

# **Causeway Coast & Glens Borough Council**

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## ***Internal Audit Report Review of Prior Year Recommendations***

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May 2022



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# 1 Introduction

This report summarises the findings arising from a review of the progress made by CCAG in implementing the prior year internal audit recommendations made as a result of internal audits carried out in **2020/21 – this includes Priority 1, 2 and 3 recommendations.**

This report also includes a review of **Priority 1 and 2** internal audit recommendations made in **2016/17, 2017/18, 2018/19 and 2019/20** which were being addressed (or had not been addressed) at the time of the previous review of recommendations (in June 2021). Priority 3 recommendations were not reviewed for the earlier years 2016/17-2019/20.

Our audit fieldwork comprised:

- Reviewing progress against recommendations via obtaining feedback and holding discussions with key staff
- Examining relevant documentation (for P2 & P1 findings)
- Testing controls and accuracy of records (for P2 & P1 findings)

# 2 Background

CCAG is committed to ensuring that key risks are identified and addressed as far as possible, the system of internal control is adequate and operating effectively and the policies and procedures in place are up to date and being followed.

As Internal Audit reports, and findings identify possible risk areas, an important part of the internal audit service is to review the progress made in addressing recommendations made in prior years.

We have reviewed progress in implementing **Priority 1, 2 and 3** recommendations made in the year **2020/21** by Moore NI and the number made in that year have been summarised in **Table A** below.

**Table A**

Audit Area	Number of recommendations			Total
	Priority 1	Priority 2	Priority 3	
<b>2020/21</b>				
ICT – Working from home	-	8	2	10
Business Continuity and Emergency Planning	-	4	2	6
Corporate Health and Safety	-	2	4	6
Environmental Health – Licencing	-	1	5	6
Capital Projects	-	6	1	7
Agency Staff	-	4	4	8
Review of Credit Card Usage	1	2	4	7
Community Planning	-	2	1	3
Treasury	-	6	2	8
<b>Total</b>	<b>1</b>	<b>40</b>	<b>28</b>	<b>69</b>

We have also reviewed the **Priority 1 and Priority 2** internal audit recommendations which were still being addressed (or not addressed) at the time of the previous review of recommendations (in May/June 2021) for **2016/17, 2017/18, 2018/19, 2019/20**. The numbers of these recommendations are summarised in **Table B, Table C, Table D and Table E** on the next page. (Priority 3 were not reviewed for these earlier years.)

**Table B – 2016/17**

Audit Area	Number of recommendations (still being addressed at time of previous review)		Total
	Priority 1	Priority 2	
Budgetary Control	1	4	5
Partnership Workings	-	1	1
ICT Environment	1	1	2
Invoicing and Debtor Management	-	1	1
Information Governance and Data Protection	-	1	1
<b>Total</b>	<b>2</b>	<b>8</b>	<b>10</b>

**Table C – 2017/18**

Audit Area	Number of recommendations (still being addressed at time of previous review)		Total
	Priority 1	Priority 2	
Corporate Governance	-	1	1
Asset Management	-	2	2
<b>Total</b>	<b>-</b>	<b>3</b>	<b>3</b>

**Table D – 2018/19**

Audit Area	Number of recommendations (still being addressed at time of previous review)		Total
	Priority 1	Priority 2	
Town and Village Management	-	1	1
Time Recording & Overtime	-	2	2
Off-Street Parking	-	1	1
Travel & Subsistence	1	-	3
Insurance	-	1	2
Arts & Cultural Centres	-	2	1
<b>Total</b>	<b>1</b>	<b>7</b>	<b>8</b>

**Table E – 2019/20**

Audit Area	Number of recommendations (still being addressed at time of previous review)		Total
	Priority 1	Priority 2	
Fuel Management	-	4	4
Invoicing and Debtors	-	3	3
Waste Management	-	1	1
<b>Total</b>	<b>-</b>	<b>8</b>	<b>8</b>

For each recommendation, we contacted the relevant officer to discuss progress of implementation and to review evidence of progress of implementing recommendations.

In total we reviewed 98 recommendations across the last 5 years:

- four P1 recommendations,
- sixty-six P2 recommendations,
- twenty-eight P3 recommendations (2020/21 only)

The outcome of the review is presented in the next section.

### 3 Results of Review

#### Summary Progress P1/P2 Recommendations per Financial Year

The following Table F provides a breakdown of the progress of implementing outstanding P1 and P2 recommendations made in each of the 5 years 2016-17 to 2020-21.

**Table F**

Status Per Financial Year	Number of Recommendations		Total
	Priority 1	Priority 2	
<b>2016-17:</b>			
Issue addressed	2	3	5
Issue being addressed	-	4	4
Issue not yet addressed	-	1	1
<b>2016-17 Total</b>	<b>2</b>	<b>8</b>	<b>10</b>
<b>2017-18:</b>			
Issue addressed	-	-	-
Issue being addressed	-	3	3
Issue not yet addressed	-	-	-
<b>2017-18 Total</b>	<b>-</b>	<b>3</b>	<b>3</b>
<b>2018-19:</b>			
Issue addressed	1	2	3
Issue being addressed	-	5	5
Issue not yet addressed	-	-	-
<b>2018-19 Total</b>	<b>1</b>	<b>7</b>	<b>8</b>
<b>2019-20:</b>			
Issue addressed	-	2	2
Issue being addressed	-	5	5
Issue not yet addressed	-	1	1
<b>2019-20 Total</b>	<b>-</b>	<b>8</b>	<b>8</b>
<b>2020-21</b>			
Issue addressed	1	25	26
Issue being addressed	-	11	11
Issue not yet addressed	-	4	4
<b>2020-21 Total</b>	<b>1</b>	<b>40</b>	<b>41</b>

## 4 Conclusion

### Summary Progress of all Recommendations Reviewed

Table E below notes overall progress against the 98 recommendations reviewed at the time of our review (May 2022).

**Table E**

Status	Number of Recommendations			Total
	Priority 1	Priority 2	Priority 3	
<b>Issue addressed</b>	4	32	16	<b>52</b>
<b>Issue being addressed</b>	-	28	5	<b>33</b>
<b>Issue not yet addressed</b>	-	6	7	<b>12</b>
<b>Total</b>	<b>4</b>	<b>66</b>	<b>28</b>	<b>98</b>

The table above shows that, the majority of the recommendations, for which a response was available, have either been addressed or are being addressed.

- All P1 recommendations have been addressed
- 50% of P2 recommendations (across all years) have been addressed since last year's review
- 52% of the (P1, P2 and P3) recommendations made in 2020/21 have been fully addressed and 40% are being addressed

**Good progress has been made in many areas with a concerted effort to implement the recommendations made by Internal Audit.**

**Audit also makes the following observations and associated recommendations:**

- Finance have developed and adopted a Finance Policy Manual and Budget Policy both of which provide generic guidance on the budget setting process. The Finance Policy Manual is not as comprehensive as a set of draft regulations (developed in 2017 but never finalised) and the Manual does not cover areas such as reserves. Audit recommends that Finance review the Finance Policy Manual and the draft Financial Regulations previously developed and consider if there are gaps or inconsistencies which need to be addressed to ensure a comprehensive policy and procedural framework is in place for financial management.
- Council has an approved Estate Strategy (2020-2025) and a Land & Property Policy adopted June 2020. However there is no Asset Management Strategy in place which covers other fixed assets. It has been agreed by Council that this policy will be developed. Audit recommends that addressing this recommendation be prioritised as it has been outstanding since 2017/18 and impacts the actions of operational areas in relation to assets security and management as they await a central corporate policy for guidance.

## Appendix I - Detail of Review of Prior Year Recommendations

### 2016-17 Budgetary Control

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position 2022
All assumptions made when preparing the budget should be recorded, shared with all budget holders and fully understood by SMT and Councillors. This will reduce the risk of inaccurate information being used during the estimates preparation and when striking the rates	2	All assumptions have been clearly set out, in detail, in the rates papers provided to Council to remove any ambiguity for the 2017/18 rates strike (CFO – January 2017)	<p>This has been implemented for the 2021-22 budget setting round.</p> <p>Audit was advised that the Medium-term financial plan is being developed as part of the Councils overall Financial Recovery Plan</p> <p>Audit was advised that a single master spread sheet of budgets has always been maintained by Finance and used for the production of rates estimates for presentation to management and Council. Summary of this spread sheet considered by management prior to presentation to Council. 2021-22 rates setting process no different.</p> <p><b>Issue being addressed</b></p>	<p>Finance have put in place a Finance Policy and a Budget Policy.</p> <p>The MTFP is yet to be approved.</p> <p><b>Issue being addressed</b></p>
Management and budget holders should be provided with annual budget preparation guidance notes, which would include	2	With the continued population of the organisation structure the budgetary process continues to evolve becoming	Audit was advised that the draft Financial Regulations have not yet been finalised and approved. A budget manual or formal annual budget	Finance developed comprehensive draft Financial Regulations in 2017 but these have not been finalised and approved.

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position 2022
<p>indicative rates, all deadlines during the estimates and rates preparation process, budget assumptions and details of any savings plan. These annual guidance notes would be in addition to any Budget Manual.</p>		<p>more inclusive and more in depth together with the now up and running management accounts reporting. In addition, as financial reporting procedures/manual are being developed budgetary processes will be included in this.</p> <p>Chief Finance Officer – part 1 of this recommendation has already been implemented and budgetary preparation procedures will be developed by September 2017</p>	<p>guidance note/document is yet to be developed.</p> <p><b>Issue being addressed</b></p>	<p>As mentioned earlier, Finance have developed and adopted a Finance Policy Manual and Budget Policy both of which provide generic guidance on the budget setting process. The Finance Policy states that each year the Chief Finance Officer will issue an estimates timetable to budget holders including detailed procedures and information to facilitate the budget setting process.</p> <p>Finance have put in place a Budget Policy document, and this states that:</p> <ul style="list-style-type: none"> <li>• The Chief Executive and Chief Finance Officer will provide services with detailed guidance on the completion of the budget and service plan</li> <li>• The Chief Finance Officer shall maintain a full audit trail, providing analysis of budget movements from one year to the next. This audit trail will include an analysis of all adjustments including, growth, savings, inflation, resource redirections and budget pressures etc</li> </ul>



Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position 2022
				<ul style="list-style-type: none"> <li>Services shall make available appropriate back-up to exemplify and support the value of material budget movements</li> <li>The Chief Finance Officer will maintain lists of all budget options</li> </ul> <p>The Finance Policy Manual is not as comprehensive as the draft regulations (from 2017) and does not cover things such as reserves. <i>Audit recommends that Finance review the Finance Policy Manual and the draft Financial Regulations previously developed and consider if there are gaps or inconsistencies which need to be addressed.</i></p> <p><b>Issue being addressed</b></p>
<p>A budget manual should be developed to document the complete budget cycle from preparation to monitoring and reporting. The manual should be circulated to all budget holders and considered for upload onto the staff intranet. This should include timetables for budget preparation and monitoring, reporting responsibilities and frequencies,</p>	<p>2</p>	<p>A Budget manual and procedures will be drawn up (CFO – September 2017)</p>	<p>Audit was advised that a budget manual will be developed once the Financial Regulations are finalised and approved by Council (see comments on previous recommendations).</p> <p><b>Issue being addressed</b></p>	<p>Finance have developed and adopted a Finance Policy Manual and a short Budget Policy document.</p> <p>The Budget Policy states, “all service budgets will be based, in the first instance, on the approved budget of the previous year” and also includes the following “variances will be reviewed each period and progress of</p>

