Causeway Coast & Glens Borough Council

Internal Audit Report
Review of Prior Year
Recommendations

June 2020

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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 by Moore NI in 2018/19. This report also includes a review of any internal audit recommendations made in 2016/17 and 2017/18 which were being addressed (or had not been addressed) at the time of the previous review of recommendations.

The agreed audit objective was therefore to confirm that the internal audit recommendations are being implemented.

1.1 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 all recommendations made in the year 2018/19 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**	
2018/19				
Energy Management	-	2	-	**2**
Facilities and Estates	**-**	-	3	**3**
Fuel Stamp Programme	**-**	-	5	**5**
Grounds Maintenance	**-**	1	3	**4**
Peace IV	**-**	1	3	**4**
Safeguarding	1	1	1	**3**
Staff Recruitment, Learning and Development	**-**	2	2	**4**
Strategic Projects	-	-	2	**2**
Tourism Services	-	1	5	**6**
Town and Village Management	-	1	1	**2**
Treasury Management	-	1	2	**3**
Total	**1**	**10**	**27**	**38**

We have also reviewed the numbers of internal audit recommendations which were still being addressed (or not addressed) for 2016/17 and 2017/18 at the time of the previous review of recommendations (March 2019). The number of these recommendations are summarised in Table B and Table C on the next page.

Table B

Audit Area	Number of recommendations (still being addressed at time of previous review)			Total
	Priority 1	Priority 2	Priority 3	
2016/17				
Budgetary Control	1	4	-	**5**
Business Continuity and Emergency Planning	-	4	2	**6**
Capital Projects	-	2	3	**5**
ICT Environment	1	3	6	**10**
Invoicing and Debtor Management	2	2	1	**5**
Information Governance and Data Protection	1	1	3	**5**
Total	**5**	**16**	**15**	**36**

Table C

Audit Area	Number of recommendations (still being addressed at time of previous review)			Total
	Priority 1	Priority 2	Priority 3	
2017/18				
Corporate Governance	-	1	2	**3**
Risk Management	-	4	1	**5**
Environmental Health Services	-	1	-	**1**
Joey Dunlop Leisure Centre	-	-	2	**2**
Corporate and Business Planning	-	2	1	**3**
Total	**-**	**8**	**6**	**14**

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 88 recommendations:
- six P1 recommendations,
- thirty-four P2 recommendations, and
- forty-eight P3 recommendations.

2 Results of Review

2.1 Summary Progress of all Recommendations

Table D below notes overall progress against these 88 recommendations at the time of our review (June 2020).

Table D

Status	Number of Recommendations			Total
	Priority 1	**Priority 2**	**Priority 3**	
Issue addressed	4	10	24	**39**
Issue being addressed	1	19	15	**35**
Issue not yet addressed		1	2	**3**
Response Outstanding due to Covid-19	1	3	6	**10**
Total	**6**	**33**	**49**	**88**

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

- Priority 1; 67% addressed and 17% being addressed
- Priority 2; 27% addressed and 61% being addressed
- Priority 3; 53% addressed and 31% being addressed

2.2 Summary Progress of Recommendations per Financial Year

The following Table E provides a breakdown of the progress of implementing recommendations made in each of the 3 years 2016-17; 2017-18 and 2018-19.

Table E

Status Per Financial Year	Number of Recommendations			Total
	Priority 1	**Priority 2**	**Priority 3**	
2016-17:				
Issue addressed	3	3	5	**11**
Issue being addressed	1	9	4	**14**
Issue not yet addressed	-	1	-	**1**
Response Outstanding due to Covid-19	1	3	6	**10**
2016-17 Total	**5**	**16**	**15**	**36**
2017-18:				
Issue addressed	-	1	3	**4**
Issue being addressed	-	7	3	**10**
Issue not yet addressed	-	-	-	**-**
2017-18 Total	**-**	**8**	**6**	**14**
2018-19:				
Issue addressed	1	5	18	**24**
Issue being addressed	-	4	8	**12**
Issue not yet addressed	-	-	2	**2**
2018-19 Total	**1**	**9**	**28**	**38**

Appendix I - Detail of Review of Prior Year Recommendations

2016-17 Budgetary Control

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position June 2020
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)	All assumptions (for 2017/18) have been included in the rates papers provided to Council during the rates striking meeting (February 2nd, 2017). Audit reviewed the minutes and papers from that meeting and found all key assumptions referred to. Audit also reviewed the summary paper prepared for the first cut of the 2018/19 budget and found a list of assumptions had been included: • MRP increased by £400,000 in line with annual cap • Wages increased by 2% to cover pay award, 1% employer pension increase, 1% to cover additional increments, etc • Vol Living wage included • Additional £500,000 to cover brown bin introduction • Rates Support Grant reduced by 10 % • Insurance costs increased by 10% Audit was advised that all assumptions included in first cut of rates (2018/19)	Audit was advised that prior to the Covid-19 issue there were plans for finalising the Medium-Term Financial Plan and to prepare macroeconomic forecast of cost assumptions by the summer of 2020. This type of medium-term financial plan would include high level assumptions and would provide a framework for annual budgeting (and annual assumptions) moving forward. Audit found there is evidence of e-mail trails and a variety of spreadsheets being shared during budget preparation. However, there is not a formal standardised documented record of agreeing final budget figures and the assumptions beneath them, between Council officers. Audit reviewed SLT meeting notes and found gaps in meeting notes for the SLT between October 2019 – 10th February 2020; a time when a key focus would have been budget and estimate preparation.

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Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position June 2020
			have been communicated to senior management and budget holders through meetings. (No minutes are retained of these meetings). **Issue being addressed**	Audit recommends that a record of any meetings between Finance and Service areas to discuss budgetary assumptions during estimate preparation be recorded. 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 presented to Council. **Issue being addressed**
Management and budget holders should be provided with annual budget preparation guidance notes, which would include 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.	2	With the continued population of the organisation structure the budgetary process continues to evolve becoming 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. Chief Finance Officer – part 1 of this recommendation has already been implemented and budgetary preparation	Audit was advised that draft Financial Regulations have been prepared but have not yet been adopted by Council. The SMT need to review the draft Financial Regulations and be satisfied with the content before it goes to Council; there is currently no deadline for finalizing the regulations. Audit was advised that guidance on budget preparation is discussed at SMT and each Director is responsible for disseminating the information to budget holders within their Directorate. Business Partners (senior finance staff) provide ongoing support to Directors, Heads of Service and other personnel involved in budget preparation. This support is provided through meetings at the service level and audit was advised	Audit was advised that the draft Financial Regulations have not yet been finalised and approved. A budget manual or formal annual budget guidance note/document is yet to be developed. **Issue being addressed**

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position June 2020
		procedures will be developed by September 2017	that assumptions were discussed at these meetings (no minutes are kept at these meetings). There is a dedicated Business Partner for each of the directorates (and Environmental Services has 2). David Wright also holds one on one meetings with service level personnel as required e.g. this year a meeting was held with Community Funding to discuss how to discuss uncertainties and reductions in grant finding. The Efficiency Sub-Committee has now been established and budget preparation is now being reported to this committee. The sub-committee comprises 6 elected members; the CEO; plus, the Chief Finance Officer and Corporate Performance and Improvement Officer. The budgetary preparation process is still evolving, and the changes mentioned above reflect the fact that the process is more consultative than in prior years. However, a formal annual budget guidance note/document is yet to be developed. Section 7.2.1 of the draft Financial Regulations state that "the Chief Executive and Chief Finance Officer will provide services with detailed guidance on the completion of the budget and service plan". The detailed guidance is yet to be	

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position June 2020
			formalized – although Finance keep SMT and budget holders informed of assumptions, deadlines and details of savings needed during the preparation of the budget via meetings, e-mails and telephone communication. Once the Financial Regulations are approved Finance will prepare a formal short guidance note each year which would include indicative rates, all deadlines during the estimates and rates preparation process, budget assumptions and details of any savings plan. **Issue being addressed.**	
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, 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	2	A Budget manual and procedures will be drawn up (CFO – September 2017)	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). **Issue being addressed**	Audit was advised that the draft Financial Regulations have not yet been finalised and approved. A budget manual or formal annual budget guidance note/document is yet to be developed. **Issue being addressed**

Recommendation	Priority Rating	Management response & deadline	Position at previous update	Position June 2020
respective budget cycle stakeholders i.e. Corporate Policy & Resources Committee, SMT, Heads of Service and budget holders in the process. Note, this is not an exhaustive list of content				
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 significant variances), discussed at SMT and presented to the Corporate Policy & Resource Committee within 4-6 weeks of a quarter end. The format of the management accounts should be improved to	2	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)	As mentioned earlier the Efficiency Sub-Committee has now been established and comprises 6 elected members; the CEO; plus the Chief Finance Officer and Corporate Performance and Improvement Officer. Audit reviewed the Terms of Reference (ToR) for the Efficiency Sub-Committee which was approved at its inaugural meeting on 29th August. The minutes of this meeting were ratified by the Policy and Resource Committee and then Council (26th September 2017). The ToR explains that the sub-committee's role is to advise on controlling costs, managing expenditure and identifying possible additional revenues. To do this, one of the activities of the sub-committee will be to review management accounts in order to identify potential cost savings. This process is yet to be fully established. Audit was advised that the Period 5 (up to end of August) management accounts for 2017/18 were issued on	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: • Finance is a standing item on the SLT agenda • There were gaps in meeting notes and unfortunately these occurred at a crucial time of the year in relation to budget preparation i.e. 18th December 2018 - 4th

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ensure each level of user obtains the level of financial information they need to support proper management of the budget and appropriate decision-making. 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 & Resources Committee should include (or comprise solely of) a summary of key financial information, including significant variances, and predictions of the year end position.			the 20th October 2017. Period 6 figures are currently being finalized. The e-mail circulating the Period 5 management accounts and the management accounts for Period 5 and draft for Period 6 were reviewed by audit. The format of the management accounts has not changed since the 2016/17 recommendation was made It is hoped that the final version of the Period 6 management accounts will include some additional variance analysis and there are plans to develop a narrative section as part of the management accounts over time. **Issue being addressed**	February 2019, and October 2019 – 10th February 2020. • There was reference to an SLT meeting to be held on 19th November 2018 to focus on Finance; no record of this meeting could be located • More detailed notes of the discussions around finance at SLT are now being retained (since February 2020) • At the SLT meeting on 2nd March 2020 it was agreed that Directors would take financial reports through their respective committees as well as these being presented at Finance Committee 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 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

