently this will be provided. Reporting on both hardware and software assets could be consolidated into a dashboard style report for ease of use. There should be a clear process to follow up and resolve any issues that occur.	High	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020	**Action complete** Reporting/ Dashboard in place.

6. Hardware Asset Management (Resources) (issued to Audit and Standards Committee 1.5.19)

As at July 2019
This report was issued to management on the 18.3.19 with the latest agreed implementation date of 1.4.20.   The recommendations will be implemented post the current contract and hence the longer than usual the longer than usual implementation timescale.   Internal Audit will maintain a watching brief of this area.

As at Sept 2020
Internal Audit: An update on progress with the recommendations is included below.

As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Mike Weston – Assistant Director ICT Service Delivery on 8.3.21
1.1	Policy document to be produced and agreed. Policy document to be communicated as appropriate.	**High**	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020	**Action complete** Policy Documentation has been completed.
2.1	Assurance to be sought that the supplier has in place an appropriate asset repository/database (CMDB) through which they will manage the Council's assets and that designated Council Officers have access to this system/monitoring information is provided from the system on a periodic basis.	**High**	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020	**Action complete** The Service Now CMDB is in place and is managed by internal IT teams and access provided to all pertinent parties.

2.2	Asset extracts received from the IT supplier should be sample checked for accuracy over the coming weeks. Identified issues to be addressed directly with the IT supplier. The new supplier, SCC, will need to establish an asset baseline once the contract commences. This will be achieved by the use of an appropriate discovery tool that should deliver a clear and accurate view of hardware devices deployed across the multi-platform/multi-site networks of the Council. This should be used in conjunction with the asset information sample checked by BCIS and inform the end of contract negotiations with the IT supplier. The use of a discovery tool will only identify assets connected to the network. A process will need to be in place for standalone assets etc. Assurance to be sought from the new supplier on how the discovery tool will be utilised on an on-going basis and how this will be used to update the CMDB.	**High**	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020 **Revised Implementation Timescale** 30.6.21	**Action ongoing** Server Review was undertaken and the CMDB has been updated accordingly with all server asset information. The EUC estate (Laptops and Desktops) will be 'trued' up once MECM & Intune are installed to the estate.
2.3	The new IT hardware requisition process to be clearly defined, documented and communicated to all staff across the Council.	**High**	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020	**Action complete** Hardware requisition process has been documented.
2.4	Assurance to be sought on how the new CMDB operated by the Council's supplier SCC, will be integrated with requisition, change, discovery and audit processes. Once this has been fully agreed between all parties, the processes should be fully defined and documented with all roles and responsibilities clearly specified.	**High**	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant Director - ICT Service Delivery	01/04/2020 **Revised Implementation Timescale** 30.9.21	**Action ongoing** Processes now in place to ensure CMDB is up to date and disposals are accurately accounted for. Formally assigned roles to be reviewed under MER with an estimated completion date in Q3.

	Any process should report on users with more than one laptop/asset. Review of these users will ensure that the issue of assets not being disposed of correctly is addressed. A comprehensive starters and leavers process will also aid the process.				
3.1	Assurance to be undertaken on the IT asset disposal process going forward. This should include details of how end user computers will be disposed of (including how data will be removed and hard disks securely cleaned or physically destroyed) and how software licences will be re-harvested etc.

Following disposal, the CMDB should always be updated with a certificate of disposal or destruction.

A process should also be clearly defined and documented regarding the disposal of server hardware or other operational systems (including business applications). As for desktops, software licences should be re-harvested where appropriate and hard disks securely cleaned/destroyed. | **High** | Gary Sweet, ICT Client Service Delivery Officer

Mike Weston, Assistant Director - ICT Service Delivery | 01/04/2020 | **Action complete**

Processes in place to securely dispose of IT equipment including updates to CMDB. |
| 4.1 | Agreement with the supplier SCC on the following needs to take place:

   1. What reporting from the CMDB will be undertaken for the Council?
   2. How frequently will this reporting take place?
   3. In what format will this reporting take place?
   4. Has the reporting to be undertaken been clearly defined within the appropriate contractual documentation?

How this information will be monitored by the Council also needs to be fully defined and documented. There should be a clear process to follow up and resolve any issues that occur.