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position 2022
<p>the use of TOTAL budget reports, details on how to resolve budget variances, defining significant variances, the policies around overspends, deficits and budget amendments, and describing the roles and responsibilities of all respective budget cycle stakeholders i.e. Corporate Policy &amp; Resources Committee, SMT, Heads of Service and budget holders in the process. Note, this is not an exhaustive list of content</p>				<p>management action plans considered”</p> <p>Section 12 of the Finance Policy includes key deadlines in the budget preparation cycle. Section 11 includes guidance on monitoring of the budget and management of variances.</p> <p><b>Issue addressed</b></p>
<p>To ensure Councillors receive the level of financial information required for effective and timely decision making a process should be put in place whereby quarterly management accounts are prepared in a timely manner. A first draft of quarterly management accounts should be provided to Directors (in a timely manner) for review and feedback. Deadlines for feedback and explanation of variances from budget holders via Directors to Finance should be established. Where no response is received from a Director, a reminder email should be sent. The management accounts should then be finalised (incorporating explanations of</p>	2	<p>P8 draft accounts have been circulated, P9 are being prepared. Managers have 10 days to provide feedback/comments upon receipt of which the accounts are updated as necessary. Following this update, a second draft is issued to managers and once agreed (within 3 days) the final accounts are issued to Councillors. A summary page will be developed for elected members and detailed accounts for budget holders. (CFO-Already under development to be finished June 2017)</p>	<p>A Finance Committee was established (in October 2019) and meets monthly. Management accounts are a standing item on this agenda. Audit reviewed meeting minutes between October 2019 and March 2020 and can confirm that Management Accounts were provided to the Committee. The Management Accounts contain explanations of variances. Audit was advised that Management Accounts are provided to the SLT and HoS prior to being presented to the Finance Committee. Audit reviewed SMT/SLT minutes for the periods November 2018-March 2019 and October 2019-March 2020. The following was noted:</p> <ul style="list-style-type: none"> <li>Finance is a standing item on the SLT agenda</li> </ul>	<p>Audit was advised that except for P1 and P12, management accounts were issued in the last week of each month after month end. P12 position is to be provided before the end of May, along with P1 for 2022/23. SLT &amp; Council have been informed of draft P12 position.</p> <p>Finance is also adopting a new Finance system and it is hoped that this will further improve the availability and timeliness of management accounts.</p> <p>Audit accepts that progress has been made and that it is hoped the new financial system will provide further improvements. It is suggested that the area of budgetary management is</p>

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position 2022
<p>significant variances), discussed at SMT and presented to the Corporate Policy &amp; Resource Committee within 4-6 weeks of a quarter end.</p> <p>The format of the management accounts should be improved to ensure each level of user obtains the level of financial information they need to support proper management of the budget and appropriate decision-making.</p> <p>The Management Accounts for Directors and budget holders should clearly identify all variance, highlight significant variances (as defined in a budget manual) and should allow recording of how variances will be resolved. The Management accounts presented to the Corporate Policy &amp; Resources Committee should include (or comprise solely of) a summary of key financial information, including significant variances, and predictions of the year end position.</p>			<ul style="list-style-type: none"> <li>• There were gaps in meeting notes and unfortunately these occurred at a crucial time of the year in relation to budget preparation i.e. 18<sup>th</sup> December 2018 - 4<sup>th</sup> February 2019, and October 2019 – 10<sup>th</sup> February 2020.</li> <li>• There was reference to an SLT meeting to be held on 19<sup>th</sup> November 2018 to focus on Finance; no record of this meeting could be located</li> <li>• More detailed notes of the discussions around finance at SLT are now being retained (since February 2020)</li> <li>• At the SLT meeting on 2<sup>nd</sup> March 2020 it was agreed that Directors would take financial reports through their respective committees as well as these being presented at Finance Committee</li> </ul> <p>Audit notes that several recommendations on improving management financial information and the budgetary process were also made as a result of an Independent Financial Review performed in 2019 which reinforce the Budgetary Control recommendations made by IA. Audit</p>	<p>audited again once the new financial system has been implemented and fully embedded across Council.</p> <p><b>Issue being addressed</b></p>

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position 2022
			<p>was advised that the Medium-Term Financial Plan (MTFP) for Council includes actions to address the recommendations arising from the independent review. The MTFP will need to be revised in light of Covid-19 and then costed out. An action plan of activities with planned target dates should then be developed.</p> <p>Audit notes that there have been delays in uploading the agreed budget onto the Total Finance system at the beginning of the financial year (both this year and in previous years). This means that management information is not available for Directors and Heads of Service in the early part of the Financial year.</p> <p><b>Issue being addressed</b></p>	
<p>Changes to the budget approved by Council at the time of striking the rates should be discussed and authorised at the appropriate level by both management and Council. A policy and procedure should be developed and approved by Council to govern budget adjustments/virements. The accuracy of the figures within TOTAL should also be reviewed to</p>	<p>1</p>	<p>No changes were made to budgets agreed at the Rates Estimates, however earlier versions of Management Accounts contained an error in the total budget line. This error was £562k and not £631K as initially reported. A full reconciliation of the adjustment has been provided which included 4</p>	<p>Audit also reviewed the draft Financial Regulations prepared in May 2017 and noted the inclusion of section 7.5 on Virement. This section includes criteria for and details on authorisation of budget virements. Once the Financial Regulations have been approved an appropriate policy will be in place to govern adjustments/virements</p> <p><b>Issue being addressed</b></p>	<p>Section 1.5 of the Budget Policy document includes criteria for and details on authorisation of budget virements.</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position 2022
ensure consistency with approved Council estimates.		items, the budget as reported via the management accounts and the budget agreed at rates estimates now agree fully. This was not reported to Council or Committee as the overall agreed budget at rates estimates has not changed. (CFO February 2017)		

### 2016-17 Partnership

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position 2022
There is no listing of existing partnerships. There is a risk that Council does not understand the partnerships in which it is engaged which could result in uninformed decisions or delays in decisions regarding Council activities and a potential ineffective use of Council time and resources. Council should, in consultation with all Heads of Service, prepare a register (or registers) of all existing partnerships including such details as: <ul style="list-style-type: none"> <li>Partnership name</li> <li>Type of partnership</li> </ul>	2	Agreed. Business Support Manager, 30th June 2017.	<b>Not yet addressed</b>	<b>Not yet addressed</b>

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position 2022
<ul style="list-style-type: none"> <li>• Category of partnership e.g. limited company</li> <li>• Council's role</li> <li>• Names of Councillors and Officers involved</li> <li>• Date partnership began</li> <li>• Date of approval at appropriate Council level</li> <li>• Date partnership agreement signed</li> <li>• Date partnership agreement will expire</li> <li>• Location of partnership files</li> </ul> <p>Council should develop guidelines for partnership working which should contain an agreed definition of partnership(s)</p>				

## 2016-17 ICT Environment

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position 2022
<p>The ICT policies and procedures should be finalised and implemented as soon as possible and ultimately staff should sign the policy acceptance sheet as evidence that they have read and accept these. Training should also be provided for staff on key points</p>	2	<p>Agreed. Union representatives and other interested parties will be consulted to ensure that we move, in a sensitive manner, from the different legacy policies and procedures to an agreed CGBC configuration.</p>	<p>Audit confirmed that the following policies and procedures were approved at Corporate Policy and Resources Committee in June 2018:</p> <ul style="list-style-type: none"> <li>• Encryption;</li> </ul>	<p>The review of policies and procedures is currently taking place</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position 2022
<p>within the policies and procedures, particularly where these may be different from legacy practices (eg prohibition of use of personal pen drives and risks of using same, procedures if need a third party to log-on)</p>		<p>The new policies and procedures must balance the needs of the organisation with the customs and practise of the legacy organisations. (Patrick McColgan 1st February 2017)</p>	<ul style="list-style-type: none"> <li>• Attempted Intrusion Detection and Monitoring</li> <li>• Bring Your Own Device</li> <li>• Email Communications</li> <li>• Account Privilege</li> <li>• Removable Media</li> <li>• Patch Management</li> </ul> <p>Audit was advised that this is a complete list of ICT policies and procedures and that no further draft documents are pending approval.</p> <p>A review of the policies and procedures revealed a need to review and update. (More detail is provided in a report summarizing a recent Internal Audit of ICT)</p> <p><b>Issue addressed</b> (<i>however the policies and procedures need to be reviewed and updated</i>)</p>	
<p>A documented Business Continuity and Disaster Recovery Plan should be developed for ICT to provide clear guidance on actions in the event of a business interruption or disaster. In addition, work to develop the disaster recovery site</p>	1	<p>Agreed. This will be implemented as a matter of priority. The initial scoping exercise will identify the required resources. (Patrick McColgan 1st February 2017)</p>	<p>ICT have a Business Continuity Plan in place (reviewed in February 2021) Audit was advised of the following Disaster Recovery testing schedule:</p>	<p>ICT continue to focus on the practical measures needed to minimize the need for ICT Disaster Recovery, initially in the form of secure hardware and software systems, and now increasingly on staff awareness of cybersecurity risks. The Formal ICT Disaster</p>

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position 2022
at Ballymoney should be completed as soon as practicable to ensure a smooth transition in the event of any issue affecting the main Causeway Coast & Glens Council sewers in Coleraine.			<p>Finance Testing 22/1/21 David Hunter, Brian Huey, Kathryn Campbell, Lindsay Clyde Finance Testing 22/2/21 David Hunter, Brian Huey, Gail Dempster, Sharon McQuillan</p> <p>Audit was provided with a DR Plan; but it is not yet fully developed. Audit was advised that this was due to a vacancy on the ICT team.</p> <p><b>Issue not yet addressed</b></p>	<p>Recovery Plan is in draft form for approval by Members in the next 3 months (September 2022). This is noted as a commitment with the ICT Business Plan 2022/23.</p> <p><b>Issue addressed</b></p>

## 2016-17 Invoicing and Debtor Management

Recommendation	Priority Level	Management Response	Position at Previous Update	Position 2022
The Chief Finance Officer should monitor the workload of the accounts receivable team and ensure that adequate resources are put in place to be able to manage all aspects of income including invoicing, receipt of payments, bank reconciliations and debt control.	2	Staffing level of income section took into account the aspiration of centralised invoicing and credit control, planned review after first full year of operation to ensure appropriateness of staffing (CFO -David Wright)	<p>The debtors team is not yet fully in place. The appointment process is still ongoing. For these reasons it has not been possible to fully assess the adequacy of resources within the finance team to manage all new procedures. Audit was advised that the issue is however considered on an ongoing basis by the Chief Finance Officer.</p> <p>Audit was advised that due to current circumstances, Finance have not been able to address staffing shortage. It is</p>	<p>Finance resources will be reviewed as part of the implementation of the new Finance system</p> <p><b>Issue addressed</b></p>



Recommendation	Priority Level	Management Response	Position at Previous Update	Position 2022
			<p>envisaged this will be looked at once normal service resumes.</p> <p><b>Issue being addressed</b></p>	

## 2016-17 Information Governance and Data Protection

Recommendation	Priority Level	Management Response	Position at Previous Update	Position 2022
<p>Council should roll out the ID badge system to all staff, visitors and contractors to ensure that people can be easily identified and that no unauthorised individuals gain access to information or areas which should be restricted.</p>	2	<p>The Council has recently purchased a machine to produce ID badges and a policy and process will be created to implement the changes.</p> <p>Civic Facilities Manager – April 2017</p>	<p>Currently the Civic Facilities Manager is processing requests for ID Badges as and when received. A policy is under development and there are plans to roll-out the use of ID badges to all staff and visitors.</p> <p>ID Badges have been rolled out to the majority of Council staff as part of the introduction of the new flexi system (i.e. a combined ID/flexi card).</p> <p>The issue of ID badges for visitors to Council facilities is still being raised on a regular basis with the Facilities Manager but has not yet been addressed.</p> <p><b>Issue being addressed</b></p>	<p>Audit was advised that the position is unchanged.</p> <p><b>Issue being addressed.</b></p>