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				and then costed out. An action plan of activities with planned target dates should then be developed. 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. **Issue being addressed**
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 ensure consistency with approved Council estimates.	1	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 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	Audit was advised that once the rate was struck for 2017/18 the budgets were fixed and that there were no issues with adjustments to 2017/18 budgets or management accounts. Audit reviewed the 2017/18 budget figures presented to Council when striking the rates (2nd February 2017) and compared the totals to the budget figures in the Period 5 management accounts (generated by the TOTAL financial system). No discrepancies or issues were noted. 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	Once the Financial Regulations have been approved an appropriate policy will be in place to govern adjustments/virements. **Issue being addressed**

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		Committee as the overall agreed budget at rates estimates has not changed. (CFO February 2017)	for and details on authorisation of budget virements. Once the Financial Regulations have been approved an appropriate policy will be in placer to govern adjustments/virements **Issue being addressed**	

2016-17 Business Continuity and Emergency Planning

Recommendation	Priority Level	Management Response	Position at previous update	Position June 2020
The Council should develop and implement a Business Continuity Plan to ensure that there is clarity as to the procedures to be followed and roles and responsibilities to activate and respond to emergency situations as they arise. Once developed, responsibility for reviewing and updating the Plan should be clarified and a programme of training rolled out to staff and elected members. If appropriate, consideration should be given to following a model business continuity template such as ISO 22301: 2012 that provides a universal framework for organisations to follow, to ensure that business continuity plans are fit for purpose.	2	Agreed. The necessity to develop a Business Continuity Plan for the organisation has been identified in the current business plan 2016-2017 for the Health and Built Environment section. In the continuing absence of a manager identified as responsible for Emergency Planning and Business Continuity, a specific resource will be identified from within the section and tasked to coordinate and prepare a suitable plan. The plan will follow the template as set out in ISO 22301: 2012. Each Head of Service will be	Audit was advised that a Licensing and Emergency Planning Manager was appointed in October 2017. A Specific resource to co-ordinate Emergency Planning at District Environmental Health Officer Tier was interviewed in February 2018 and a suitable candidate has been offered the position and will begin work in April 2018. Audit was provided with a template which has been prepared as set out in ISO 22301:2012 to allow service level plans to be completed in each section of Council. It will be the responsibility of the newly appointed Emergency Planning officials to coordinate the finalisation of a Business Continuity Plan. **Issue being addressed**	The Licensing and Emergency Planning Officer has provided guidance and advice to all Heads of Service on completing their Business Continuity Plan for their Service Area. It has been the responsibility of each Head of Service to ensure BCP's are in place for their own service area. All areas have now returned a BCP except for Finance. Audit has reviewed a number of completed Business Continuity Plans: Environmental Services (Health and Built Environment & Operations) Leisure and Development (Sport and Wellbeing & Community and Culture) Corporate Services (Democratic Services & Policy and Community Planning) **Issue being addressed**

Recommendation	Priority Level	Management Response	Position at previous update	Position June 2020
		responsible for providing information to enable the plan to be populated to ensure that it will be fit for purpose. A copy of the Business Continuity Plan will be presented to the Environmental Services Committee for consideration and Council approval. (Head of Health & Built Environment 31st December 2016)		
Business continuity plans should be developed at Service level. These should include a business impact analysis to identify areas at greatest risk to interruption to service delivery such as prolonged loss of staff, unavailability of a Council building or increased demand on services. For each of the areas identified, contingency actions currently in place (such as data backed up off site) and further actions to take in the event of an incident occurring (such as redeployment to other locations) should be identified and documented. Once developed, Heads of Service and Service Unit managers should ensure that they can access their plans (eg hard copy, downloaded copy to Council smartphone) in the	2	Agreed. The coordinating officer as identified above will work with Heads of Service to ensure consistency and appropriateness for the specific service unit. The plan will be made available in different formats (electronic and hard copy) and contain appropriate out of hours contact details for the service unit. It will be for the Head of Service to identify a specific officer within in each service unit to be allocated the responsibility of ensuring contacts details are held securely and remain accurate with checks completed on a quarterly basis.	Audit was advised that the coordinating Emergency Planning Officer will work with Heads of service to work through the template Business continuity plan. (see summary position for previous recommendation) Out of hours contact details for Heads of Service has been developed and shared throughout that Tier. Audit reviewed the document (Emergency Out of Hours On Call Information) which had been updated in February 2018. These contact details are reviewed quarterly and are also held on Council Out of Hours Smart Phone. These details are also held in a Locked Cabinet within Councils Multi Agency Emergency Co-ordination Centre located in the Cloonavin (Large Committee Room) and on a secure	As noted in the previous point, service area BCPs are now in place, with only 1 exception, In addition, Audit was provided with the most up to date out of hours on call booklet which has been circulated to the Chief Executive, Directors and all Heads of Service. It has also been updated on the on-call phone. Documentation was re-issued again prior to the current Health emergency via email. During the current Covid-19 pandemic the on-call phone is not being physically circulated but transferred by diverting to officers Council mobile on a weekly basis as per the agreed rota. **Issue being addressed**

Recommendation	Priority Level	Management Response	Position at previous update	Position June 2020
event that the network or access to Council buildings. As part of this Heads of Service should ensure that out of hours numbers are held for all staff under their control so that a call cascade system can be appropriately implemented in an emergency or disruption to services. Contact details should be periodically checked to ensure that they remain up-to-date.		(Head of Health & Built Environment 31st November 2016)	web-based Emergency Planning Portal; Resilience Direct **Issue being addressed**	
Consideration should be given to making Emergency and Business Continuity Planning arrangements an agenda item at SMT meetings on a quarterly basis Alternatively, if appropriate, the Council may wish to establish an Emergency Planning Implementation Group (EPIG) to discuss internal Emergency and Business Planning and emerging issues such as severe weather warnings and to receive updates from group meetings attended by the Chief Executive, Emergency Planning Co-ordinating Officer and other Environmental Health Officers in attendance. If an EPIG is established, terms of reference should be developed to ensure that there is clarity as to the group's role and remit.	3	From September 2016, Emergency planning officers within the Health & Built Environment section will meet on a monthly basis to discuss and review arrangements within council and to consider information from the Northern EPIG. The sub Regional EPCO (shared service) will attend. Notes of these meetings will be recorded. Consideration will be given to the establishment of an internal EPIG, membership and frequency of meetings. There are arrangements already in place to share severe weather warnings with all Heads of service. Emergency Planning Officers have access and permission	Audit was advised that officers within Health and Built Environment section meet regularly and review arrangements within the Northern Emergency Preparedness Group A Terms of Reference (ToR) for a Causeway Coast and Glens Borough Council Internal Emergency Planning Implementation Group (EPIG) to discuss emerging issues such as severe weather has been drafted and audit reviewed the draft ToR. It is hoped to hold the first meeting of this group in April 2018. Audit was advised that the existing arrangements to share severe weather warnings continue to occur with all Heads of service copied into weather warnings when received. Emergency Planning Officers also have access and permission to circulate to all employees. The information circulated	Audit reviewed the EPIG ToR and notes from EPIG meetings held on 06/06/2018 & 6/02/2020. Audit was advised that an EPIG Walkthrough Workshop took place on 07/11/2019. This provided an overview of emergency planning roles and responsibilities to EPIG members. Two further EPIG meetings had been agreed with the Chief Executive and Directors for 4/06/2020 & 5/07/2020. These may have to be undertaken by teleconference or Microsoft Teams due to the ongoing Civid-19 situation. Council representatives have also attended the Northern Emergency Preparedness Group (NEPG) meetings in the last year, and Audit reviewed minutes for these meetings during 2019. The most recent NEPG was held by teleconference on the 19th May

Recommendation	Priority Level	Management Response	Position at previous update	Position June 2020
		to circulate to all employees. The information circulated will be reviewed and where appropriate specific advice given as to actions to be taken. Service area updates will continue to be provided to SMT/Heads of Service quarterly meetings and will specifically include Emergency Planning and Business Continuity Planning matters. (Head of Health & Built Environment (30th September 2016)	will be reviewed and where appropriate specific advice given as to actions to be taken for example Storm Ophelia October 2017 **Issue being addressed**	2020. These are attended by the Chief Executive and either the SEHO or DEHO Licensing & Emergency Planning in the absence of the Licensing and Emergency Planning Manager (the latter post now vacant with no plans to be refilled). **Issue addressed**
Consideration should be given to developing a list of volunteers from within each service area who would be willing to act in event of civil contingency or emergency (identifying home contact details, skills they have and possible roles they could undertake).	3	Arrangements to be agreed as to the response made to requests for additional manpower by outside agencies. This will involve the Head of Operations, Head of Estates and Head of Organisational Development. In addition to contact details being provided by staff of service areas for business continuity purposes, Heads of Service will be asked to collate a volunteer list identifying availability, contact details and any special skills.	Council have agreed a number of Emergency Planning Protocols amongst these include a Mutual Aid Protocol with all other Councils in Northern Ireland. (April 2017) and with DAERA with respect to resources Council might considering sharing in the event of a Rabies Outbreak. Audit was advised that now that the appointments of Emergency Planning officials are in place(/identified) there are resources to coordinate an exercise to request Heads of Service to collate a volunteer list identifying availability, contact details and any special skills.	Audit notes that a list of Officers within Health and Built Environment has been compiled within the HBE BCP. These officers would be used in case of emergencies for example if another council activated MOU requested help following flooding. This can be found on page 16 of the document. Heads of Service had also been requested to map their workforce in a recent document drafted to address a Health Emergency, such as Covid-19. **Issue addressed**