Reporting in a dashboard format may prove beneficial. | **High** | Gary Sweet, ICT Client Service Delivery Officer

Mike Weston, Assistant Director - ICT Service Delivery | 01/04/2020 | **Action complete**

Reporting/ Dashboard in place. |

7. Enforcement Agent Review (Resources) (issued to Audit and Standards Committee 1.5.19)

As at July 2019
This report was issued to management on the 15.3.19 with the latest agreed implementation date of 31.8.19.   An update on progress with recommendation implementation will be included in the next tracker report.
As at Sept 2020
Internal Audit: A follow up review was undertaken in March 2020, from the information provided Internal Audit is satisfied that progress has been made against the original recommendations. All 13 recommendations were accepted following the original review; all but one of these have been satisfactorily implemented. The only recommendation outstanding relates to fraud training which is not yet available to the service (refer to the table below for full details).
As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position on 25.3.21
2.4	Management should be aware of fraud indicators and escalate concerns regarding employee performance to ensure appropriate action is taken to protect both the Council and the employee.	**High**	Len Rubie, Finance Manager Income Collection and Management Team	30.6.2019 **Revised Implementation Timeframe:** 30.4.21	**Action ongoing** The fraud e-learning package has been designed and constructed to the correct format for the learning hub. Final validation checks are being performed by the learning hub and then it will be launched and available for use.

8. OHMS Application Review (Corporate) (issued to Audit and Standards Committee 24.5.18)

As at July 2018
This report was issued to management on the 4.1.18 with the latest agreed implementation date of 30.4.18. An Internal Audit follow-up review has been completed and the results are included below.
As at Jan 2019
Internal Audit: An update of progress with the 5 recommendations ongoing in the last report is provided below.
As at Jul 2019

Internal Audit: An update on progress with two recommendations ongoing in the last report is included below.
As at Jan 2020
Internal Audit: one of the remaining two recommendations was due to for implementation within the timescales for completion of this report. The result is included below
As at Sept 2020
Internal Audit: An update on progress with two recommendations ongoing in the last report is included below.
As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Service Manager (Applications, Systems & Data) 11.3.21
1.1	Discussions should now take place between the systems team and BCIS to determine the likely extent of any outage and the implications of this. An options paper should then be prepared to explore the business continuity arrangements required in the absence of formalised disaster recovery arrangements.	1 - Critical	Beverley Mullooly, Head of Neighbourhood Services	April 2018	**Action complete** OHMS is now fully hosted by Northgate and their hosted service includes full disaster recovery arrangements. A copy of the disaster recovery plan has been contained and held by the service area.
1.2	Because the system is not currently up to date and considerable expense and effort will be required to enable this, it is recommended that an options review is undertaken to ascertain what the best method is to take the application forward. This should include the do nothing option, update the current version with a view to moving to the new product or to look at other potential solutions. This will need input from the Housing Service to ensure that the solution adopted is the most cost effective in delivering their service requirements.	1 - Critical	Beverley Mullooly, Head of Neighbourhood Services	April 2018 **Revised Implementation Timeframe:** 30/04/21	**Action ongoing** Northgate now Host the OHMS application and we are in a position to begin upgrading the system to the fully supported latest version. The upgrade will cover the main concerns raised by audit where it was identified the service were several version behind. The upgrade is now in progress and testing is due to start w/c 15th March. We expect the upgrade to be completed by the end of April 2021.

			For information - The upgrade may help with some of the workarounds in the current version of OHMS but it will not resolve the concerns of the Housing Management regarding the general fitness of the solution/number of systems. This will be addressed through the Place Systems Review which we expect to involve the replacement of the housing management and linked systems. This is an extensive project and will manage the procurement of the transition to a new system. The project is expected to take approximately 2 years to complete and will deliver significant service improvements alongside the system benefits.

9. Revenues and Benefits Contact Centre (Resources) (issued to Audit and Standards Committee 24.10.17)

As at Jan 2018
This report was issued to management on the 10.10.17 with the latest agreed implementation date of 31.12.17.   Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.
As at July 2018
A progress update on the agreed recommendations is included below
As at Jan 2019
Internal Audit: An update of progress with the 4 recommendations ongoing in the last report is provided below.
As at Jul 2019
Internal Audit: An update on progress with recommendation implementation is included below.
As at Jan 2020
Internal Audit: An update on progress with the two remaining recommendations is included below.
As at Sept 2020
Internal Audit: An update on progress with the final remaining recommendation is included below.