## 2017-18 Corporate Governance

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
A process should be put in place to support preparation of Annual Assurance Statements at the appropriate levels of Council, to provide the Chief Executive with evidence of overall organisation Annual Assurance levels.	2	Accepted; Process to be implemented.  Responsible Officer & Implementation Date Director of Corporate Services December 2017	Audit was advised that due to resourcing issues during the year (vacant post and prioritisation of external resource to an investigation) the Draft Annual Assurance Statement has been revised and will be forwarded to SLT for consultation and consideration with the aim of rolling out during the 2020/2021 year.  <b>Issue being addressed</b>	Audit was advised that Annual Assurance Statements have been requested and received but that the process needs to be further developed in 2022/23..  <b>Issue being addressed</b>

## 2017-18 Asset Management

Recommendation	Priority Rating	Management response & deadline	Position at March 2019	2022
The Council should finalise the overarching strategic policy in relation to asset management. This policy should be communicated to staff and reviewed regularly.	2	Finalise draft policy, including procedural supplements and submit to SMT for consideration followed by submission to the consultation and Council approval processes. <b>Chief Financial Officer, by 30 June 2018</b>	It was agreed at the Land & Property Sub Committee in November 2018 to acquire additional support to develop an Asset Management Strategy. This is to be Completed by September 2019.  <b>Issue Being Addressed</b>	Council now has an approved Estate Strategy (2020-2025) and a Land & Property Policy adopted June 2020.  However there is no Asset Management Strategy in place which covers other fixed assets. It has been agreed that this policy will be developed. <i>Audit recommends that addressing this recommendation be prioritised.</i>  <b>Issue Being Addressed</b>

Recommendation	Priority Rating	Management response & deadline	Position at March 2019	2022
Procedures in relation to additions, disposals and transfers should be incorporated within the overarching strategic policy as per risk 1.	2	<b>See above response</b>  <b>Chief Finance Officer, by 30 June 2018</b>	As above.  <b>Issue Being Addressed</b>	As above.  <b>Issue Being Addressed</b>

### 2018-19 Town and Village Management

Recommendation	Priority Level	Management Response	Position at Previous Update	Position at June 2021
Management should develop a medium-term plan (3 years) which would support annual planning of activities.	2	A medium plan of 3-5 years would be the minimum term. Ideally this should be developed as part of a long term plan. The Long Term Plan should be based on master plans in combination with physical regeneration department to provide a strategic approach to Place Management	Audit was advised This will shortly be underway with the development of a new economic development strategy for the Borough. However, given the ongoing reduction of budgets in-year, it is impossible to ensure that all activities are ever completed. In addition, the funding for Regeneration remains held by the Department for Communities. Council will work in partnership to agree priorities and mix/match public realm with softer revenue-based activities, where revenue budgets allow.  <b>Issue being addressed</b>	Audit notes that the development of a Town & Village Management Strategy is ongoing and completion has been delayed due to changes in key staff.  This will be completed in 2022/23.  <b>Issue being addressed</b>

## 2018-19 Time Recording and Overtime

Recommendation	Priority Rating	Management response & deadline	2021
A corporate message should be distributed, reminding managers of the need to comply with the Working Time Regulations but also of the council's duty of care to its staff.	2	Content of message to be reviewed agreed by SMT and transmitted to all Heads of Service for distribution to service managers and supervisors.  CFO January 2019	<b>Issue not addressed</b>
An overtime policy should be drawn up and approved by Council.	2	Overtime policy to be developed  CFO – January 2019	Draft Overtime Guidelines developed in December 2021  <b>Issue not addressed</b>

## 2018-19 Off-Street Parking

Recommendation	Priority Rating	Management response & deadline	2022
Management should ensure that the car parking officer receives inspection reports from all Council areas.	2	Infrastructure has now discussed and agreed a maintenance & inspection regime with frequencies and that these subsequent reports are presented to the department.  <b>Head of Infrastructure.</b>	A maintenance & inspection regime with frequencies was agreed but there were continuing issues with inspection reports not being easily accessible to the car parks officer. Discussions have now taken place to consider IT system changes to ensure access to the inspection reports.  <b>Issue being addressed</b>

## 2018-19 Travel and Subsistence

Recommendation	Priority Rating	Management response & deadline	2022
Council should consider a complete review of essential and non-essential car users including the location of employees with a view of reducing overall travel costs to Council.	1	Essential User policy currently being reviewed, once implemented any assessment of essential user status can be carried out in accordance with the terms of the revised policy  <b>Chief Finance Officer – January 2019</b>	The Essential Car Users Policy was presented to Council in August 2019 and was not approved at that time. The Policy now requires revisiting to consider Councillor's feedback and any additional change will need to be renegotiated with unions.  <b>Issue being addressed</b>

## 2018-19 Insurance

Recommendation	Priority Rating	Management response & deadline	Previous Position	2022
The Council should develop an insurance strategy for Council which considers the insurance needs for Council, the structure of the overall level of risk and how Council will deal with insurance policy excesses etc.	2	<b>agreed</b>	<b>Being Addressed</b>	A draft Insurance Strategy has been developed and is due to go to Corporate Policy and Resources Committee following resolution of one final issue by Council's broker.  <b>Issue Being Addressed</b>

## 2018-19 Arts & Cultural Centres

Recommendation	Priority Rating	Management response & deadline	Position May 2021	Update May 2022
Council should update their fixed asset register for each centre with clear guidelines on usage.	2	Current Asset Registers will be created for Flowerfield and Roe Valley Arts Centre. <b>Cultural Development September 2019</b> <b>Facilities Manager,</b>	Asset registers – Work to address this started pre-covid. Roe Valley Arts Centre has always maintained an asset register which required updating. However, Flowerfield held an out-of-date manual file from many years ago, so the Operations Officer had to begin from scratch. The work was delayed due to the Covid-19 pandemic and furloughing of staff but work has now resumed and progress to address this is ongoing.  <b>Issue being addressed</b>	Audit verified that the Asset registers are in place and tested them for accuracy – no issues were identified.  <b>Issue Addressed</b>
Council should develop income and cash handling procedures for both centres.	2	Each venue maintains cash handling procedures and relevant staff are trained accordingly, however these procedures are not written down in definitive procedural document. <b>Cultural Development September 2019</b> <b>Facilities Manager,</b>	One of the centres drafted and implemented the procedures. The second centre was to replicate but due to the relevant staff member being on long-term sick leave and eventually retired this was delayed. The relevant post has been vacant since then. Another member of staff is now undertaking to ensure this is addressed in the coming weeks.  <b>Issue being addressed</b>	During a recent Audit of arts and culture centres Audit verified that cash handling procedures were in place are in place  <b>Issue Addressed</b>

## 2019-20 Fuel Management

Recommendation	Priority Rating	Management response & deadline	Position May 2021	Update May 2022
<p>Council should have a centralised documented policy for ordering fuel (or one for vehicle fuel and one for heating fuel) and should ensure the supporting procedures are documented and provided to all staff in the relevant service areas.</p>	<p>2</p>	<p>Procedures for ordering fuel (fleet &amp; heating) to be developed and issued to appropriate staff.</p> <p>Head of Estates – May 2020</p>	<p>Procedures for procurement of Fleet Fuel has been documented and will be taken to Committee in June 2021 for approval.</p> <p>There is a process around the ordering of heating oil and a template provided which outlines the need for quotes; however a comprehensive procedure is yet to be finalised.</p> <p><b>Issue being addressed</b></p>	<p>A policy and procedure for the ordering and management of fleet fuel was developed, finalised and approved in June 2021</p> <p><b>Issue addressed</b></p> <p>There is a process around the ordering of heating oil and a template provided which outlines the need for quotes; however a comprehensive procedure is yet to be finalised.</p> <p><b>Issue being addressed</b></p>
<p>Council should create and implement procedures governing the monitoring of fuel usage (for both Council's fleet of vehicles and building heating fuel) with the policy and procedure being provided to all relevant staff across service areas who will play a role in such monitoring (e.g. Operations, Estates, Leisure)</p>	<p>2</p>	<p>Procedure to be developed for monitoring fuel usage (both fleet &amp; heating)</p> <p>Head of Estates – May 2020</p>	<p>As mentioned, procedures for procurement of Fleet Fuel have been developed and will be taken to Committee in June 2021 for approval.</p> <p>Audit reviewed these procedures and notes that the Depot Manager is responsible for reviewing vehicle 'mpg' figures and fuel spend. Monthly reports detailing vehicle usage and fuel spend should be prepared and analysed for consistency.</p>	<p>See above</p>

Recommendation	Priority Rating	Management response & deadline	Position May 2021	Update May 2022
			<p><b>Issue addressed</b></p> <p>There is some centralised monitoring heating oil usage. As mentioned above Infrastructure Energy records each delivery of heating Oil for each site; it orders centrally and periodically requests ordering information from other depots so carbon and energy usage can be tracked. This process is yet to be set down in a documented procedure</p> <p><b>Issue being addressed</b></p>	
<p>The recommendations previously made to put in place appropriate documented guidance for budget preparation and to ensure all assumptions are fully documented and understood by all stakeholders should be addressed. Training should be arranged for all officers involved in budget matters.</p>	<p>2</p>	<p>Agree</p> <p>Heads of Finance - November 2020</p>	<p>Although no budget guidance has been developed by Council; Audit was advised that the estimates process for the FY 2021/22 was carried out over teams, email and telephone. The records of changes were included in the ZBB spreadsheets and various emails. The estimates process for the FY 2021/22 appears more robust than previous years.</p> <p>No budget manual is yet in place</p> <p><b>Issue being addressed</b></p>	<p>A budget manual is now in place</p> <p><b>Issue addressed</b></p>



Recommendation	Priority Rating	Management response & deadline	Position May 2021	Update May 2022
<p>Audit recommends that a record of discussions and agreements reached at meetings between Finance and Service areas to discuss budget matters during estimate preparation be retained. All actions agreed at these meetings in relation to finalising the estimates should be recorded and noted as resolved before the final estimate value is discussed by SLT and finally presented to Council.</p>	<p>2</p>	<p>Agreed</p> <p>Heads of Service – October 2020</p>	<p>Audit was advised that the estimates process for the FY 2021/22 was carried out over teams, email and telephone. The records of changes were included in the ZBB spreadsheets and various emails. Audit reviewed a selection of the correspondence and versions of budget preparation spreadsheets. These provide some evidence of issues being identified, discussed and agreed between the service managers, Director and ultimately SLT.</p> <p>It would be useful to have a record of the final version being accepted by the operational area.</p> <p><b>Issue being addressed</b></p>	<p>Finance have put in place a Budget Policy document, and this states that:</p> <ul style="list-style-type: none"> <li>• The Chief Executive and Chief Finance Officer will provide services with detailed guidance on the completion of the budget and service plan</li> <li>• The Chief Finance Officer shall maintain a full audit trail, providing analysis of budget movements from one year to the next. This audit trail will include an analysis of all adjustments including, growth, savings, inflation, resource redirections and budget pressures etc</li> </ul> <p>Audit believes the manual would be improved if it advised the Service areas to retain a record of discussions on the final agreement of the budget.</p> <p><b>Issue being addressed</b></p>