Recommendation	Priority Level	Management Response	Position at previous update	Position June 2020
		(Head of Health & Built Environment (31st January 2017)	**Issue being addressed**	
The Council should continue with the training and testing arrangements in relation to emergency planning and develop a schedule of formal emergency management tests to ensure that, in the event that they are activated, they operate as intended. This should include testing in relation to specific roles as outlined in the plan. Debriefs should be documented following these testing exercises or where emergency/business continuity plans have been activated to ensure that lessons learned are captured and action taken to implement learning. Consideration should also be given to assigning deadlines for follow-up on learning points identified and a review process should be undertaken to ensure all learning points are actioned. A record of all Council staff taking part in various exercises should also be maintained as evidence of any training	2	A formal Emergency Plan and Business Continuity training and testing plan will be prepared. The filling of the post with this specific responsibility will assist in compliance. The testing regime will include all roles identified within the plan. All test exercises will include an evaluation to ensure lessons are learned and recommendations for amendment are considered. Attendance records will be maintained for all training exercises. Recording arrangements will be agreed with the Head of Organisational Development. (Head of Health & Built Environment (31st December 2016)	Whilst no formal test exercises have been conducted Council have participated in the regional response to Storm Ophelia and will participate in regional debrief March 2018. Council have also reacted to a recent multi-agency fire emergency December 2017 and participated in Multi-agency debrief conducted by Emergency Planning Co-ordination Officer and await his report. The new appointments in Emergency Planning will facilitate the preparation of an Emergency Plan and Business Continuity training and testing plan and this activity will be included in the Annual Business Plan for Environmental Services. **Issue being addressed**	As noted earlier, an EPIG Walkthrough Workshop took place on 07/11/2019. The Licensing and Emergency Planning Officer provided a walkthrough presentation of emergency planning within Council along with test exercises for participants. As a result of this exercise it was agreed that the Emergency Plan needed an overhaul. A review was completed in late 2019, with the revised plan considered by committee in March 2020. Council officers along with other agencies including first responders participated in an external exercise simulation of the testing of the Emergency Plan for Old Bushmills Distillery on 28/01/20. The Councils plans such as ESC Procedures were tested along with the ECC room located within Cloonavin which acted as the control centre for the exercise. Training has also been provided to Key Holders for designated Emergency Support Centres on a number of occasions and locations. This included all senior management within the Sport

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				and Well Being department on 13/03/2019. **Issue addressed**
The locations of emergency control rooms should be reviewed to determine those that are most appropriate for Council in its new structure. All rooms designated as possible emergency control rooms should be tested to ensure that they will operate as intended in the event of an emergency (eg ICT, access).	2	The location of Emergency Planning Control Rooms will be reviewed on agreement of the organisations estate strategy. The control room within Cloonavin will remain the Director of Performance office. An audit of that offices capability will be conducted to ensure it is fit for purpose by October 2016. The capability will be replicated in the other designated Emergency Planning Rooms as agreed by SMT. A proposal will be put forward by the Head of Health & Built Environment to SMT by October 2016. (Head of Health & Built Environment (31st December 2016)	We were advised that a multi-agency Emergency Control room has been identified as part of sub regional Multi agency emergency planning. This is located within the Cloonavin Civic headquarters (Large Committee Room). A funding request has been submitted to the Office of First and Deputy First Minister for resources to fully equip this room. The location of a back-up control room is under consideration; it may be in Riada House. **Issue being addressed**	The Emergency Control Centre (ECC) has been fully established and located in the Large Committee Room in Cloonavin. It was fully tested during Exercise Simulation on 28/01/2020. Council also received funding through the NEPG to provide Wi-Fi and 3 Hard lines into the building. The Cabinet contents within the room has been reviewed in partnership with the Northern Resilience Manager, Damian Gavin. SLT have tested facilities in Riada House to ensure that they can conduct business should the Cloonavin facility become unavailable. Microsoft Teams has recently been adopted by SLT and deployed for use by staff and has been tested to conduct virtual Council meetings. Learning regarding the use of this platform is ongoing. **Issue addressed**

2016-17 Capital Projects

Recommendation	Priority Level	Management Response	Position June 2020

More regular reporting should be made to Council elected members on capital project progress. This could be achieved by providing additional information to elected members at the bi-annual Capital Works Programme Workshop. Additional information which should be reported includes:
   o The physical progress status of each project,
   o Expenditure against budget to date,
   o Any major issues faced,
   o Planned completion dates.
 	
Additionally, the CPRG should document its review of post project evaluations prior to submission to Council to record if the outcomes of the project were in line with the planned Business Case and to inform future planning of capital projects.
	3	Agree. Additional information will be presented at the bi-annual meeting on all capital works. Post project evaluations to be reviewed and outcomes assessed against the business case
		
		SRO & Project Manager to update members. (Next bi-annual capital project meeting.) SRO will be responsible for presentation of post project outcomes to CPRG. – (Ongoing once Stage 4 is complete.)
			Audit was provided with a list of dates for CPRG meetings held between the previous audit (in 2017) and January 2020. Audit also reviewed copies of presentations and reports provided to elected members on the Capital Programme in November 2018 and January 2020.
			
			As there was no meeting notes or minutes of CPRG meetings there is no audit trail to verify that post project evaluations were taken to CPRG.
			
			A new Capital Programme Working Group (CPWG) has now been established. It has had 1 meeting since it was formed in February 2020. Audit notes that within the list of information to be provided to this group, "Post Project Evaluation" is included.
			
			Issue being addressed

Recommendation	Priority Level	Management Response	Position June 2020
All tender assessment panel members should complete and sign a declaration of interest prior to assessing tenders, and a scoring matrix should be signed by each member of the assessment panel. Consideration should be given to re-iterating the need for signed declarations of interest at tender assessment stage within the procurement policy and procedures.	3	Agreed - Capital Project Manager – (Immediately). Procurement officer to consider amendment to the Procurement Policy for signing declarations of interested.	Audit reviewed the most recent version of the Procurement Policy (March 2019). The Policy advises staff to follow the relevant Central Procurement Directorate guidance note when tendering (PGN) 04/16 – Selection and Tender Evaluation Procedures and provides a link directly to the PGN https://www.finance-ni.gov.uk/publications/pgn-0416-selection-and-tenderevaluation-Procedures Section 3 of the guidance deals with Conflict of Interest and paragraph 3.3.2 states that "Panel members are required to complete a Conflict of Interest declaration. This record must be retained. The purpose of this is to confirm that they do not have any external personal, professional or monetary interests in the responses they evaluate." Council's Procurement Policy makes it clear that staff undertaking a procurement exercise should review this guidance and apply it as necessary. While Council are not legally bound to comply with any PGN, the information they contain is accepted as good procurement practice across Northern Ireland. **Issue addressed**
The Council Policy and Procedure for Procurement (2014) should be reviewed and updated to clearly define: The process for dealing with challenges Clarification on the process in relation to standstill periods.	3	Agreed. Procurement Policy to be reviewed and amended accordingly. Procurement Officer – (by October 2017.)	Audit reviewed the most recent version of the Procurement Policy (March 2019); section 12.12 explains standstill periods. **Issue addressed**

Recommendation	Priority Level	Management Response	Position June 2020
Documented procedures should be reviewed and expanded to include: agreed definitions on the different types of projects more specific guidance on the form and content of project proposals and business cases (and Economic Appraisals where applicable) needed for each type of project.	2	Agree with the recommendations. Project Director SIB (October 2017)	Audit was advised that the Project Director SIB had now left Council and that the documented procedures are yet to be reviewed and expanded. **Issue not addressed**
The CPRG should ensure that the review of Business Cases prior to submission to Council is sufficiently evidenced. To assist the process, consideration should be given to developing a template for the review of Business Cases which would be completed and signed by those who perform the review (at each stage) and approve each Business Case before presentation to Council (at each stage). The CPRG should consider including a summary page on the spreadsheet it uses to record progress of Capital Projects through the Council's 4 step process. This could provide information at a glance and allow a reconciliation of project changes (i.e. movement between the 4-steps, all budget increases/decreases, expenditure to date).	2	Agreed CPRG Chair – (immediate implementation of minutes for future meetings and summary page indicating changes made from previous spreadsheet.) Project Director Strategic Investment Board to create template for review of business case and sign off – (by November 2017)	A template was created (in early 2020) which will be used by the newly formed CPWG to facilitate Business case review and sign-off. The ToR for the new CPWG and the flow diagram to support it's working is a good basis. Audit recommends that the ToR requires further detail and greater clarity over governance reporting arrangements. The following points should be considered. • 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 the prioritisation of capital projects, within the constraints of the capital and revenue budgets" • Who will provide what information and in what format to the CPWG? • Who will provide administrative support to CPWG? • How often and in what format will CPWG report to SLT? Who will prepare this information?

Recommendation	Priority Level	Management Response	Position June 2020
If Business Cases are reviewed at SMT, this should also be evidenced through recording in the SMT Action Points.			• Who will provide the Finance information? A member of the Finance team (outside of the Head of Finance) should be nominated to oversee the capital expenditure • A diagram of the governance reporting arrangements should be included to ensure clarity and agreement over roles and responsibilities **Issue being addressed**

2016-17 ICT Environment

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
ICT should progress the implementation of its plans set out in the report to the Corporate Policy & Resources Committee in June 2016 so that an integrated approach to ICT across all Council sites and legacy systems is put in place. Consideration should also be given to developing a more detailed ICT Strategy (including a roadmap or action plan) which supports the Council's Estates Strategy and demonstrates how ICT will support delivery of the Council's corporate objectives	3	Agreed. The 3 ICT Management posts of Infrastructure, Operations and Digital Services are expected to be appointed in November 2016. (Patrick McColgan 1st April 2017)	All 3 management posts have now been filled. The structure of the ICT team is largely now in place. We reviewed the organisational chart and met with the Infrastructure Manager, and the acting Operations Manager (covering maternity leave). An ICT Strategy (and action plan) is under development; however, it is not progressed enough to allow review. It is hoped to have a first draft by end June 2018. **Issue being addressed**	Responses are outstanding due to Covid-19 pressures