As at April 2021

Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Revenues and Benefits Client Team 25.9.20.
2.1	Strategic and operational management in Customer Services and Revenues & Benefits should review Revenues & Benefits contact centre performance and to ensure the KPI is realistic and can be achieved in line with other service pressures and resources.	2 – High	Paul Taylor, Head of Customer Services Andrea Gough, Service Delivery Manager, Customer Services Tim Hardie, Head of Commercial Business Development John Squire, Finance Manager Revenues and Benefits Client Team	31st December 2017	**Action complete** **Customer Service Management Comments** There have been two recent significant developments with regards to the Revenues and Benefits Contact Centre performance. From January 2020 a number of Council Tax enquiries were temporarily diverted to Contact Centre operation. The rationale for this was to mitigate against any short-term disruption of the insourcing. It currently appears that these arrangements will run for a year. The effect of this change was to significantly improve the performance of the Customer Services Contact Centre Revs and Bens team so that it has regularly exceeded its KPI of 85% calls answered. Secondly, as a response to the COVID-19 pandemic, Customer Services redoubled its efforts to enable operatives to take calls from their own home. This has now been substantially achieved with the vast majority of the Revs and Bens team taking calls from home since July 2020. Performance continues to be considerably better than the service's KPI.

The new Storm telephony system is now installed and callers who wait for longer than 60 seconds are now given an approximate estimation of how long they might be waiting for their call to be answered (although this does not apply to customers being directed to the other service)

Going forward the new system also offers the possibility of web chat conversations (real time conversations by text) and the potential for callers to ask to be called back. We are also giving some thought as to whether Revenues and Benefits could make some use of our existing out of hours contact centre.

The "back office" (processing) Revenues and Benefits team re-joined Sheffield City Council as part of the insourcing on 6th January 2020.

In the medium term the expectation is that having both front and back-end operations in-house will give scope for greater flexibility, including e.g. moving more resources onto the telephones at times (e.g. the billing run) when we know that things will be particularly busy.

In preparation for the insource a Customer Experience discovery piece was commissioned by BCIS at the request of Resources Leadership Team. The findings of this work are now being channelled into an action plan as well as feeding into the SCC-wide Customer Access/Customer Experience work which is under way.

In the short-term it should be noted that Finance will shortly be initiating debt recovery action and this will potentially impact on the performance of the Revenues and Benefits Contact Centre.

10. Controls in Town Hall Machine Room (Resources) (issued to Audit and Standards Committee 24.5.17)

As at July 2017
This report was issued to management on the 27.4.17 with the latest agreed implementation date of 31.12.17.   An update on progress with recommendation implementation will be included in the next tracker report.
As at Jan 2018
An update on progress with recommendation implementation was requested. It is acknowledged by Internal Audit that not all the recommendations are due for implementation as at the date of update.
As at July 2018
A progress update on the 2 outstanding recommendations is included below. 1 action has been completed and 1 is now part of the wider SCC2020 programme of work.
As at Jan 2019
Internal Audit: The timescale for implementation of this recommendation is March 2019 and so a further update has not been requested.
As at Jul 2019
Internal Audit: An update on progress with final recommendation ongoing in the last report is provided below.
As at Jan 2020
Internal Audit: The revised implementation date for the final recommendation has not been reached however an IT update is on the agenda for the January Audit and Standards Committee meeting and this will cover the work being undertaken on ICT business continuity.
As at Sept 2020
Internal Audit: An update on the final recommendation is provided below.
As at April 2021
Internal Audit: An update on the final recommendation is provided below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Assistant Director ICT Service Delivery 9.3.21
6.1	Working in conjunction with the Capita Security Manager, management should ensure that there are appropriate business continuity arrangements in place for the room following a full business impact analysis. This should be completed once the roles and responsibilities in relation to the room have been clearly formalised and documented.	2 - High	Mike Weston, Assistant Director ICT Service Delivery	31.12.17 **Revised Implementation Timescale** 31.5.21	**Action Ongoing** The work to transition applications from the previous contractor was completed at the end of January and the move to exchange online has now freed up the new infrastructure in the Town Hall to enable the work to split the equipment between the Town Hall and Moorfoot and build in resilience.