## 2019-20 Invoicing and Debtors

Recommendation	Priority Rating	Management response & deadline	Position @ May 2022
<p>Finance should create comprehensive documented procedures explaining the process of, and the roles and responsibilities, within invoicing and debtors (consider the use of screen shots for explaining system use and the inclusion of any templates used e.g. Daily Receipts Sheet. Management should ensure they are regularly reviewed and updated.</p>	2	<p>We aim to draw up a more detailed list of procedures for processing of invoices, to include roles, responsibilities and a schedule for the raising of certain recurring invoices. However it should be noted that a number of invoices are raised on an ad hoc basis, predicting the timing and frequency of such requests is not possible. Senior Finance Officer – Accounts Receivable, Sept 20</p>	<p>Audit was advised that the Finance team has been creating a suite of documented procedures and was provided with the following relevant to invoicing and debtors:</p> <ul style="list-style-type: none"> <li>• Invoicing &amp; Income procedures</li> <li>• Direct Debit procedures – including creating instalment plans</li> <li>• Bank Reconciliation procedures – which covers income &amp; debtor payment batch matching</li> <li>• Credit Control procedures – monthly aged debt review</li> <li>• Worldpay procedures – managing income received via online Worldpay</li> <li>• Cash handling procedures – for all Council facilities that receive cash or invoice payments</li> </ul> <p>Audit notes that detailed steps are included, associated templates are referred to, and screen shots are used.</p> <p>Roles and responsibilities are yet to be included.</p> <p><b>Issue being addressed</b></p>
<p>Finance should review and update the Policy for Bad Debt Management</p>	2	<p>Chief Finance Officer is responsible for reviewing and updating the Debt Management Policy.</p> <p>Chief Finance Officer</p>	<p>The Debt Management Policy was last reviewed and updated in February 2017. The Policy states it will be reviewed every 3 years. This is yet to be reviewed.</p> <p><b>Issue not yet addressed</b></p>
<p>Finance should review the format and content of the Debt Management Report provided to the Corporate Policy &amp; Resources Committee. The analysis of the grouping of debts should be reviewed</p>	2	<p>The current layout of the debt management report is dictated by the constraints of our finance system, Totalmobile. We hope to be using a new system within the next 12-18 months and it is envisaged that more</p>	<p>As previously advised to Audit the current layout of the debt management report is dictated by the constraints of our finance system, Totalmobile.</p>

Recommendation	Priority Rating	Management response & deadline	Position @ May 2022
<p>to ensure it is clear when a debt is outstanding for more than 90 days (consider combining 90 days and over 90 days as one group): current, 60 days, 90 days, Over 90 days.</p> <p>Totals should be included for all lists in the report, in the sections providing detailed breakdowns of over 90 days analysis, and in the sections containing write-off details. To ensure there are no errors in the information presented there should be a reconciliation of all figures presented in this report. The total at the beginning of the Report i.e. over 90 days (currently section 3 of the Debt Management Report) should be reconciled to the totals of the lists in the 90-day analysis and the debts written off section of the report.</p>		<p>comprehensive analysis of debt will then be possible. Until the new system is in place a reconciliation of all figures used in the report will be carried out each month.</p> <p>Senior finance officer – Accounts Receivable – reconciliation; immediate and review format; when new software is procured.</p>	<p>A new Finance system is under consideration and this issue will be addressed when the new system is in place.</p> <p><b>Issue being addressed</b></p>

## 2019-20 Waste Management

Recommendation	Priority Level	Management Response & Deadline	Position 2022
<p>Audit recommends that contract management guidelines are developed and documented by Council staff to assist in the management of waste contracts.</p> <ul style="list-style-type: none"> <li>Quarterly monitoring form be completed</li> </ul>	2	<p>Contract performance issues are dealt with informally or as a collective through the North West Region Management Group. Operational issues with contractor performance are raised by managers or transfer shed operations. The Ops Technical Manager records and checks</p>	<p>Due to the impact of Covid contact with contractors to discuss any issues regarding the delivery of contracts/services has been maintained either by telephone or email as and when required.</p>

Recommendation	Priority Level	Management Response & Deadline	Position 2022
<ul style="list-style-type: none"> <li>Staff should arrange planned and surprise site visits to contractor locations and document the visit</li> <li>Regular contractor performance review meetings should be scheduled</li> </ul>		<p>diversion and recycling rates which are reported through Waste Data Flow. The NIEA are the responsible authority and regulator for end destination of waste streams. The NIEA and Council are in communication regarding waste licence breaches or suspensions that may affect contract performance. Management will formalise and record regular meetings with contractors including increasing site visits.</p> <p>Operations Technical Manager – April 2020</p>	<p>Waste data has been sought and received on a monthly/quarterly basis to monitor service provision by contractors.</p> <p><b>Issue addressed</b></p>

## 2020-21 ICT – Working from Home

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>ICT should arrange to put in place a comprehensive Disaster Recovery Plan, supporting recovery procedures and a Disaster Recovery testing schedule as soon as possible.</p>	2	<p>ICT has focussed resources on minimising the risk of ICT disaster in the first place, as opposed to dealing with the consequences of Disaster. This is in the form of hardware and software equipment such as firewalls and antivirus software and have been successful in providing a viable ICT solution to Council to date. With the Disaster Recovery Plan for Finance system in place, we plan to also document the informal arrangements which currently exist for</p>	<p>ICT continue to focus on the practical measures needed to minimize the need for ICT Disaster Recovery, initially in the form of secure hardware and software systems, and now increasingly on staff awareness of cybersecurity risks. The Formal ICT Disaster Recovery Plan is in draft form for approval by Members in the next 3 months (by September 2022).</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
		the other key systems when staff resources allow.	
<p>A process of regular monitoring of VPN usage should be put in place to see what trends develop (e.g. peak traffic times) and to ensure the bandwidth continues to be sufficient. The outcome of the VPN monitoring should be reported to the ICT Manager monthly and reported to SLT if issues arise.</p>	3	ICT will keep records of regular checks of VPN usage.	<p>Regular checks of VPN usage are in place.</p> <p><b>Issue addressed</b></p>
<p>It is recommended that Asset Management Policy &amp; procedure be put in place (for fixed assets other than land and property).</p>	2	<p>An Asset Management Policy will be developed for IT and the wider assets (by the Finance Team). ICT will comply with any Asset Management Policy developed by Council.</p>	<p>ICT are awaiting the Corporate Asset Management Policy.</p> <p><b>Issue being addressed</b></p>
<p>The current suite of ICT Policies should be reviewed, updated, and amalgamated to create a comprehensive ICT Security Policy which is 1) an accurate reflection of a Council's current security activities and, 2) provides realistic and attainable security goals. Associated procedures should be reviewed, updated, and aligned to the newly developed ICT Security Policy.</p> <p>In tandem with the development of the ICT Security Strategy an ICT Security action plan should be developed and highlight.</p> <ul style="list-style-type: none"> <li>Any security measures/actions which are deemed essential, some may already be referred to within the current ICT policies and procedures, but are not yet actioned by Council, some will have arisen as a result of PEN and</li> </ul>	2	Agreed	<p>Cyber Security training is now being implemented with a strong security focus on staff awareness in the form of tutorials and phishing campaigns. The ICT policies are currently being reviewed to address all issues raised by Audit and to reflect actual security measures in operation.</p> <p><b>Issue being addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>firewall testing, and some may be outlined in the ICT Business Plan 202-21. Responsibilities, deadlines and costs for addressing these should be recorded in the Action Plan.</p> <ul style="list-style-type: none"> <li>Any security measures which are desirable but not essential can be included in the ICT Security action plan but noted as longer term aspirations until staff resources or budget can be made available. Such measures should be removed from the ICT Security Policy &amp; Procedures until such times as they can be implemented.</li> </ul> <p>Where budget or staffing resource is a limiting factor on essential security measures this should be outlined in the ICT Security Action Plan and highlighted to SLT and elected members.</p>			
<p>HR should finalise and issue the Agile Working Policy as soon as possible and issue this to all staff. HR and ICT should ensure up to date guidance on ICT Security is included in the new policy.</p>	2	<p>HR is making all efforts to finalise the Agile Working Policy. ICT will scrutinize the Draft Agile Working Policy to ensure that it includes appropriate ICT security measures.</p>	<p>Agile Working Policy drafted by ODHR in conjunction with ICT and has been approved by Council. Audit obtained a copy.</p> <p><b>Issue addressed</b></p>
<p>Mandatory cyber awareness/ICT Security training for staff and testing of effectiveness post training should be introduced immediately.</p>	2	<p>Agreed - ICT will seek SLT approval to make training mandatory.</p>	<p>The Cyber Security training is now being implemented monthly with quarterly phishing tests being sent to all staff.</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
Mandatory annual GDPR refresher training should be introduced immediately.	2	<p>A business case for a Data Protection Officer is currently before Council for decision. One of the responsibilities envisaged for this proposed post will require the postholder to undertake appropriate training for Councillors and staff on data protection/GDPR issues. A requirement to provide annual refresher training for staff can be included as a specific requirement in the job description. The postholder would liaise with the HR Business Partner for organisational Development in relation to the organisation and provision of such training for staff.</p> <p>If the DPO post is not agreed by Council, then discussion would have to take place with OD/HR on suitable providers and arrangements for such training.</p>	<p>A Data Protection Officer has been appointed by Council and took up post in March 2022. The DPO job description includes a requirement to provide appropriate training, including annual refresher training, for Councillors and staff on data protection issues. The new postholder is currently developing an Action Plan on a range of actions in relation to data protection which includes training and will liaise OD/HR on the organisation and provision of such training.</p> <p>Online Training Module for GDPR Essentials rolled out via Ihasco. GDPR Training included in the 2022/23 Learning and Development Plan.</p> <p><b>Issue addressed</b></p>
ICT and ODHR should jointly agree a process for ensuring ICT is informed in a timely manner when there are staff changes (which affect the right to access council's IT systems and data).	2	Agreed and HR will issue an email to all HR staff to remind them regarding of the process of issuing leavers email.	<p>A reminder has been issued to ODHR Team to ensure ICT are aware of any leavers.</p> <p><b>Issue addressed</b></p>
Council should ensure ICT staffing is sufficient to ensure security issues are promptly addressed. If difficulties persist in filling the relevant vacancy in the ICT team the following should be considered:	2	Agreed.	<p>All permanent high-level positions have been filled and a Business Case for 2 additional posts is to be produced.</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
<ul style="list-style-type: none"> <li>• A review of the job description and pay scale of the post; or</li> <li>• Temporary hiring of an external expert to address urgent ICT Security matters.</li> </ul>			
<p>It is recommended that a record of checks on back-ups is retained. Consider introducing a checklist of ICT Security actions (such as back-ups) including their frequency and record initial and date of who performed the check.</p>	3	Agreed.	<p>A record of checks on backups is now retained. The checklist is also being developed.</p> <p><b>Issue addressed</b></p>

## 2020-21 Business Continuity and Emergency Planning

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>The overarching Corporate Business Continuity Plan should provide an operational document that sets out priorities, management structures and communication mechanisms to ensure an appropriate response to any disruption.</p> <p>Audit recommends that the Corporate Business Continuity Plan be reviewed and its format considered with a view to shorting the document to make it more user friendly in the event of an incident. A corporate document should be produced shorter in length containing one list of internal and external interdependencies.</p>	2	<p>A review of the plan will be undertaken with a view to align more closely with the format suggested in ISO 22301. This will be incorporated in the Health &amp; Built Environment Business Plan 21-22. Individual service area business plans will supplement as appendices. It is requested that a review of responsibilities in respect of Business Continuity be undertaken in addition to the adequacy of the resources provided to ensure that a satisfactory level of assurance for this function can be provided.</p>	<p>In progress. A review of Councils Business Continuity Plan was included in the Health &amp; Built Environment Business Plan for 21-22 however this was not achieved.</p> <p>The Health &amp; Built Environment Business Plan for 22-23 undertakes to progress review of Councils Business Continuity Plan in accordance with the Business Continuity Institute (BCI) Good Practice Guidelines with a view to aligning more closely with ISO 22301 by completing the following stages of the Business Continuity Management Lifecycle by March 2023:</p>