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
ICT should review the requirement for external ICT contract support in Ballycastle to determine if it is required under the proposed structures. If the arrangement is to continue, a formal contractual arrangement should be put in place to cover the services of the ICT contractor and the responsibilities regarding safeguarding and maintaining confidentiality of Council information	3	Agreed. Issue is currently being addressed, as part of ICT Structure. (Patrick McColgan 1st April 2017)	We were advised that the arrangement with the ICT support in Ballycastle has not caused any issues for Council to date, and is therefore not a priority to be reviewed. However, this will be considered when developing the ICT Strategy (and action plan) **Issue not addressed**	Responses are outstanding due to Covid-19 pressures
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 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)	2	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. 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)	A list of all policies and procedures required has been created and many have been drafted but not yet formally finalised. Audit was provided with all draft policies (25) and procedures (24) which have already been drafted and also a list of policies and procedures which need to be reviewed in light of GDPR. Policies and procedures will be updated to ensure GDPR has been considered, discussed with union representatives and finalised in the coming months. **Issue being addressed**	Responses are outstanding due to Covid-19 pressures
ICT should continue to progress the configuration of the Microsoft System Centre so that a helpdesk system can be implemented as soon as possible to ensure that there is an adequate process for	3	Agreed. A more informal approach was prevalent in the smaller organisations. The formalised helpdesk is currently being piloted in a controlled manner.	We were advised that an ICT support e-mail address has been put in place. It is currently used to prioritize and respond to requests for assistance and the majority of staff use it when seeking IT help. There are plans to use the data	Responses are outstanding due to Covid-19 pressures

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
logging and tracking all incidents and identifying similar types of incidents that could indicate other issues		(Patrick McColgan 1st April 2017)	collected from the ICT Support e-mail to identify recurring issues. Audit was advised that the majority of staff use the ICT support e-mail when they require ICT services. **Issue being addressed**	
Consideration should be given to reinstating the sign-in logs for each server room so that an adequate record is maintained of who accesses the server room and when. Consideration should also be given to implementing individual ICT Admin accounts to enable greater tracking, if required, of actions taken at an ICT Admin level.	3	Agreed. The security recommendations will be reviewed as part of the ICT Security policy. (Patrick McColgan 1st April 2017)	An ICT Security Policy will be developed by the Security Officer. The ICT Security Officer has only recently been appointed and will take up his post on 1st February 2018. Control of access to the server rooms will be considered as part of the development of the ICT Security Policy. No changes have yet been implemented. **Issue not yet addressed** Individual ICT Admin accounts have been created; and audit viewed a list of all administrator accounts which contain identifying details linked to the name of the administrator. **Issue addressed** **Overall issue being addressed**	Responses are outstanding due to Covid-19 pressures
Pin code or pattern access should be automatically enforced on Council-issued smartphones to prevent unauthorised access to Council email or information. ICT should also review the arrangements for staff accessing their Council email account on their	2	Agreed. The enhanced ICT Structure, in the form of a Security Officer, will facilitate this being achieved. (Patrick McColgan 1st February 2017)	It is now Council policy to only issue smart phones with pin codes or pattern access in place. Audit observed 3 Council employees accessing their phone and noted that they could only be used until the pattern access or pin code was in place.	Responses are outstanding due to Covid-19 pressures

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
own devices to ensure that any remote management policies that are applied on Council-issued devices can also be applied for user-owned devices. Further, consideration should be given to encrypting laptops to prevent unauthorised access to Council data in the event that a laptop is lost or stolen. In the meantime, staff should be reminded that information held on a laptop may be at risk if the laptop is lost or stolen and to therefore take care of the security of their device.			All mobile phones are set up with a generic passcode but each member of staff is advised to change a personal code. ICT have found that when devices come back for repair that new codes have been created, Mobile device management software has also been put in place which allows internet filtering and control on Council issued smart phones. The software is an add-on application to the Trend anti-virus software which is designed for use with mobile devices. The application was demonstrated to Audit. It allows ICT to maintain a database of all Council issued mobile devices including phones, laptops, tablets etc. Within the database ICT officers can see if there have been any breaches of password security. Policies and procedures for staff accessing Council's e-mail from their own devices has yet to be finalised. **Issue being addressed** As noted in earlier progress summaries the ICT Security Officer has only recently been appointed and will take up his post on 1st February 2018. It is hoped that encryption of laptops and other safety measures will be considered as part of the ICT Security Policy.	

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
			Issue not yet addressed **Overall issue being addressed**	
A process for notifying ICT of leavers should be introduced to ensure that accounts can be disabled once the individual leaves or passwords reset if accounts require to remain enabled for any reason. Consideration should be given to ICT staff signing and dating any leaver forms developed as evidence of when the accounts and Outlook Web Access were disabled.	2	Agreed. ICT must work in partnership with HR and HoS to ensure its implementation (Patrick McColgan and Brid Lofthouse 1st February 2017)	Audit was advised that ICT e-mailed a request to HR to send details of all leavers to the ICT Support e-mail. Audit was advised that the procedure for ensuring ICT is informed of all leavers has improved but is still not operating properly. Audit obtained a list of leavers for the period 1st March 2017 – 31st December 2017 and tested a sample of 6. ICT had not been formally informed of any of these leavers and Audit was advised that some of these leavers had not been deactivated on CCAG systems e.g. email **Issue not yet addressed**	Responses are outstanding due to Covid-19 pressures
ICT and Information Governance staff should review whether documented data protection protocols or confidentiality agreements are in place and required for third party contractors who access Council's networks.	3	Agreed. This will be communicated to effected HoS to ensure that their respective suppliers adhere to this direction. The enhanced ICT Structure, in the form of a Security Officer, will facilitate this being achieved. (Patrick McColgan 1st April 2017)	Audit was advised that this will be formalised as part of the ICT Security Strategy and in preparation for GDPR. **Issue not yet addressed**	Responses are outstanding due to Covid-19 pressures
ICT should periodically review the firewall policies to ensure that they remain correctly set.	3	Agreed. The enhanced ICT Structure, in the form of a Security Officer, will facilitate this being achieved.	The firewall suppliers carry out an annual review of the firewall. A member of the ICT team (ICT Security Officer) is due to attend	Responses are outstanding due to Covid-19 pressures

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
		(Patrick McColgan 1st April 2017)	training on firewall protection in the Spring of 2018. **Issue being addressed**	
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 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 severs in Coleraine.	1	Agreed. This will be implemented as a matter of priority. The initial scoping exercise will identify the required resources. (Patrick McColgan 1st February 2017)	Audit was advised that a lot of testing of disaster recovery processes has taken place e.g. a recent test of TOTAL found that all back-ups were replicated at another Council with no problems identified. The final testing is almost complete and the technology is now largely in place to support Business Continuity and Disaster Recovery. Audit discussed the testing of the TOTAL finance system and found that (non-documented) plans are in place to test if replicated TOTAL can perform specific processes e.g. perform creditors run in a different location; make BACS payments off-site; process payroll. A discussion with the Head of Finance revealed that Finance plan to document the process being tested and the results. No formal documented evidence has been retained of any testing to date but audit was advised that a first draft of the Business Continuity and Disaster Recovery Plan would be in place for ICT by the summer of 2018. **Issue being addressed.**	Responses are outstanding due to Covid-19 pressures

2016-17 Invoicing and Debtor Management

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
The Council should ensure that invoices are raised promptly following service provided/facilities used and that sufficient information is provided to Finance to enable the invoice to be accurately raised. The timeliness of raising invoices is particularly important where invoices are raised on a quarterly/ bi annual basis (for example rent and bin collection services) so that sufficient time is provided to the person being invoiced between invoices to increase the chance of payment being received on a timely basis. It is anticipated that the recent centralisation of the invoicing function should help to resolve this issue	1	With centralised invoicing invoices are raised by finance on more or less a daily basis, this does rely on service departments providing the necessary information in a timely manner to finance, procedures around this interaction could benefit with a review (Financial Accountant – Lindsay Clyde)	Audit was advised that invoices are raised as and when details are received from other departments. Departments have been issued with interim procedures which details information required by the debtors' team when raising invoices. Audit reviewed the interim procedures for raising invoices and for receiving payments. The process is continually under review. **Issue being addressed**	Audit performed assignments during 2019/20 in the areas of • Invoicing and Debtors, and • Income & Cash Handling at Leisure Centres Audit found that documented centralised procedures are now in place but has made some recommendations to improve these further. Audit also found timely raising of monthly invoices for Leisure Centre services. Further improvements will be addressed through the Recommendations made in the 2019/20 reports. **Issue addressed**
Monthly reviews of credit notes should take place (by a person independent of those processing them) to ensure that credit notes raised are appropriate and that details such as costs charged are accurate.	2	Agreed, all credit notes to be reviewed by either CFO or FA prior to issue with immediate effect L Clyde May'16	Credit Note reports are being reviewed by the Financial Accountant	Audit performed an assignment during 2019/20 in the area of Invoicing and Debtors Audit. A sample test of 10 monthly credit note reports found all had been signed as reviewed by the Financial Accountant. **Issue addressed**
The Chief Finance Officer should monitor the workload of the	2	Staffing level of income section took into account the	The debtors team is not yet fully in place. The appointment process is still	Audit was advised that due to current circumstances, Finance have not been

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
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.		aspiration of centralised invoicing and credit control, planned review after first full year of operation to ensure appropriateness of staffing (CFO -David Wright)	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. **Issue being addressed**	able to address staffing shortage. It is envisaged this will be looked at once normal service resumes. **Issue being addressed**
Once the invoicing process is fully embedded, consideration should be given to reviewing how and where information is generated and recorded to create a more streamlined process.	3	Procedural review to be carried out before end of calendar year (Financial Accountant – Lindsay Clyde Dec. 2016)	Audit was advised that an informal review was carried out as part of the production of a procedures manual. The financial accountant is currently looking at information received to see if a more streamlined approach can be taken. **Issue being addressed**	Audit was advised that once normal service resumes, Finance will look at setting up an invoice request system to provide a more streamlined approach. **Issue being addressed**
Now that the follow up of debt is being managed centrally by the accounts receivable team, the issuing of statements and reminder letters should be resumed promptly in line with the debt management process. A clear audit trail should be maintained of all actions taken for the recovery of debt. Once payment has been received by the accounts receivable section, it is important that the original service area is informed, particularly where businesses avail of repeated use of Council services (such as leisure centres, landfill sites and	1	Issue of monthly statements and reminders commenced in April 2016 to coincide with expected implementation of new debt management policy. Regular updates to service departments in place	Audit was advised that due to resourcing issues statements are not issued as often as Finance would like. It is hoped that once a credit controller and a full complement of staff is in place that the frequency of issuing statements and the debt management process will improve. **Issue being addressed**	Audit performed an assignment in 2019/20 in the area of Invoicing and Debtors. During this review Audit sample testing of debts revealed that Statements are being issued. Although for each of the sample selected by Audit, they were all issued around a week late, there was clear evidence of the debt being followed-up. Audit was also advised by Finance that department & service level are kept informed of progress of debt follow-up and of write offs. Audit would like to see a more formal process for ensuring departments and services are kept informed of the progress of debt