11. Appointeeship Service (People) (issued to Audit and Standards Committee 22.7.16)

As at Jan 2017
This report was issued to management on the 11.7.16 with the latest agreed implementation date of 30.11.16.   Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.
As at July 2017
A follow-up audit was undertaken in Feb 2017. Following this review, a number of recommendations were given revised implementation dates which have since passed and so the Head of Service has been contacted. The results reproduced below are a therefore a combination of the outcome of the follow-up review (where an audit opinion is given), and the managers update. Of 36 agreed recommendations, 28 have been completed, 7 are ongoing and 1 is outstanding.
As at Jan 2018
Internal Audit: An update of progress with the 8 recommendations ongoing in the last report was provided by the SCAS Service Manager, the results are reproduced below.   It should be noted that the SCAS service has moved to the People Portfolio and is now overseen by the Head of Business Planning, Strategy and Improvement, People Services rather than the Head of Neighbourhood Intervention and Tenant Support.   5 recommendations were stated to have been implemented with 3 remaining as ongoing.
As at July 2018
An update of progress with the 3 recommendations ongoing in the last report is provided below. All 3 recommendations remain ongoing – 2 recommendations are being addressed through the introduction of the new Whole Case Family Management system, and 1 item relates to the corporate roll-out of the Fraud e-learning package and so is beyond the control of the Service. This item is being actioned by Internal Audit in consultation with the Learning and Development Service.
As at Jan 2019
Internal Audit: An update of progress with the 3 recommendations ongoing in the last report is provided below.

As at Jul 2019
Internal Audit: An update on progress with 3 recommendations ongoing in the last report is provided below.

As at Jan 2020
Internal Audit: An update on progress with the final recommendation remaining is included below.

As at Sept 2020
Internal Audit: An update on progress with the final recommendation remaining is included below.

As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position on 25.3.21
7.1	Fraud awareness training should be undertaken, for all staff, ideally to be completed before the start of the next financial year.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities Charles Crowe - SCAS Service Manager, People Services	31.8.16 **Revised Implementation Timescale** 30.4.21	**Action ongoing** The fraud e-learning package has been designed and constructed to the correct format for the learning hub. Final validation checks are being performed by the learning hub and then it will be launched and available for use.

12. Council Processes for Management Investigations (Corporate) (issued to Audit and Standards Committee 21.11.16)

As at Jan 2017
This report was issued to management on the 20.9.16 with the latest agreed implementation date of 31.12.16.   Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at July 2017
An update on progress made with the recommendation implementation is included below. Of 16 recommendations agreed, 10 have been implemented and 6 are ongoing.

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As at Jan 2018
Internal Audit: An update of progress with the 6 recommendations ongoing in the last report is provided below. 1 has been completed and 5 are ongoing – all of these relate to the same action to refresh and roll-out guidance and training.
As at July 2018
An update of progress with the 5 recommendations ongoing in the last report is provided below.
As at Jan 2019
Internal Audit: An update of progress with the 3 recommendations ongoing in the last report is provided below.
As at Jul 2019
Internal Audit: An update on progress with 2 recommendations ongoing in the last report is provided below.
As at Jan 2020
Internal Audit: An update on progress with the two remaining recommendations is included below.
As at Sept 2020
Internal Audit: An update on progress with the two remaining recommendations is included below.
As at April 2021
Internal Audit: An update on progress with the recommendations is included below.

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Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position on 25.3.21
8.1	Internal Audit should review and update the counter fraud training course online. There should be a corporate mandate for all employees to undertake this training by the end of the year.	High	Stephen Bower, Finance Manager, Internal Audit	31.12.16 **Revised Implementation Timescale** 30.4.21	**Action ongoing** The fraud e-learning package has been designed and constructed to the correct format for the learning hub. Final validation checks are being performed by the learning hub and then it will be launched and available for use.

| 8.2 | The fraud e-learning should be updated and be mandatory for all service staff to complete. This will ensure that all staff have adequate training and knowledge to identify potential fraud at early stage and take the appropriate action, further aiding consistency across the Council. | High | Lynsey Linton, Head of Human Resources

Stephen Bower, Finance Manager, Internal Audit | 31.12.16

Revised Implementation Timescale
30.4.21 | **Action ongoing**

As above |