Recommendation	Priority Level	Management Response	Updated Position 2022
<p>As previously recommended Council should consider following the outline ISO 22301 in the future.</p>			<ul style="list-style-type: none"> <li>• PP1 Policy</li> <li>• PP2 Embedding</li> <li>• PP3 Analysis</li> </ul> <p><b>Issue being addressed</b></p>
<p>Revised and updated Service Continuity Plans should be forwarded to the Head of Health and Built Environment to allow the Corporate Document to reflect the current position. Service Contingency plans should be updated to reflect the effect of the pandemic on service delivery and to ensure that all risks are addressed.</p> <p>Each directorate should ensure that there is alignment between the Corporate Business Continuity Plan and the ICT disaster recovery plan in the areas for which they hold responsibility.</p>	2	Agreed.	<p>In March 2022 a request was made for all Council Heads of Service to carry out an annual review of their service business continuity plan and forward to Health &amp; Built Environment. The return of a number of updated plans is awaited and is being followed up.</p> <p><b>Issue being addressed</b></p>
<p>Business continuity plans should be tested periodically. This should include:</p> <ol style="list-style-type: none"> <li>a) Recovery of critical applications systems at alternate site(s).</li> <li>b) Compatibility of IT and workspace facilities (e.g. printers, telecommunications).</li> <li>c) Notification of updates to procedures and lines of communication.</li> <li>d) Recovery of critical business processes.</li> </ol> <p>All tests should include IT and officers from the relevant section. Tests should be documented and discussed with SMT to ensure all issues are resolved.</p>	2	<p>Responsibility for testing function area Business Continuity Plans rests with the Head of Service responsible. A test plan will be incorporated into the revised Business Continuity Plan. A testing regime for other functional areas will be agreed through Councils internal Emergency Planning Implementation Group (EPIG). It will be the responsibility of each Head of Service to test their own specific function Business Continuity arrangements and provide a written report of the outcome to the Head of Health &amp; Built Environment.</p>	<p>Test plan to be developed as part of the Business Continuity Plan review. Finance Business Continuity Tests were carried out of Accounts Payable in January 2021 and of Payroll in February 2021. The tests are to be repeated in May/June 2022.</p> <p><b>Issue being addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
These plans should be independently reviewed on a periodic basis to ensure that they are fit for purpose.	3	Accept subject to resource.	<b>Issue not yet addressed</b>
A Business Continuity Policy should be developed for Council that clearly aligns the Councils strategic objectives including resources and ICT.	2	Agreed (TBC).	Being brought before SLT in May 2022. <b>Issue being addressed</b>
Council should ensure that regular training takes place for officers likely to be called on to lead or be part of the business continuity management and support team.  Elected members who also are likely to attend emergency situations should undertake any training also. Lessons learnt from these training exercises should be used to determine any amendments required to the business continuity plan.	3	To be prepared and implemented following review and approval of the Business Continuity Plan. A training plan will be prepared and agreed via the internal Emergency Planning Implementation Group. Training will be provided to both elected members and employees. It will be necessary to provide sufficient resources in order that the training may be delivered.	Several staff attended Business Continuity training in March 2022. Course places were however limited. Elected member and further staff training will take place as and when further courses become available.  <b>Issue addressed</b>

## 2020-21 Corporate Health and Safety

Recommendation	Priority Level	Management Response	Updated Position 2022
The Health and Safety Unit (HSU) should review the current risk assessment guidance and if necessary, update it whilst tracking the different versions with relevant date and sign off by responsible owner. If no update is required, the team should still record that the document has been reviewed.	3	The document will be reviewed, although no changes are expected.	Audit was advised that the document has been reviewed  <b>Issue addressed</b>

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>All council facilities should be reminded of the importance of having emergency plans in place and that these need to be provided to staff and on display. All staff should be regularly reminded of their facility's emergency plan.</p>	3	<p>Assume that this refers to evacuation plans, which are usually raised in the Fire Safety Officers report. The health and safety unit (HSU) will remind all service heads of the requirement for the display of this information and for the need for communication to staff. HSU will liaise with the Fire Safety Officer to ensure best practice in this area in terms of evacuation plans and will include a watching brief in any future inspections.</p>	<p>Audit was advised that this was Discussed with Fire safety officer and included in inspections going forward</p> <p><b>Issue addressed</b></p>
<p>Managers should be reminded that they need to review, and counter sign the weekly inspection form and in situations where they are unable to physically sign the form an acknowledgment of review by e-mail should be retained.</p> <p>The leisure centres should review their checklists and introduce the additional checks from the OSH template onto the current template.</p>	3	<p>HSU will remind Heads of Service and Managers of the need for this verification process. We will speak specifically to the leisure centre managers to ensure consistency.</p>	<p>Audit was advised that Managers and HoS have been informed of the need review and countersign weekly inspection forms. Leisure centres are now using OHS 024</p> <p><b>Issue addressed</b></p>
<p>The H&amp;S team should introduce a schedule of refresher training for undertaking risk assessments and all staff who are responsible for carrying out risk assessments should attend. There should also be a record of training delivered with those staff attendance being tracked to ensure all relevant staff refresh their knowledge every 2-3 years.</p>	2	<p>Observation regarding in house training not being carried out reflects a staffing resource issue. Record keeping for training is the responsibility of either the Manager or OD/HR. HSU has informed HR of any training it has carried out in the past. This recommendation will be discussed with OD/HR to progress. Corporate Health and Safety Manager will raise with OD/HR.</p>	<p>HSU do not have the resource to deliver or arrange training at present. However, through liaison with OD/HR use of an insurance bursary and IOSH training which includes risk assessment training has been delivered for those responsible for risk assessments.</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>The HSU should create a central list of remedial actions arising from inspections or investigate if such information can be generated in report form within AssessNet, The central list should be added to as and when remedial actions are recommended to service areas. This central list should also be used to remind responsible managers of any outstanding remedial actions when necessary.</p> <p>The HSU should also remind those responsible officers and staff to ensure that the remedial action status is updated on AssessNET in a timely manner. All implemented remedial actions should only be set to complete when evidence has been provided to the HSU.</p>	2	<p>Access to a central drive will be arranged for the HSU. A folder will be established for all inspections with spreadsheets of outstanding actions which can be tracked and referred to relevant managers. HSU will monitor and update the status of the actions and those not implemented will be raised with SLT.</p>	<p>A central drive for HSU has been established and a spreadsheet of actions arising from inspections/other interventions has been compiled. This will be shared with SLT via the corporate Health and Safety committee</p> <p><b>Issue addressed</b></p>
<p>The HSU should be reminded to articulate exactly what the issue is and what is required to mitigate that issue within each inspection report.</p>	3	<p>Reports are generally discussed with managers at the time of the inspection to clarify findings. However, for the purposes of record keeping, reports will have a list of clear recommendations going forward.</p>	<p>Each report now includes a clear action plan with recommendations arising from the inspection.</p> <p><b>Issue addressed</b></p>

## 2020-21 Environmental Health – Licencing

Recommendation	Priority Level	Management Response	Updated Position 2022
A short report on the revised fee structure and how Council officials will manage this should be drafted and brought to Council as soon as is feasible.	3	A report relating to the revised fee structure has been prepared and will be presented to the Environmental Services Committee in March 2021. Correspondence from DfC was only received 10 <sup>th</sup> February 2021. Officers will seek to apply a consistent approach to the processing of Entertainment Licences across NI through engagement with the NI Licensing Forum (Council Licensing Officers) and officials from the Department for Communities.	Audit reviewed the report updating Councilors on Entertainment Licences fees and verified through a review of meeting minutes that this was presented to the Environmental Service Committee on 9 <sup>th</sup> March 2021  <b>Issue addressed</b>
Include a written note on the issue of refund of entertainment licence overpayments in the documented procedures.	3	Application Processing Procedure to be reviewed and reference made to processing refunds and overpayments.	There has been a change to the way Council processes applications and a new procedure is being drawn up which will include issues of refunds  <b>Issue being addressed</b>
Staff should be reminded of the importance of keeping Tascomi records fully up to date, including uploads of all supporting documents from the premises file.	3	Staff will be reminded of importance to keep physical and electronic records up to date.	Incorporated into ongoing team meetings  <b>Issue addressed</b>
Council should expand the existing documented procedures around Entertainment Licencing to include guidance on the permitted circumstances for issuing a Provisional licence.	3	Application Procedure to be reviewed and amended to include guidance on the issue of provisional licences.	There has been a change to the way Council processes applications and a new procedure is being drawn up which will include consideration of provisional licenses  <b>Issue being addressed</b>

Recommendation	Priority Level	Management Response	Updated Position 2022
The Environmental Health Service Team should undertake an exercise to map the current process (preferably using flow charts) and linking the steps to roles and responsibilities across the various teams involved to ensure clarity over the procedures and to identify any opportunities for streamlining.	2	The existing text-based procedure was for Environmental Services staff only. It will be reviewed, and flowcharts developed to clarify the process identifying roles and responsibilities and where possible determining efficiencies and reducing risk. This will be a cross cutting exercise involving the Finance section and those responsible for reception staff at all civic buildings.	There has been a change to the way Council processes applications and a new procedure is being drawn up which will include flow charts and responsibilities. This new procedure is being implemented to improve and streamline the application process and to achieve higher rates of legal compliance from the premises. This outcome – which in detail is to ensure all applications or outstanding renewals are effectively dealt with within 8 weeks - has now been made a performance indicator for the service  <b>Issue being addressed</b>
Finance should document the existing procedures around managing WorldPay income.	3	This Procedure will be documented.	Audit verified that Finance have put in place a documented procedure around managing WorldPay income.  <b>Issue addressed</b>

## 2020-21 Capital Projects

Recommendation	Priority Level	Management Response	Updated Position 2022
Council should update the MTFP to include a detailed analysis of the medium-term financial position, underpinned by clear assumptions, including the impact of Covid-19. The Capital Programme should be clearly aligned to the financial projection within the MTFP and	2	Agreed.  Chair of CPWG Supported by CPWG dedicated finance officer Nov/Dec 2020	Audit was provided with the latest draft version of the MTFP. It is not yet finalised.  <b>Issue being addressed</b>