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
commercial collections) so that on-stop lists can be kept up to date.				collection. A recommendation is included in the 2019/20 report. **Issue addressed**

2016-17 Information Governance and Data Protection

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
The various data protection and information management procedures (including ICT policies and procedures) should be finalised by the Information Governance Officer/Information Security and Management Group and implemented as soon as possible. There is a significant amount of detail in the various procedures and consideration should be given to reviewing how best to present this (eg creating simple flowcharts or shorter summary guides) to increase ease of understanding and likelihood of implementation. Given the number of procedure documents, the detail contained in them and the fact that data protection training will be new to many staff, training should also be delivered for staff covering the procedures as they roll out. Consideration should also be given	1	The majority of the documents in draft have now been approved by SMT, JCNC and Council and they will be put on the staff portal and Council website where appropriate. ICT policies and procedures have yet to be approved – responsibility of Head of ICT. The Information Governance Officer is currently preparing flow charts and summaries for these documents where appropriate. A training programme in relation to these policies and procedures, as well as general information governance issues, is currently being developed. The issue here is sourcing a trainer who can deliver this training at the various levels	A range of data protection and information governance policies and procedures have been finalised and have been placed on the staff portal and Council website where appropriate. Work on ICT policies and procedures is still on-going. Flow charts and summaries prepared by the Information and Governance Officer have been completed A general data protection training programme was rolled out during late 2017 and further specific training on preparations for GDPR was also rolled out in late 2017/early 2018, together with general training on FOI and EIR legislation. Audit reviewed training reports and other documentation and verified that more than 350 staff have attended Data Protection and GDPR training Details on information governance training provided by Council are included on a separate e-mail from	Data protection (and any relevant Information Governance) policies have been updated in light of GDPR and the new Data Protection Act 2018. Training on GDPR and data protection in general was rolled out as mandatory training to all staff in January 2019. Information Governance training, which includes training on data protection and GDPR, is included as part of staff induction training. Audit reviewed the Induction Training presentations which includes a section on Information Governance. **Issue addressed**

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
to including information governance and data protection as part of formal staff induction programmes.		required. HR will be asked to consider the inclusion of information governance issues as part of the formal staff induction programmes. Head of Policy Information Governance Officer OD/HR Flow Charts and Summaries prepared by January 2017 Training Programme in place by March 2017	OD/HR. More training on GDPR, FOI and EIR is in the process of being programmed for Spring 2018. **Issue being addressed**	
Training and clear guidance should be provided to staff if the proposed information classification system is introduced. Consideration should also be given as to how to support staff in implementing the classification system and in monitoring that it is effectively supporting Council to understand the information that it holds and the level of security required to protect it.	3	The Records Management Policy and the Records Management Handbook have both now been approved by SMT, JCNC and Council. Both have been placed on the staff portal. A training programme on the system to be provided when an appropriate trainer has been sourced. Implementation of a monitoring system will take place follow the roll out of the training for appropriate staff. Head of Policy Information Governance Officer OD/HR	Audit was advised that a training programme on the Council's Records Management Policy and Records Management Handbook has not yet been put in place. Training on preparation for GDPR has been given priority. Training will take place at some stage during 2018 and will be carried out in-house. Implementation of a monitoring system to follow training of appropriate staff. **Issue not yet addressed**	A training programme on general records management was rolled out by Council in January 2020. Nine sessions were held which were designed for office-based staff who manage records on a daily basis. The training was designed to ensure employees were aware of their responsibilities in relation to records management and copies of relevant policies and procedures were also circulated. This was to be followed by more focused records management training for managers and supervisors in 2020 but this is on hold due to on-going circumstances (with Covid-19). **Issue being addressed.**

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
		Training Programme in place by March 2017 Monitoring System by May 2017		
Consideration should be given as to how to implement the creation of departmental information asset registers to ensure that staff are supported through the process and that adequate records of information assets are maintained.	3	An Information Risk and Assurance process has been agreed by SMT, JCNC and Council. This involves the appointment of a Senior Information Risk Owner, Information Asset Owners and Local Information Co-Ordinators within Council. One of the responsibilities of the Information Asset Owners and Local Information Co-Ordinators is to maintain their Department's information asset register. These staff have yet to be identified and once in place a training programme will be rolled out to implement the process. The Information Governance Officer will provide on-going support thereafter. SMT Head of Policy Information Governance Officer OD/HR	Audit was advised that an Information Risk and Assurance process has been put in place. Senior Information Risk Owner has been identified (Director of Corporate Services). Information Asset Owners have been identified (Directors and Heads of Service). Local Information Co-ordinators have been identified in each business area (eg Departmental Business Managers). They have all been included in on-going training being provided on Data Protection, GDPR, FOI and EIR. Audit was advised that departmental asset registers are not yet place and there are no current plans to put them in place. **Issue being addressed**	Audit was advised that relevant officers have been working on Departmental information asset registers in relation to personal data held by Council. These asset registers are currently under review. It is planned that these existing information asset registers will be expanded to cover all information held by Council. This process was due begin via records management training which was planned for the Spring 2020. However, due to Covid-19 circumstances, this has been postponed for now. **Issue being addressed**

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
		Relevant staff identified and trained by May 2017.		
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.	2	The Council has recently purchased a machine to produce ID badges and a policy and process will be created to implement the changes. Civic Facilities Manager – April 2017	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. **Issue being addressed**	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). 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. **Issue being addressed**
Managers should be advised to review whether databases that may be held within their departments holding personal details relating to projects (names/addresses etc) should be password protected or restricted folders set up so only those department staff working on the project can access the data.	3	E-mail can be circulated to this effect to staff by the Director of Performance The Information Security and Management Group will be considering developing recommendations on password protecting documents when sending them through unsecure servers. SMT/Heads of Service – March 2017	No e-mail has been issued yet This matter has been forwarded to ICT by the ISMG for consideration as part of preparations for GDPR. **Not yet addressed**	Advice has been issued to staff on a number of occasions relating to password protecting documents or restricting access to folders. This was done via e-mails to managers/supervisors and also via articles in the Staff News to all staff. ICT have introduced a process of password protecting documents and this can be accessed by staff when required. **Issue addressed**

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 initial research has been carried out with the aim of developing an improved annual assurance statement and process to support this. This will be prioritised, developed, agreed and implemented in 2019/2020. **Issue being addressed**	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. **Issue being addressed**
Progress on the implementation of internal and external audit recommendations should be reported regularly at audit committee meetings.	3	Noted; Progress reports issued quarterly to Audit Committee. Responsible Officer & Implementation Date Director of Corporate Services	Progress on the implementation of External Audit Recommendations was presented to Audit Committee by the NIAO in June and December 2018. Audit viewed the Audit Committee minutes. Audit was advised that it is planned that progress of implementation of all audit recommendations will become an agenda item at every Audit Committee following the outcome of a review of the current Internal Audit service (Quarter 2 2019/20) **Issue being addressed**	Progress of implementation of all Audit Recommendations is now a standing agenda item for the Audit Committee. The recently appointed Audit, Risk and Governance Officer will manage this process and prepare relevant reports for the Audit Committee. **Issue addressed**
A Gifts and Hospitality Policy should be put in place or a monetary limit for accepting gifts or hospitality should be defined and	3	Accepted; draft policy to be progressed.	Audit was advised that an updated gifts and hospitality policy was presented JCMC in the 2017/18 year as part of consultations. This draft was not	**Issue being addressed**

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
communicated to all staff and elected members.		Responsible Officer & Implementation Date Director of Corporate Services March 2018	accepted, and an amended version will be presented in 2019/2020 **Issue being addressed**	

2017-18 Risk Management

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
Risk management practices should be promoted to support the embedding of a culture of risk management across the Council. Consideration should therefore be given to the need for • additional training and awareness raising in relation to the Risk Management Strategy and process; and • identification of personnel to be responsible for overseeing the risk management process at the different levels of Council.	2	Agreed Responsible Officer & Implementation Date Director of Corporate Services, March 2018	All Directors and Heads of Service received Internal Audit and Risk Management training, and Antifraud and Corruption training during the 2017/18 financial year. This training will be refreshed during 2019/2020, and further cascaded to Managers and Supervisors. **Issue being addressed**	Due to resourcing issues during the year 2019/20, this issue will continue to be addressed during 2020/2021. An Audit, Risk and Governance Officer was appointed early in 2020 and is performing a review of the Risk Management Strategy. This recommendation will be considered as part of that review. **Issue being addressed**
To address the lack of clarity in terms of risk management process, and to promote consistency, SMT should: • Agree the level at which a risk register is required (e.g. at every service level or at Directorate level),	2	Agreed **Responsible Officer & Implementation Date** Director of Corporate Services, March 2018	SMT have agreed that a risk register is required at each service level. The service risk register then provides the information for the Corporate Risk Register. Each Business plan (for each service area) also included details of the service risk.	The Risk Management Strategy is currently being reviewed, and the final version will include a flow chart summarising the process. **Issue being addressed**

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
• Prepare a flow-chart or summarise the risk management process steps and deadlines in a short 1-2 page document, and • Agree a template for the Directorate/Service level risk register which includes a reference to Council's objectives (see Issue 2 also).			A flow chart is currently being developed to summarise this process, along with revising the current template to include a reference to Council's objective and will be presented to SMT in the near future. **Issue being addressed**	
To ensure that the Risk Management Strategy is implemented the following should be addressed: • Risk Registers should be developed for all directorate/service levels (on a template agreed by SMT, see Issue 1) and key directorate/service level risks should be clearly identified and assessed for inherent and residual risk ratings • A determination of how tolerable the residual risk is should be recorded on the risk register, and where it is considered not tolerable, further actions should be identified and recorded. Responsibilities and deadlines should be assigned to implement any actions identified • During compilation and ongoing review of directorate/service level risk registers the need to escalate any operational risks from the Directorate/Service level to the	2	Agreed **Responsible Officer & Implementation Date** Director of Corporate Services, March 2018	The Corporate Risk Register is a standing item on the Audit Committee Agenda and is reviewed by SMT on a quarterly basis, prior to Audit committee. **Issue being addressed**	The Corporate Risk Register is presented to SLT on a quarterly basis for review and update in advance of inclusion to Audit Committee The Risk Management Strategy is currently being reviewed. As part of this review this complete recommendation will be considered and the Strategy updated to incorporate the result. **Issue being addressed**

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
Corporate level, should be considered • The Corporate Risk Register and Corporate Risk Matrix should be reviewed and updated at SMT.				
A mechanism should be put in place to retain evidence of periodic Risk Register reviews and of the actions being taken to mitigate risk, at both the Corporate and Directorate level. In addition, evidence of the outcome of the review of Risk Registers and monitoring progress of mitigating actions should be recorded and retained (at all levels). SMT discussion of risk management (e.g. annual review of risk management arrangements, review of Corporate Risk Register, reports on progress of mitigating actions etc.) should be documented in the SMT minutes. The frequency of review at each Council level should also be discussed and agreed by the SMT.	2	Agreed **Responsible Officer & Implementation Date** Director of Corporate Services, March 2018	This will be formalised during 2019/20. Audit Committee and SMT discussion of Risk Management is formally documented, these procedures will be rolled out across all Directorates. **Issue being addressed**	The Risk Management Strategy is currently being reviewed. As part of this review this recommendation will be considered and the Strategy updated to incorporate the result. **Issue being addressed**
To develop directorate/service operational Risk Registers, the risks relating to achievement of operational objectives (outlined in the Directorate Annual Business Plans) as well as corporate objectives should be identified. The Business Plan format should	3	Agreed Responsible Officer & Implementation Date Director of Corporate Services, March 2018	The Risk Register template and Business Planning template are both currently being reviewed to address the recommendation. This will be completed during 2019/2020. **Issue being addressed**	Audit was advised that Business Planning template and guidance report has been prepared and training was rolled out to all Dir/HOS in Business Planning during 2019/2020. As part of the review of the Risk Management Strategy this

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
therefore be reviewed to determine how to better reflect risk management. This may require including a brief section summarising risks identified during the preparation of the Annual Business Plan (e.g. as a result of SWOT and PESTEL analysis); and the introduction of a mechanism to ensure these risks identified are reflected in the risk registers.

Entering information in the column "Aligned Corporate Objective" within the risk register template (which is used within the Directorate of Performance) would also help with this integration. | | | | recommendation will be considered, and the Strategy updated to incorporate the result.

Issue being addressed |

2017-18 Environmental Health Services

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
The management of EHS should review the use of the virtual whiteboard; identify ways to make the board more user friendly and flexible; and reinforce the need for staff to use the virtual whiteboard	2	A review of the existing virtual in-out board will be undertaken to ensure that it is being used by all officers. It is not possible to access the current software remotely. A review of other providers will be undertaken and if appropriate a business case	A review of the virtual in/out board has been undertaken including the use by field officers in conjunction with the ICT department. Due to its limitations, (it cannot be readily updated by officers whilst in the field) it has proved unpopular and not user friendly. An alternative has not been readily identified as yet. However, there is the	Audit was advised that s review of a number of options free and subscription was undertaken. The Timeware option was found not to be feasible due to configuration and difficulty in accessing software whist in the field.
The solution which has been deployed and which appears to be working well is TABZON for each section within the

Recommendation	Priority Rating	Management response & deadline	Position at Previous Update	Position June 2020
		will be made to move to another provider will be tested and if available implemented. In the meantime, service area managers will remind users to access and update the current software each time they leave and return to the office. Regular monitoring will be undertaken, and the findings reported at monthly team meetings. Responsible Officer & Implementation Date Head of Health & Built Environment & Service Area Managers Immediately, Review of other software providers by 1st February 2018	possibility that the upgraded Timeware system currently being installed across the organisation (due to be completed by 31st March 2019) will be able to provide this facility. A meeting has been arranged to discuss this option. If this is not feasible, a further review of off the shelf products will be carried out. **Issue being addressed**	department. Audit reviewed a screenshot of the new system. Audit could see that it is easy to determine the location of each member of staff using the TABZON system. Audit was advised that a buddy system is also in place for lone working. **Issue addressed**

2017-18 Joey Dunlop Leisure Centre Cash Handling

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
Management should review the continuing operation of the vending machines and consider if it there are more cost-effective and less time-consuming options e.g. outsourced fully managed vending machines.	3	Management will consider the value in continuing to operate the Vending within the Centre. **Responsible Officer & Implementation Date**	Audit was advised that management have issued a tender specification for the Catering and Vending within the Centre; the tender was issued in November 2018 and has been re-issued on Monday 28th January 2019. Following completion of the tender	Audit was advised that the tender exercise was completed, and a lease is now in place for the operation of both the Café and Vending machines. The lease commenced October 2019. **Issue addressed**

MOORE

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
Council should also consider the approach taken in other Leisure Centre across the Borough and determine if a standardised approach could result in economies of scale savings and resource efficiencies		Brian Tohill January 2019	exercise management will consider outcome and future arrangements for Vending in the Centre. **Issue being addressed**	
The procedures for handling cash and relating to vending machine stock should be updated as soon as possible. For cash handling include a defined value of till discrepancies at which the BSM must investigate. Also include a process for dealing with cash received by post. (Audit acknowledged that cash is rarely received via the post; but when updating the procedures, the opportunity to include this should be considered). The procedures should also stipulate that 2 people should be involved in the preparation/checking of all lodgements (see also Issue 6). All new or temporary staff involved in handling cash should be provided with up to date procedures and should sign a declaration to say they have received them.	3	It is clear that a review of all operational procedures in relation to the receipt of cash to the lodgement of cash needs updated. To that end procedures for handling cash and vending stock will be updated asap. All of the recommendations identified in the above will be included. **Responsible Officer & Implementation Date** Stacy McClarty - October 2018	Audit reviewed the newly drafted cash handling procedures and note that they address: • Discrepancies/errors • Dealing with cash received in the post Management Training will commence in February 2019, with roll out to the rest of the staff to follow. The need to update Procedures relating to Vending stock will be considered following completion of the ongoing tender exercise for Catering and Vending. **Issue being addressed**	Audit was advised that Cash Handling training was rolled out from March 2019 and continued throughout the year. There are now 2 people at all times when counting lodgements and getting change from safe. As mentioned in the previous point vending machines are now under the control of the café which is franchised out. This money does not go through the Leisure Centre tills, reducing the amount of cash handled at reception and eliminating the need to update the Leisure Centre documented procedures. **Issue addressed**

2017-18 Corporate and Business Planning

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
When Council is developing its plan to support the preparation of the next Corporate Strategy, they must ensure that sufficient time is allowed to facilitate greater levels of public consultation.	2	The project plan for development of the new Corporate Strategy is currently being developed for consideration by senior management and by Council and it will recommend greater levels of public consultation as part of the process. Responsible Officer & Implementation Date Project plan to be agreed by June 2018. Quarterly progress report to CPR thereafter.	Audit was advised that a project plan for the development of a new Corporate Strategy is currently a work in progress with a provisional date for completing in February 2019. A Council Strategy Workshop took place in Portrush Town Hall on Saturday 12 May 2018. The purpose of the Workshop was to review the Council Strategy, provide Community Planning Update, and consider the Performance Management Framework and Performance Dashboard. Councillors and senior officers attended. Consideration was also given to the future approach to the development of the Corporate Strategy for 2019 - 23. Audit reviewed the agenda of the workshop and the report on Council Strategy which was prepared based on the discussions at the workshop. It was noted that one of the areas which was identified as "an area we really need to focus on" was continuing communication and engagement with eth community. A further Council Strategy Workshop is scheduled to take in March 2019 to	Following the Councillor Workshop on 12th May 2018, the intention was to follow this up with a further workshop for Councillors which would consider a draft Strategy document. This would then be used as a basis for community engagement. However, for various reasons, this work did not progress as planned. In early 2019, given that the local government election would take place in May 2019, it was proposed to try and develop a draft Strategy document which could be placed before the new Council in June 2019 for their consideration. However, again for a variety of reasons, this work did not progress as planned. The local government election took place in May 2019 and it was agreed a Councillor workshop would be arranged to begin work on the drafting of a new Council Strategy for the new Council. A date of Saturday 14th September 2019 was set aside for this purpose. This date did not work out and an alternative date of Saturday 19th October 2019 was arranged, then rearranged for Saturday 23rd November, rearranged for 25th January

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
			begin the process of developing the new Council Strategy.

Audit was advised that the consultation approach for the Council Strategy will be modelled on the approach taken when developing the Community Plan

Issue being addressed | 2020 and rearranged again for 29th February.
The workshop finally took place on 29th February 2020 and it was facilitated by Venturei.
Next steps were to be the submission of a report on the workshop to the Corporate and Resources Committee in March (copy attached) but due to the pandemic this did not happen.
Discussion is currently on-going within the SLT as to the best way of progressing the new Council Strategy with a focus now on "Recovery".
Issue being addressed |
| A formal process of documented monitoring should be introduced for both the Corporate Strategy and Business Plans. Business Plans should be monitored quarterly and reported to SMT and the respective Committee. Monitoring should clearly state whether actions are completed, in progress or outstanding. The corporate strategy should be reviewed half way through the year and also include a consideration of half year progress of the respective Business Plans. A progress report should be prepared and presented through Committee to Council, at least annually. Council should consider publishing an | 2 | A guide for the development of Business Plans is currently being developed for consideration by senior management and these recommendations will be included in this guidance document.

Publication of an Annual Progress Report on the Council website will be considered by senior management.

Responsible Officer & Implementation Date
E Beattie. June 2018 | We were advised that a guide for the development of Service Area Plans has been developed and has been considered and agreed by the SMT. Audit has been advised that this guide will be implemented in 2019/20.