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>a Capital Strategy should be put in place. A Capital Strategy should include capital expenditure, investments, liabilities and treasury management, along with sufficient detail to allow all members to understand how stewardship, value for money, prudence, sustainability and affordability will be secured and how they will meet legislative reporting requirements. It should include details of planned disposals and how realization of assets has been considered and will be managed.</p>			
<p>Audit recommends that the documented guidance and templates in use for capital projects be reviewed and updated as soon as possible.</p>	2	<p>Agreed – the CPWG currently uses templates for CPWG meetings – the SRO’s are now required to complete these templates prior to meetings at procurement advancement stages 1,2,3. Economic business case section will be developed within these templates.</p> <p>Chair CPWG &amp; SROs – Nov 2020</p>	<p>Business case templates were developed and issued to CPWG members. In addition, Business case training took place in October 2021.</p> <p>Audit was provided with the Business case templates and reviewed the slides used at the Business Case training.</p> <p><b>Issue addressed</b></p>
<p>Audit recommends that the ToR requires further detail and greater clarity over governance reporting arrangements. The following points should be considered:</p> <ul style="list-style-type: none"> <li>Although it is referred to in the ToR the main aim of the CPWG should be clearly stated; wording such as the following should be considered, “to advise SLT and Council on prioritisation of capital projects, within the constraints of the capital and revenue budgets.”</li> </ul>	2	<p>Agreed – the ToR is to be updated as suggested – The Chair of the CPWG will provide information monthly or sooner if needed by SROs and a Business Support Officer will be assigned the responsibility of administrative support for the CPWG. The Chair of the CPWG will provide regular updates to SLT in line with project stages. A member of the Finance team will be nominated to support the CPWG. A diagram of the</p>	<p>Updated ToR currently being developed</p> <p><b>Issue being addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
<ul style="list-style-type: none"> <li>Who will provide what information, in what format and how frequently to the CPWG?</li> <li>Who will provide administration support to CPWG; including minutes of meetings?</li> <li>How often and in what format will CPWG report to SLT? Who will prepare this information?</li> <li>Who will provide the Finance information? A member of the Finance team should be nominated to oversee the capital expenditure and attend CPWG meetings.</li> <li>A diagram of the governance reporting arrangements should be included to ensure clarity and agreement over roles and responsibilities in the scrutiny and approval of all capital projects and the capital programme.</li> </ul>		<p>governance reporting arrangements has been developed.</p> <p>Chair of CPWG Supported by CPWG dedicated finance officer Oct/Nov 2020</p>	
<p>Progress of the total Capital Programme expenditure, compared to the projected Capital Programme cost should be a standing item on the agenda of the CPWG and Finance Committee. The resulting discussion at both levels should always be documented in the meeting minutes.</p>	2	<p>A standard finance template will be developed and embedded into all project reports advancing to any stage of the procurement process. This will inform members of the capital programme financial status and the impact of the project.</p> <p>Chair CPWG supported by finance officer and compliance of SROs (members of CPWG) Oct/Noc 2020</p>	<p>Audit reviewed the CPWG minutes and found that Capital Expenditure is a standing item on the agenda and discussions on debt and expenditure were documented in the meeting minutes.</p> <p><b>Issue addressed</b></p>
<p>Audit recommends that 1 person on the finance team is solely dedicated to have oversight of strategic matters including the Capital Programme. This should take place as soon as possible.</p>	2	<p>Agreed – this is essential and urgent for the CPWG.</p> <p>Chair CPWG supported by finance officer Oct 2020</p>	<p>Audit was advised that the Interim Director of Finance provides oversight and is supported by a Capital Accountant.</p> <p><b>Issue addressed</b></p>



Recommendation	Priority Level	Management Response	Updated Position 2022
<p>The Council's guidance on Project management should be expanded to include more information on the timing of and the content of PPEs. The guidance should reference PPEs created for grant funded projects and clarify if a second PPE is required for internal Council purposes. Templates should be developed for PPEs. Every PPE should be reviewed by the CPWG and forwarded to the relevant Committee in a timely manner. Training on PPE should be provided to all officers across Council who are involved in overseeing capital projects.</p>	<p>3</p>	<p>Agreed – a standard format will be developed in conjunction with the CPWG. The responsibility for the PPE (stage 4) investigation and data collection shall rest with the SRO and be evidence based for the CPWG to review. The PPE criteria should be based on the original business case criteria, in order that a comparison is directly made with the business case objectives. The criteria and PPE will be required to be reviewed by the CPWG.</p> <p>The CPWG should be the body that reports PPE's as it's a collective body and thus independent to the individual SRO business case.</p> <p>SRO is responsible for PPE; CPWG will support development of PPE template – Date to be confirmed by SRO for the procedure and docs to be presented to the CPWG</p>	<p>PPE training took place on the 15 Dec 2021 and Audit reviewed the training slides used.</p> <p>PPE templates are also in place and were provided to Audit.</p> <p><b>Issue addressed</b></p>
<p>All completed PPEs should be forwarded to the CPWG and relevant Council Committee shortly after 1 year of a project being completed. The resulting discussion should be noted in the relevant meeting minutes.</p>	<p>2</p>	<p>Agreed – SRO to prepare PPE which must be reviewed by the CPWG.</p> <p>This will be linked to the previous recommendation and will start as soon as templates are agreed</p>	<p>As part of the PPE training which took place on the 15 Dec 2021 example PPEs were worked upon for 2 Council projects and completed after the workshop.</p> <p><b>Issue addressed</b></p>

## 2020-21 Agency Staff

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>HR should review and update the guidelines, and include the updated guidance note from 2019 in the main guidelines document. HR should also enhance the document by clearly stating council's agreed policy on the use of agency staff. The policy and procedure should be agreed by the relevant Council committee and uploaded onto the staff portal. All directors, heads of service and managers should be made aware of the policy and procedure and advised of any updates to the document following regular periodic review.</p>	<p>2</p>	<p>ODHR will review and update the guidelines. A Policy / procedure will be developed for agreement by the relevant Council committee and uploaded onto the staff portal once agreed. In the interim the audit findings will be shared with the ODHR team to start implementation of the issues raised. <b>Head of ODHR</b> <b>Policy drafted by 31 March 2021</b></p>	<p>Audit found that an updated Policy for Managing the Use of Agency Workers was put in place in January 2021.</p> <p>In addition, a summary guidance document on the revised Policy was issued to line managers in February 2021.</p> <p><b>Issue addressed</b></p>
<p>In line with the current (Agency Staff) guidelines quarterly reviews by line managers, should be undertaken of the length of all Agency Staff assignments and the reasons for long term use should be discussed with the relevant director who should actively challenge the numbers of agency staff in long-term posts.</p>	<p>2</p>	<p>HR Business Partners discuss Agency Staff assignments with HoS although this has not been formally documented in the past. This will be formalised going forward, with a quarterly report prepared for SLT review. <b>Head of ODHR</b> <b>Implementation date December 2020</b></p>	<p>Audit was advised that in line with updated Policy formal reports are now prepared and issued on a quarterly basis to Directors to facilitate their review of length of agency assignments. In addition, Agency Worker Variance reports on hours worked and costs across each service area are issued monthly to the respective Director and his/her Heads of Service. Audit reviewed a sample of such reporting for quarters 1-3 2021-22 and monthly months May-October 2021 and found evidence of reports being prepared, issued and acknowledged as reviewed by the SLT.</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>Human Resources should consider updating the request form to include additional information:</p> <ul style="list-style-type: none"> <li>• A statement that re-deployment was considered.</li> <li>• Planned dates for planned permanent recruitment if it is to cover a vacant permanent post.</li> <li>• Required skills and qualifications and/or job description.</li> <li>• In line with HR's new approach – an end date for the assignment.</li> </ul>	<p>3</p>	<p>ODHR will update the request form to include additional information:</p> <ul style="list-style-type: none"> <li>• A statement that re-deployment was considered.</li> <li>• Planned dates for permanent recruitment if it is to cover a vacant permanent post.</li> <li>• In line with HR's new approach – an end date for the assignment.</li> </ul> <p>ODHR will ensure the required skills and qualifications (JD &amp; PS) for the position are always attached to the email and retained on file.</p> <p><b>Head of ODHR Implementation date December 2020</b></p>	<p>The Agency Request Form was updated, and an additional form was created for the extension of an agency worker's planned period of work. Audit reviewed both forms and found that it is clearly noted that re-deployment has been considered, start and end dates for assignment, and details of planned recruitment if covering a vacant approved post. The request form also states that a job description and personnel specification must be attached.</p> <p><b>Issue addressed</b></p>
<p>All relevant staff should be reminded of the importance of fully completing the AW1 Request Form Agency Worker document to request an agency worker, and all Managers, HOS and directors should be reminded to sign the form. In circumstances where a Director is not available to provide approval (e.g. due to being on leave) and the request cannot wait until the Director has returned the Director must be asked to provide retrospective approval upon return to the office. Those completing the request form should be reminded to provide as much detail as possible within the business case section. HR should also ensure that they sign and date the form upon receipt and also sign and date it</p>	<p>3</p>	<p>ODHR will not accept any forms which have not been signed by the relevant signatories.</p> <p>The business case section should always be completed in full and ODHR will not accept any forms which have not been completed in full.</p> <p>ODHR will ensure to sign and date the form upon receipt and also sign and date the form when it has been processed to the agency.</p>	<p>The updated Policy and guidelines issued to line managers make it clear that OD/HR will not accept any forms submitted without full and complete content such as:</p> <ul style="list-style-type: none"> <li>▪ Signed by the relevant signatories</li> <li>▪ Incomplete business case/reason</li> <li>▪ Assignment details (e.g. duration/end date)</li> </ul> <p>(Due to current remote working arrangements an electronic signature or email trail confirming approval from the relevant signatories is acceptable.)</p>

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>when it has been processed to the agency or retain this detail on a tracking spreadsheet.</p>		<p>Due to current remote working arrangements an electronic signature or email trail confirming approval from the relevant signatories is required.</p> <p>These arrangements will be communicated in the forthcoming Policy.</p> <p><b>Head of ODHR Implementation date December 2020</b></p>	<p>Audit testing revealed the updated forms are being used and extension request forms are being used; and ODHR are actively pursuing updated information on reasons for extensions.</p> <p><b>Issue addressed</b></p>
<p>Council should ensure that there is clarity around the precise nature of the triangular relationship between Council, the agency and agency staff in relation to responsibility for and management of performance/errors/wrongful acts of agency staff. OD/HR should document the current process for dealing with issues with performance of agency staff and make it available to the HR team and relevant Managers and Heads of Service. Line managers can then refer to the document and be more certain of their actions when they are dealing with such situations.</p>	2	<p>New Council Policy/Procedure to address this issue. Liaise with agency regarding the management of performance/errors/wrongful acts of agency staff, to inform the Policy.</p> <p><b>Head of ODHR Policy drafted by 31 March 2021</b></p>	<p>Audit reviewed the updated Policy for Managing the Use of Agency Workers (January 2021) and found the process for managing agency worker performance and conduct/misconduct was clearly stated in section 16 and 17.</p> <p>In addition, a summary guidance document on the revised Policy was issued to line managers in February 2021.</p> <p><b>Issue addressed</b></p>
<p>HR should consider undertaking routine spot checks of qualifications and documenting these checks to provide assurance that the agency is using candidates with the necessary qualifications and experience. Alternatively, as the agency is responsible for carrying out all checks and references, they must continue to do so, but must also provide evidence of these to Council managers in a timely manner in advance of an agency staff worker</p>	3	<p>ODHR will carry out routine spot checks on a monthly basis, for a trial period of 6 months subject to review. A sample will be chosen at random (20% of new starts for that month across different service areas and job roles) Pending the results, and assurances following the 6 month</p>	<p>Audit verified that spot checks on agency staff qualifications were carried out in December 2021</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
reporting for duty. The relevant hiring manager should ensure they receive and review these documents prior to the candidate starting work.		<p>period, the trial period may be extended or reduced.</p> <p><b>January 2021</b></p>	
<p>A formally documented review of the performance of the agency should be carried out at least annually. This should provide documented evidence that any issues, with the agency and the service they provide, which have been identified by Council officers and HR, have been resolved. Any interim meetings to discuss issues arising during the year should be documented and any issues raised should be followed up and noted as resolved. A tracker of issues being raised should be retained by HR noting the issue; the date raised, the date the agency was informed, and the date was resolved. (this should form the basis of any review of the agency).</p>	3	<ul style="list-style-type: none"> <li>Quarterly meeting between the Agency, Head of ODHR and any other relevant Director to review any issues.</li> <li>ODHR to open a tracker spreadsheet to detail all issues (noting the issue; the date raised, the date the agency was informed, and the date was resolved).</li> <li>All meetings with the Agency to be documented / recorded.</li> <li>Initial meeting held on 26th November 2020, with Directors, ODHR and Managing Director Staffline (NI).</li> </ul> <p><b>Head of ODHR</b>  <b>Initiate quarterly meeting by 31 January 2021</b>  <b>Initiate tracker spreadsheet by 31 January 2021</b></p>	<p>Audit reviewed the tracker spreadsheet created by ODHR to record ongoing issues with the contracted Agency. It records all appropriate information and evidence discussion and follow-up with the Agency.</p> <p>ODHR and SLT hold quarterly meetings with representative's from the Agency to discuss ongoing matters. Audit reviewed notes of such meetings held in September and December 2021.</p> <p><b>Issue addressed</b></p>
<p>Audit acknowledges that in the last 6 months that there has been increased focus on reducing the reliance on Agency Staff by SLT. However, it is recommended that to keep the focus on this matter, Agency staff numbers and costs should be an agenda item at SLT meetings (at least once per month). The monthly HR spreadsheets (or a summary report of these figures)</p>	2	<p>Directors are provided with the agency overview and the detail for their respective areas on a monthly basis. SLT will add 'Agency Review' as an agenda item on a monthly basis, to review the monthly information provided by ODHR</p>	<p>Audit reviewed the last 2 quarterly reports to Directors/Committee which include detail of Agency worker usage and cost and the minutes of Committee meetings were these reports were presented and discussed.</p>