We reviewed a copy of the guide and note that it includes guidance on RAG monitoring of Business Plan activities and the introduction of a six-monthly progress report for SMT.

Publication of an Annual Progress Report has not been decided on as yet by the SMT, it is currently under consideration. It is anticipated that this may be amalgamated with the | Training was provided in 2019 to Heads of Service and managers on the preparation and formatting of Business Plans.
Work was on-going on preparing, finalising and submitting Departmental Business Plans for 2020/21 prior to the pandemic. Some plans have been approved by relevant Council Committees whereas others are still awaiting sign off. Business Plans may now need to be revised due to the impact of the pandemic and the financial implications for Council.
Issue being addressed |

Recommendation	Priority Level	Management Response	Position at Previous Update	Position June 2020
Annual Progress report on its website.		Annual Progress Report to be prepared in June 2019 for 2018/19 financial year.	Performance Improvement reporting process as the Service Area Plans clearly have a link into this process. **Issue being addressed**	
Council should continue to build on the Performance Process cycle which has been developed within the draft Performance Improvement Policy and review if a link to the individual level appraisal process can be highlighted and possibly referred to the in the Performance Process Cycle (e.g. in the diagram).	3	Agreed **Responsible Officer & Implementation Date** Director of Corporate Services and Head of Performance Management - April 2019	The Policy Development Flow Chart has been revised and circulated to all senior managers. Individual level appraisal has not as yet been introduced within Council. **Issue being addressed**	Proposals are in place for the introduction of individual level appraisal within Council. This process will be known as Personal Contribution and Development Review (PCDR) and was to be cascaded through the organisation in 2019 starting from the top down. Initial training for Heads of Service on the PCDR process was scheduled for Monday 9th December but, due to issues which arose during this training session, progress on the introduction of PCDR is currently on hold. Issue being addressed

2018-19 Energy Management

Recommendation	Priority Level	Management Response	Position June 2020
As the EMS is a high-level medium to long term policy document; it is a living document which should be reviewed annually. The estimated timelines for the 37 actions should be re-considered during this annual review, in light of the progress made to date. Audit accepts that at the time the EMS was developed there was a lack of sufficient, accurate data on energy consumption and energy efficiency within Council. However, a lot of work has been undertaken in the last 12-18 months to collate and analyse data on energy use and in establishing systems to measure energy efficiency. It is therefore recommended that during the first annual review of the EMS that the strategy be updated to include a number of suitable KPIs to allow an assessment of the high-level impact of the Strategy over time.	2	Agreed and a set of high level KPIs will be developed **Energy Manager; December 2019**	Audit was advised that meetings had been held in February with managers to discuss KPI's alignment with the business plan. In addition, high level KPIs will be developed by the end of June 2020. **Issue being addressed**

Recommendation	Priority Level	Management Response	Position June 2020
A report summarising the overall and combined progress of the EMS should be made to Council annually.	2	1. There is no risk of inadequate monitoring of energy management initiatives 2. Officer continually updates members on EMS status on projects during the year. We accept that an annual update is useful to Council Members and they will be advised regarding any legislative changes that may impact future investments. 3. Additionally, the Officer will update members for information on the EMS status **Energy Manager; December 2019**	Audit was advised that an annual information report will be brought to council which will include KPI above progress. **Issue being addressed**

2018-19 Facilities and Estates

Recommendation	Priority Level	Management Response	Position June 2020
Going forward, all planned statutory testing such as PAT, Annual Electrical testing and Fire Safety testing should be entered on TABS. Alerts can be set up to allow sufficient time to have these completed within deadlines and would help identify the facilities management requirements of each Council premise and ensure that equipment is effective in the event of an incident occurring.	3	Work is on-going to programme planned maintenance into the computerised system. As all positions within the team have now been filled it is anticipated that this issue will be resolved by April 2019. **Assets Officer – 31st March 2019**	Audit was advised that since the internal audit review was undertaken that Estates have lost two technical officers who have not been replaced. No permission has been received to replace them. This has placed additional pressure on remaining staff, including the Assets Officer, so this work is still outstanding. Until such times as staff are replaced it is difficult to put a timescale on completion. **Issue Not Addressed**
Designated officers should be reminded that jobs identified from asbestos, legionella and fire safety surveys and risk assessments should be created on TABS, prioritised and assigned to the relevant in-house/ external contractor. Images and diagrams from these surveys should also be uploaded on to TABS so that the Responsible Officer can provide necessary information to contractors prior to commencing work. Procedures should also be put in place to flag to management when a person responsible for carrying out routine in-house legionella tests (in line with risk assessments) is not available. This will allow alternative arrangements to be made, to ensure compliance with statutory legionella regulations. Consideration may be given to training a second staff member to cover this area.	3	Maintenance requests come from the person responsible for the asset. The decision to raise issues rests with this budget holder. 'Estates' can advise but ultimately cannot dictate what is logged on the system. Monthly meetings have been arranged with HR to review staffing issues such as leavers, long term sick and so on. This will allow measures to be put in place to cover absent staff. **Head of Estates - immediate**	Audit was advised that officers (outside of Estates) are now using TABS to log jobs as agreed. Surveys are not yet uploaded given the reduction in staffing levels and, given no imminent recruitment, it will not be possible in the short term to complete this work. Training was carried out in 2019 to train additional staff in their duties pertinent to legionella management but there are still more to do and should be completed Spring 2020. Meetings with HR are carried out on a fortnightly basis. **Issue Being Addressed**

Recommendation	Priority Level	Management Response	Position June 2020
The Asset Officer should ensure that all planned maintenance and servicing works are programmed on the maintenance database to identify the facilities management requirements of each Council premise, to produce preventative maintenance plans and a process developed to monitor the plan including a method to track opened, closed and planned works orders for each facility. This will ensure that a centralised system is in place for the management of Council properties and will enable a more efficient and effective approach to be taken in relation to addressing property related issues.	3	See response to Issue 1 **Assets Officer 31st March 2019**	See issue 1 **Issue Not Addressed**

2018-19 Fuel Stamp Programme

Recommendation	Priority Level	Management Response	Position June 2020
At the first convenient opportunity e.g. when the time comes to annually review the agreement/contract, a short contract should be put in place and signed by all relevant parties	3	A discussion will be held with the Head of Finance and the Procurement Officer to determine the wording of any required contract and where necessary this will be prepared and signed on behalf of Council and the service provider prior to the commencement of Year 2 of the contract. **Head of Health & Built Environment February 2019**	Audit was advised that this arrangement is due for re-tender in 2020; the need for any changes to any future contract awarded, will be re-considered at that stage. **Issue addressed**
All future monitoring reports should be provided to Council by LCDI in line with a revised monitoring schedule to be defined by CCAGBC. In addition, LCDI should consider: • Date stamping documents received form supplier to allow verification that a supplier is paid within 5 days • Record any requests for specific dates for delivery of Fuel Stamps on the delivery spreadsheets to evidence reasons for delivery exceeding 1 day.	3	Revised schedule to be confirmed with LCDI with respect to monitoring reports. LCDI to be informed of recommendation above. • Date stamping documents received form supplier to allow verification that a supplier is paid within 5 days • Record any requests for specific dates for delivery of Fuel Stamps on the delivery spreadsheets to evidence reasons for delivery exceeding 1 day **Environmental Health, Housing and well-being Manager End September 2018**	Audit was advised that LCDI were advised of the result of the internal audit following the finalisation of the IA Report. The quarterly reports received from LCDI meet all Council and Public Health Agency requirements. Audit was provided with evidence of the last quarterly report for the period January 2020-March 2020 being provided to Council on 21/04/2020 **Issue addressed**

Recommendation	Priority Level	Management Response	Position June 2020
Management should plan a detailed annual review of the programme to ensure compliance with the terms of the tender and that the programme is continuing to be effectively managed.	3	Schedule of meetings to be arranged to coincide with submission of monitoring returns together with an annual review based on tender specification. A written report of all review meetings together with recommendations to be provided to Head of Health & Built Environment for consideration. **Environmental Health , Housing and well-being Manager End October 2018**	Audit was advised that annual monitoring took place; and no issues were identified. **Issue addressed**
Payments should be processed once it is verified that the most recent monitoring report has been received	3	Agreed. Payments will only be made in arrears following submission of satisfactorily completed and reviewed monitoring returns. **Head of Health & Built Environment End October 2018**	Audit was advised that payments are authorised only when it is verified that the quarterly monitoring report has been received and reviewed. **Issue addressed**
LCDI should confirm the coverage details for holding cash and Fuel Stamps in their safe with their insurer and avoid retaining cash or stamps in the locked safe which exceeds these insurance limits.	3	Written request to be made to provider to confirm insurance cover for value of cash and stamps to be held in safe overnight **Environmental Health, Housing and well-being Manager End September 2018**	Audit was advised that LCDI confirmed insurance cover. Audit was also assured that when the programme is re-tendered (hopefully later this year) that any issues raised in the audit recommendations (including verification of insurance cover) would be re-considered when developing the specification and awarding the contract. **Issue addressed**

2018-19 Grounds Maintenance

Recommendation	Priority Level	Management Response	Position June 2020
Audit acknowledges that the Estates H&S officer is working to create a comprehensive training register by the end of 2018. A procedure for managing training (including an annual review of training needs and maintaining the training register) should also be put in place to ensure appropriate clarity over responsibilities for identifying, planning and arranging training and coordination between the Estates H&S officer, HR and the Depot supervisors	2	A Procedure will be developed to clarify roles and responsibilities to ensure that training needs are identified, planned, performed and recorded. Training, as an agenda item, will be added to H&S meetings. **Head of Service, 31 August 2018**	Training has been added as a standing item to the regular Estates management meetings; Audit reviewed the agenda and minutes of the January 2020 meeting to confirm this. Audit reviewed a (pivot table) spreadsheet of estates employees and their training which is now is in place. This is a live document which is retained by the Estates H&S officer and is constantly being updated. It flags up when refresher training is required (6 months before due date). Audit was advised that Estates are currently reviewing the lack of Business Support staff with a view to providing assistance to the H&S Officer who is tasked with coordinating training. **Issue addressed**
A work planning and prioritisation policy/procedure should be created and implemented which will support cohesive and interdependent working across all Depots. A standardised approach should be promoted which also considers the different challenges and constraints each Depot faces. The procedure should include guidance on creating and implementing annual operational/work plan for scheduled work in each Depot.	3	Due to the external constraints experienced (late/early advances of the seasons, wet weather etc|) it is not realistic to detail work on a daily, or even weekly basis, and expect it to be undertaken as planned. However, a 'high level' summary of work undertaken by Grounds Maintenance staff will be developed giving guidance to work to be completed seasonally/monthly. This will list all of the Grounds Maintenance functions including all grass cutting sites. **Head of Service, 31 August 2018**	Audit was advised that High Level Summaries of Grounds Maintenance activities have been put in place and was provided with an example from Limavady Depot. **Issue Addressed**