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>should be discussed at SLT meetings and the various reasons for the long-term use of agency staff should be documented in detail and actions identified to reduce the numbers of agency staff. Progress of the actions to reduce agency staff costs should be monitored, discussed and documented at SLT meetings.</p>		<ul style="list-style-type: none"> <li>• ODHR to send the monthly overview to the Heads of Service.</li> <li>• Directors will continue to discuss at their meetings with Heads of Service.</li> <li>• ODHR will continue to challenge each request and compare against agreed structure. In-house transformation/re-organisation is progressing as approved and this will further reduce the need for and dependency on Agency staff.</li> <li>• ODHR are preparing quarterly reports which will be provided to the Director/Committee and include detail on Agency workers usage and cost.</li> </ul> <p><b>Head of ODHR Policy drafted by 31 January 2021</b></p>	<p>Audit also reviewed monthly overviews from ODHR to the following Heads of Service for the period May 2021-October 2021 - Head of Estates and Head of Sports and Well-Being.</p> <p>Audit notes that comparisons report for the same periods in the previous year are also provided by ODHR.</p> <p>Audit reviewed SLT minutes from August 2021 until January 2022 and found regular discussion on the numbers of agency staff and the ongoing actions being taken to reduce usage of agency staff.</p> <p>ODHR provide HoS and SLT with all the information they require to monitor and manage agency staff usage.</p> <p><b>Issue addressed</b></p>

## 2020-21 Review of Credit Card Usage

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>Audit recommends that the Corporate Credit Card policy be reviewed to ensure that it incorporate changes in policies and personnel.</p> <p>Audit recommends that the corporate credit card expenditure be extended to ensure that each transaction is supported by an order/purchase form completed by the officer procuring the expenditure and formally signed off by the Director</p>	3	<p>Accepted – Corporate Credit Card policy will be reviewed, updated and circulated</p> <p>Chief Finance Officer June 2021</p>	<p>The Corporate Credit Card policy was revised and approved by the Corporate Policy &amp; Resources Committee on 25<sup>th</sup> May 2021. In the new Policy there is a template for an Approval form included as an Appendix which should be completed by the officer requesting to use the credit card and formally signed off by the card holder.</p> <p>A further reminder was issued by Finance to all Credit Card holders of the recommendations made by Internal Audit and the need to comply with the Credit Card Policy.</p> <p><b>Issue addressed</b></p>
<p>Audit recommends that directorates only charge expenditure to its Council credit card. Expenditure should not be incurred on another Directorates card.</p> <p>Authorised limits for credit cards should be reviewed to ensure that they remain at appropriate levels for the service area.</p>	3	<p>Accepted and Implemented Staff have been reminded of the procedures in respect of Council corporate credit cards – February 2021</p>	<p>Audit was advised that one Director issued a reminder to the staff within that Directorate who use credit cards. In addition, Finance has issued a centralised reminder to all card holders of the recommendations made by Internal Audit and the need to comply with the Credit Card Policy.</p> <p>Audit was advised that credit card limits are appropriate.</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
<p>It is recommended that the Corporate Credit card be used for proper and legitimate expenditure incurred on behalf of Council, and subsistence claimed through the appropriate means. Staff should be reminded of the relevant policies in place.</p>	<p>2</p>	<p>Following the issues raised by internal audit, guidance was issued to staff on the 15th February 2021 advising:</p> <ul style="list-style-type: none"> <li>• Corporate credit cards are not to be used for travel and subsistence. (These must be claimed retrospectively).</li> <li>• Only Leisure &amp; Development Corporate credit cards to be used for L&amp;D purchases</li> <li>• All purchases are to be authorised by the card holder in advance</li> <li>• A record of all transactions is to be retained by the card holder</li> <li>• In line with the procurement policy, 'best value' is to be demonstrated for all purchases under £1,000</li> </ul>	<p>Audit was advised that one Director issued a reminder to the staff within that Directorate who use credit cards. In addition, Finance has issued a centralised reminder to all card holders of the recommendations made by Internal Audit and the need to comply with the Credit Card Policy</p> <p><b>Issue addressed</b></p>
<p>Council credit cards should not be used to pay expenses or professional fees on behalf of staff</p>	<p>2</p>	<p>Accepted – as part of a wellbeing programme delivered on behalf and funded by PHA, the funder required Council Sport &amp; Wellbeing staff delivering the programme to have Personal Professional Insurance. Measures are now in place to ensure that such payments do not occur in future.</p>	<p>The revised credit card policy sets out more detail of the circumstances credit cards can be used and the type of expenditure which would be paid using credit cards. The policy does not include a list of expenses which should not be paid using the Council credit card e.g., subsistence, professional fees etc.</p> <p>Audit testing of 15 credit card purchases in the period July 2021-September 2021 revealed no evidence of staff expenses or professional fees being paid for by credit card.</p> <p><b>Issue addressed</b></p>



Recommendation	Priority Level	Management Response	Updated Position 2022
<p>Audit observed the purchase of a Zoom license, using the Corporate Credit Card, but no consultation with ICT, despite Microsoft Teams being the medium of choice within Council and its use supported by Council's ICT team. The use of the corporate credit card to purchase capital items should be on an exception basis only. Staff should be required to requisition products via existing procurement contracts, where no contracts exist, the relevant staff should put in place a contract with the supplier. All corporate credit card expenditure and a summary of the review should be reported to those charged with governance.</p>	<p>3</p>	<p>Not normal circumstances (due to Covid-19); this would usually be referred to IT.</p>	<p>ICT issued an e-mail to all staff to request them to consult with ICT prior to investing in any ICT related software, hardware or license so that you can advise all service areas if such items can be shared in order to avoid any duplicate purchases</p> <p><b>Issue addressed</b></p>
<p>Credit card holders should be reminded of the importance of retaining receipts for all purchases for 6 years. Staff in departments using credit cards must ensure that they have adequate records in place</p>	<p>1</p>	<p>Credit card receipts are to be obtained and submitted to Finance to allow for VAT to be reclaimed</p>	<p>A reminder was issued by Finance to all Credit Card holders of the recommendations made by Internal Audit and the need to comply with the Credit Card Policy. This very clearly requested that "all credit card expenditure should be recorded and approved on the attached form and the relevant records be retained as supporting evidence, relevant records can be receipts, invoices, printed invoices or email confirmations of the order placed, preferably an invoice with VAT details as this will allow Council to recover the VAT."</p> <p><b>Issue addressed</b></p>
<p>There is a risk that Council is not achieving best value for money when items are purchased at short notice from the high street. There should be a review of the types of expenditure and an</p>	<p>3</p>	<p>Agreed to review</p>	<p>Audit was advised that no review had taken place as yet.</p> <p><b>Issue not addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 2022
assessment whether contracts are in place for that particular expenditure.			

## 2020-21 Performance Improvement

Recommendation	Priority Level	Management Response	Updated Position 21-22
<p>Council should document a Performance Management Cycle and procedure, which includes:</p> <ul style="list-style-type: none"> <li>• Clear explanation of the linkages between the key elements of performance management framework and how Council supports these linkages.</li> <li>• Key dates and deadlines in the cycle of activities which support the performance management framework (from planning, though monitoring feedback and revision).</li> <li>• All roles and responsibilities.</li> </ul>	2	<p>Council has developed and brought online several new initiatives and components of its Performance Improvement Cycle this past year. Council recognises and agrees that it is important to document and formalise these arrangements and as such work is ongoing on the development of an update Performance Improvement Cycle for Causeway Coast and Glens Council. This will be complemented by a new Policy once fuller guidance has been received from Dept Communities concerning the longer terms requirements under the Performance Duty.</p>	<p>Performance Improvement Cycle key milestones set out in annual Performance Improvement Plan. Key dates in cycle set out in Performance Section's annual Business Plan. New Policy still required to be approved. Under development now as cycle has now thankfully normalised following impact of Covid pandemic.</p> <p><b>Issue being addressed</b></p>
<p>Once a documented a Performance Management Cycle and procedure is in place Council should carry out a training needs assessment relating to the performance management cycle/framework and devise an appropriate training plan for staff.</p>	3	<p>Training on the APSE benchmarking process has been provided across Council, and the Services have held sessions in terms of Business Plan development. Agree that once Performance Improvement Cycle is</p>	<p>17 colleagues availed of APSE training and more will be given additional training in May/June 2022. Data input training for PERFROM platform required for key staff and will be completed before end June</p>

Recommendation	Priority Level	Management Response	Updated Position 21-22
		agreed that such a training need analysis and rollout should take place.	2022. Additional training will be planned once Performance Policy is completed.  <b>Issue being addressed</b>
Council should use the results of this first high-level Citizen Survey as a trigger for Directorates to develop their own service specific surveys in the future. The results of such surveys should be reported back to the Performance Improvement Officer and also used to inform future priorities.	2	Agreed - The development and rollout of Citizens survey is a welcomed development for Council and remains on track to be completed during the summer of 2021. One of Council's most important aims with this work is to encourage and grow a culture of engagement between the various Council Services and our citizens, and we expect this to grow.	A Citizens survey completed with over 2,300 responses. Reports on results and outcomes provided to directorates. PIP22/23 developing a further Improvement Objective around consultation at the service level.  <b>Issue addressed</b>
A procedure should be drawn up and documented to support a review and update of the Corporate Plan on an annual basis. The procedure must ensure all required data sources are identified and relevant personnel are aware of the timings and deadlines.	2	Performance Team would be happy to contribute and assist in any way possible in terms of development and ongoing review of the Corporate Strategy. It is agreed that a procedure is needed to ensure all required data is sourced and available to feed into the indicators to be used to access progress with the Corporate Strategy/Plan. Work on this procedure will commence and this will be documented and approved by the SLT as sourcing of data will cut across all Directorates within Council.	<b>Not yet addressed</b>
The format of the Business Plan should be reviewed to consider how to best to integrate PSE information and baselines need to be consistently	3	Performance Team has been involved in this process and indeed welcomes the positive steps made over the past year in	<b>Not yet addressed</b>

Recommendation	Priority Level	Management Response	Updated Position 21-22
<p>developed for KPIs in the BPs going forward. This should be a joint exercise between the Head of Policy (who oversees Corporate and Business Planning) and Performance Improvement Officer (who oversees APSE and Performance Improvement).</p>		<p>terms of content and early publication dates of Annual Business Plans. Indeed, Performance Team would be happy to contribute and assist in any way possible in terms of further development and ongoing review of the Business Planning process. This is an important step in the Performance Improvement Cycle. There will be a joint effort to review the format of the Business Plans.</p>	
<p>Some form of independent verification (at least on a sample basis) should be performed for data used.</p>	2	<p>Agreed - This is an important part of the Performance Improvement Cycle and has been raised by external audit. APSE does provide verification for our National Benchmarking data, central Government Departments do provide this for our Statutory indicators but do agree that there is a role for the Council Services to play in terms of providing some additional evidence/clarity over the verification of their Business Plan data. The Performance Team will discuss this with SLT to identify and agree how additional verification checks can be introduced.</p>	<p>Internal audit performed sample verification in 2021/22. This is a first step towards independent verification.</p> <p>APSE will be completing a piece of work in 2022/23 in which they will be working directly in Council, with key colleagues, to test and verify the data that they use for their APSE data benchmarking uploads.</p> <p><b>Issue being addressed</b></p>
<p>A process of reporting progress against Business Plans to SLT at the halfway mark in the year should formally be put in place. It should be investigated if reports, using RAG rating, can be produced from PIP to facilitate this. Once SLT</p>	2	<p>Agreed - Performance Team has been involved in this process and indeed welcomes the positive steps made over the past year in terms of content and early publication dates of Annual</p>	<p>Audit was provided with a schedule of the reporting that has taken place during 2022/23.</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 21-22
<p>have reviewed and approved the 6 monthly progress report this should be taken to the relevant Council Committee.</p>		<p>Business Plans. It has also been welcomed that the Directorates have committed to in-year 6-month updates to Committee on their progress against Business Plan targets. Performance Team would be happy to contribute and assist in any way possible in terms of further development and ongoing review of the Business Planning process. This is an important step in the Performance Improvement Cycle. The Performance Team will discuss with SLT and a way forward will be agreed.</p>	
<p>It is recommended that the ToR for the Audit Committee be updated to remove this requirement and that the appropriateness of ongoing responsibilities in relation to Performance Improvement be reviewed as part of an annual review of the ToR of the CP&amp;R Committee.</p>	<p>3</p>	<p>Agreed - CP&amp;R is the Committee that approves the annual Performance Improvement Plan and the annual Performance Self-Assessment. Therefore, it should be the committee to which all related updates and progress reports are taken. A review of all Committee ToRs is planned, and this issue will be considered at this time.</p>	<p><b>Issue addressed</b></p>

## 2020-21 Community Planning

Recommendation	Priority Level	Management Response	Updated Position 21-22
<p>The Community Planning team should create and implement a terms of reference for the Action Steering Group with the group members signing in agreement. The terms of reference should at a minimum, describe the purpose, scope and authority of the committee, frequency of meetings and the group's role and responsibilities for monitoring and reporting.</p> <p>Documented guidance to support the work the ASG should be developed including the procedure and frequency for monitoring and review of Actions.</p> <p>A new Terms of Reference for the Delivery Design Groups being put in place for the task of monitoring should be developed for the DDGs It should include details of how the purpose, scope and authority of the groups, frequency of meetings and the role and responsibilities for monitoring and reporting. and that notes/minutes along with who attended should be made.</p>	2	<p>As it has not been possible at this time to trace any Terms of Reference for the Action Steering Group, a Terms of Reference for the Group will be created and implemented as outlined in the recommendation.</p> <p>Documented guidance to support the work of the Action Steering Group will likewise be developed and implemented.</p> <p>Terms of Reference for Delivery Design Groups will also be created and implemented as and when such Groups are established to undertake an activity on a Task and Finish basis.</p>	<p>Audit was provided with the developed:</p> <ul style="list-style-type: none"> <li>• Terms of Reference and Guidance for Action Steering Group</li> <li>• Terms of Reference and Guidance for Delivery Design Groups</li> </ul> <p><b>Issue addressed</b></p>
<p>Causeway Coast and Glens should create and implement an updated Council Strategy as soon as possible with approval from the council. The new council strategy should reflect the Community Plan and ensure that there is an alignment between both Council Strategy and Community Plan. If Covid-19 causes further delays in agreeing the next Corporate Strategy, discussions on an interim position should take place and an agreement by elected members documented e.g.</p>	2	<p>Work is currently on-going in relation to the development of a new Council Strategy with a report on draft findings to be presented to the Council's Corporate Policy and Resources Committee in August 2020.</p> <p>The initial workshop for Councillors on the development of the new Council Strategy included a presentation by the Head of Policy and Community Planning on the</p>	<p>The Corporate Strategy (2021-25) is now in place</p> <p><b>Issue addressed</b></p>

Recommendation	Priority Level	Management Response	Updated Position 21-22
<p>continue to work towards the (2015/19) strategic objectives until the new strategy is developed and agree how to ensure the Community Plan objectives are reflected in these strategic objectives.</p>		<p>Community Plan and the strategic direction established by this Plan. The need for the Council Strategy to reflect the strategic direction established by the Community Plan was highlighted at this workshop and the draft Strategic outcomes being presented to Council at CP&amp;R in August reflect to a great extent the overarching strategic outcomes of the Community Plan, ie:</p> <p><u>Community Plan Strategic Outcomes</u></p> <p>A Thriving Economy A Healthy, Safe Community A Sustainable, Accessible Environment</p> <p><u>Draft Council Strategic Priorities</u></p> <p>Local Economy Healthy and engaged Communities Climate Change and Our Environment Cohesive Leadership Improvement and Innovation</p>	
<p>Community Planning team should now agree and document a schedule of meetings to ensure that monitoring and review meetings occur and that they report in a timely fashion to ensure that if needed proactive steps can be taken to achieve the completion of Actions</p>	<p>3</p>	<p>Work is currently being taken forward by the Community Planning Team to facilitate the review of the Delivery Plan. The original schedule of meetings for Design Delivery Groups to progress this work has been adversely impacted by the Covid-19</p>	<p>Design Delivery Groups are organized on an ad hoc basis as and when needed. They are not standing working groups within the Community Planning process.</p> <p>Another review of the Delivery Plan is currently being progressed with the</p>

Recommendation	Priority Level	Management Response	Updated Position 21-22
		<p>situation and the Community Planning Team has had to devise a new approach to the review process. This is on-going at present and takes the form primarily of informal meetings with individual Statutory Partners or Action Leads or small group meetings in relation to specific actions or proposed actions via telephone calls, conference calls or virtual meetings.</p> <p>The intention of the Community Planning Team is to have a draft review document on the Delivery Plan available in September for consideration by the Community Planning Strategic Partnership.</p>	<p>intention of having a revised Delivery Plan in place by the end of the summer 2022. Due to Covid-19 no Delivery Design Groups have been convened as part of this process.</p> <p><b>Issue addressed</b></p>

## 2020-21 Treasury Management

Recommendation	Priority Level	Management Response	Updated Position 21-22
<p>Every year council must put in place an Annual Strategy for TM and get it approved by Finance Committee. The Annual Strategy should be followed in full.</p>	<p>2</p>	<p><b>Annual strategy for TM missed during 20/21 probably due to absence of key member of staff for much of that year, 21/22 Strategy will be in place</b></p> <p><b>CFO April 2021</b></p>	<p>Audit confirmed that the TM Annual Strategy for 2021/22 was presented to the Finance committee in June 2021 and the TM Annual Strategy for 2022/23 has been drafted and will be presented to Committee in June 2022.</p> <p><b>Issue addressed</b></p>



<p>The final version of the papers provided to Councillors for setting the rates, including the MRP Policy, should continue to be retained in a specially named folder on the Council's shared drive (only accessible to senior Finance Team members) and should always be uploaded onto Council's webpage along with the agenda/minutes of the Council meeting. A short checklist of the papers to be provided in line with the regulations (and any additional reports) should be created by Finance and signed off by the Chief Finance Officer before providing for upload to the Council website with the Rates meeting agenda.</p>	<p>3</p>	<p><b>MRP policy is presented to council at rates setting meeting and was included with the papers at the recent rates meeting on 25th February 2021.</b></p> <p><b>Final versions of reports/policies retained in separate folders and a checklist of reports needed for the striking the rates meeting will be introduced by Finance.</b></p> <p><b>CFO in line with schedule of reports preparation for 2022/2023 rates meeting</b></p>	<p>Audit was advised that all papers for the February 2022 rates setting process have been approved and retained and a checklist will be drafted for the next rate setting process.</p> <p><b>Issue being addressed</b></p>
<p>The Prudential Indicator Report should be brought to the Finance Committee on an annual basis. Any change in the calculation (method) should be clearly documented in the PI report.</p>	<p>2</p>	<p><b>Reference to the correction would have been verbal at the meeting where the report was presented, any future change will be included in the body of the report.</b></p> <p><b>CFO March 2021</b></p>	<p>This report was presented to Council as part of the rate setting process in February 2022. There were no changes in calculation. If any were made Audit was advised that they would be outlined in future reports.</p> <p><b>Issue addressed</b></p>
<p>A short but comprehensive documented procedure covering all TM matters and timing of reports should be put in place as soon as possible.</p>	<p>2</p>	<p><b>Procedures to be documented</b></p> <p><b>CFO April 2021</b></p>	<p>Audit was advised that there is no progress to report at this time.</p> <p><b>Issue not addressed</b></p>
<p>A more frequent update of cash flow projections should be performed by Finance.</p>	<p>3</p>	<p><b>Current cash flow projection is basic, development of the debt management model includes a cashflow projection which will address this issue.</b></p> <p><b>CFO April 2021</b></p>	<p>However Audit notes through review of Finance Committee meeting minutes that a Debt Model had been developed and was considered by an external financial consultant to be on a sound basis. Audit was advised based on this model a rolling 3-month debt is now</p>

			being forecast in the Management Accounts. Medium Term debt is considered in the draft MTFP. As Council goes through the year, they will adjust the debt forecast modelling accordingly as they invest surplus cash reserves.  <b>Issue being addressed</b>
The Finance Committee agreed action list, of follow-up matters, should be discussed at the start of every meeting.	2	Accepted  <b>CFO March 2021</b>	Actions are recorded on a spreadsheet maintained by Democratic Services which is accessed and used to ensure follow-up by the relevant officer for each Committee.  <b>Issue addressed</b>
Finance should ensure compliance with TMP 6 of the Council's TM Policy by providing a mid-year review of progress, and an annual report on performance and compliance after the close of the financial year.	2	<b>Mid-year review will be presented to committee in Oct/Nov 2021, Annual review for 2020/21 will be presented after year end.</b>  <b>CFO Oct/Nov 2021 and April/May 2022</b>	Audit was advised that a mid -year review was not carried out – as there was nothing to report.  Audit recommends that the Finance Committee are updated mid-way through the year on TM matters. If there is nothing to report, this should be brought to the attention of the Committee and recorded in the minutes.  <b>Issue not addressed</b>
Training on Treasury Management and the CIPFA code of practice should be arranged as soon as possible for elected members who sit on the Finance Committee. Refresher training for senior Finance Team members should be re-instated.	2	<b>Member training does take place but needs to be extended to treasury management</b>  <b>CFO to discuss training need with ODHR and Democratic Services - April 2021</b>	Audit was advised that no progress has been made to date.  <b>Issue not addressed</b>

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## Appendix II: Hierarchy of Findings

This audit report records only the main findings. As a guide to management we have included the categories of recommendations that were applicable at the time of the prior year audits (note: these were revised in 2016 following guidance from the DFP):

**Priority 1:** Major issues which require urgent attention and the implementation of agreed audit recommendations in the short term.

**Priority 2:** Important issues which require immediate attention and the implementation of agreed audit recommendations in the short to medium term.

**Priority 3:** Detailed issues of a less important nature which require attention and the implementation of agreed audit recommendations in the medium to long term.