Recommendation	Priority Level	Management Response	Position June 2020
Ground Maintenance management should agree with HR a process to ensure that workers provided by the contracted agency have met the criteria set by CCAG	3	Human Resources have provided feedback to the agency on the issues raised by Grounds Maintenance on an ongoing basis and more regular meetings between the employment agency and Council have been put in place in an attempt to avoid similar occurrences in the future. Representatives of the agency are now required to meet weekly with Council to discuss ongoing requirements and any issues that arise. **Head of HR – Implemented**	Audit was advised that initially Human Resources introduced weekly meetings between representatives of the agency and Council business users (at the service level) to discuss ongoing requirements and any issues that arose. In addition, a monthly meeting was held with a senior manager from the Agency, HR and other Council business users to ensure all issues were being addressed. It was found that these meetings were being effective in reducing issues with agency staff and as a result over time it was no longer efficient to hold them so frequently. Audit was advised that channels of communication between the Agency, HR and the business users across Council are now well established and open and functioning. **Issue addressed**
An asset and equipment management policy and procedure should be agreed and documented. This would set out the procedures and responsibilities for the purchase, recording (asset/equipment register), tagging, storage, maintenance and disposal of assets.	3	A Policy will be developed to cover the points raised Head of Service, 31st August 2018	Audit was advised that a Policy for asset and equipment management was under development. Due to staff severance the responsibilities had changed so the policy was being revised to reflect these changes. However due to the Covid-19 pandemic and further reductions in staff numbers finalising this policy has been put on-hold **Issue being addressed**

2018-19 Peace IV

Recommendation	Priority Level	Management Response	Position June 2020
All Partnership members should be reminded of the importance of signing the conflict of interest declarations and the PEACE IV secretariat should ensure that they are all retained together in 1 file.	2	This is accepted and will be implemented PEACE IV Co-Ordinator – December 2018	Audit was advised that all Partnership members have been reminded of the importance of this exercise, this has been further reiterated since the Local Council Elections in May, resulting in a change in the Partnership. These documents are held centrally in a file with the Peace IV Secretariat. **Issue addressed**
For any future procurement the PEACE IV secretariat should review the format, content and sequencing of the score/evaluation sheets and ensure all are appropriately completed and signed.	3	This is accepted and will be implemented as soon as possible once new staff are in post PEACE IV Co-Ordinator – February 2019	Audit was advised that score sheets and assessments sheets are recorded in hard copy with the respective tender files, they are fully completed and held centrally with the Peace IV Secretariat. **Issue addressed**
A checklist should be developed containing all relevant eligibility and accuracy checks which should be carried out by the PEACE IV secretariat. This should be signed by the officer who performs the check on the invoice and signed/initialled by the PEACE IV coordinator before the relevant invoice is authorised and passed for processing to Finance. The checklist should remain on file with a copy of the invoice and all supporting documentation.	3	This is accepted and will be implemented as soon as possible once new staff are in post PEACE IV Co-Ordinator – February 2019	Audit was advised that this is now carried out on each invoice as per Council guidelines and Programme Rules, this has now been further enhanced by the need for the Director to sign off on all checklists on invoices that are electronically generated for Audit Compliance reasons. **Issue addressed**

Recommendation	Priority Level	Management Response	Position June 2020
In addition to the annual budget monitoring spreadsheets, a single spreadsheet containing details of the budget for the entire life of the programme, expenditure and claims to date to should be created.	3	This is accepted and will be implemented as soon as possible once new staff are in post PEACE IV Co-Ordinator – February 2019	Audit was advised that PEACE IV has now produced one spreadsheet **Issue addressed**

2018-19 Safeguarding

Recommendation	Priority Level	Management Response	Position June 2020
The Safeguarding policy which is currently under development should be prioritised, approved, finalised and in action as soon as possible. Council should finalise the policy so that roles and responsibilities of staff/departments are clear.	1	Revised, updated and re-formulated draft Safeguarding Policy and Procedures for Children & Young People and Adults (2 separate documents) forwarded to NSPCC on 12.09.18. Meeting scheduled between NSPCC and Council's Safeguarding Managers' to review these documents and sign them both off. Then Policies and Procedures presented to the Senior Management Team and submitted for Equality Screening. Safeguarding Managers': Sport & Wellbeing Development Manager (Damian McAfee) + Participation Manager (Roger Downey) – Policy and Procedures (both) implemented January 2019	Audit confirmed by viewing meeting minutes that the Leisure & Development Committee recommended to Council the Safeguarding Children & Young People Policy and Procedures & Safeguarding Adults Policy and Procedures for Approval at the Leisure and Development Committee Meeting on 17 December 2019. Following this, both Policies were adopted at the Council Meeting on 7 January 2020. It was further agreed that Elected Members attend mandatory training on the 'Safeguarding Policy and Procedures'. To support the implementation of this policy and as part of Council's ongoing governance requirements a training plan will be put in place for all employees, agency workers, volunteers and elected members. Audit obtained a copy of the Safeguarding Children & Young People Policy and Procedures (Annex A) & Safeguarding Adults Policy and Procedures (Annex B) which have been developed in conjunction with the NSPCC **Issue addressed**
Council should create a standardised procedure, booking form and terms of hirer highlighting that external clubs/organisations either need their own Safeguarding policy, or they need to remain	3	A Business Support Manager has just recently been appointed (Sport & Wellbeing) who is currently working on standardising all booking forms across Council's leisure facilities. All revised booking forms will detail the requirement for safeguarding compliance.	Audit was advised that all Leisure booking forms contain the following in the conditions of hire section "Any club making a booking that involves coached activity must ensure they

Recommendation	Priority Level	Management Response	Position June 2020
compliant with the CCAG safeguarding policy (currently under development); they should also provide a safeguarding registration number (if applicable). If a standardised form is not practical, then all existing booking forms should be adapted to include the requirement for safeguarding compliance mentioned above.		Business Support Manager (Stacy McClarty) – October 2018	have the relevant Coaching Qualifications Club Insurance and CBC Safeguarding Children and Young People registration number (coaching under 18's). Failure to provide such evidence when requested may result in the suspension of bookings." Audit was provided with a sample of 3 forms from different Leisure facilities and can confirm this to be true. **Issue addressed**
Once the consolidated and updated safeguarding policy is finalised training should be urgently arranged. Various levels of training should be developed and distributed accordingly, for example introduction training to all staff, foundation/basic training for those who regularly work with children, young people and adults at risk and designated officer training. Once the training has been created it should be reviewed regularly and updated when necessary. The need for any additional training for the Designated officers should be reviewed, provided and completed urgently. All training should be recorded and documented to track when training needs to be refreshed.	2	Once both Safeguarding Policies and Procedures have been approved by Council a training schedule for all appropriate staff will be drawn up and delivered in keeping with the requirements contained within the Safeguarding Policies and Procedures. This training may be out-sourced or Council may wish to skill up (send on recognised awarding body training course) appropriate staff as in-house trainers. All training will be documented and recorded. Organisational Development / Human Resources Manager (Sandra Kelly)	Council has developed a Safeguarding Training proposal to support the new safeguarding policies. Audit reviewed this (6-page document). Audit reviewed this and note that safeguarding children and young people training on a regular basis facilitating employees, agency workers, volunteers and elected members to update their knowledge and skill as appropriate. The Council will provide refresher training every 3 years. Training will be offered as per the Safeguarding Board NI Child Safeguarding Learning and Development Strategy and Framework 2015 – 2018. The training will be offered at three different levels - according to an individual's job description and role (i.e. from general awareness to comprehensive training for designated safeguarding officers) **Issue addressed**

2018-19 Staff Recruitment, Learning and Development

Recommendation	Priority Level	Management Response	Position June 2020
The Head of OD/HR should ensure there is clear understanding amongst Line Managers of the requirement to complete the recruitment authorisation and vacancy control form, to clarify the business need for the post, and ensure it is signed off by the appropriate Director and/or Chief Executive prior to engaging in the recruitment and advertising process.	3	When circulating details regarding authorisation to recruit forms to the SMT the OD/HR Manager will include details relating to the business need and/or rationale for the new position OD/HR Manager with effect 1st April 2019	Audit was advised that all recruitment includes details of business need and this is now scrutinised by SMT. **Issue addressed**
To protect panel members in the event of a complaint being made, it is important that the information reflected in the interview outcome form is robust and would stand scrutiny from an independent review. All personnel involved in recruitment panels should be reminded of the need to clearly record the reasons for all decisions made. A pass mark should also be noted on the interview panel assessment summary and/or interview outcomes sheet to provide transparency at all stages of the recruitment process	3	The OD/HR team will be advised of this recommendation and asked to adhere to the details set out. OD/HR Manager will circulate the recommendation to the OD/HR team for implementation. Implementation date 1 April 2019	Audit was advised that the OD/HR team were advised of the recommendations made by internal audit and that documentation of recruitment is clear and complete. **Issue addressed**

Recommendation	Priority Level	Management Response	Position June 2020
The Head of OD/HR and Manager should ensure that the personal contribution and development review pilot process is and completed within the agreed timeline and any learning from this is used to inform the roll out of the PCDR for the rest of Council staff. Training needs and skills gaps identified through the PCDR process should then be used to inform the training and development courses going forward.	2	The Head of OD/HR and Manager will ensure that the Personal Contribution and Development Review pilot will be implemented Review at the end of April 2019	During 2019/20 it was agreed that the newly developed PCDR would be piloted at the HoS level. Training was developed and mandatory training for all HoS (using and externally contracted trainer) was held in December 2019. During this training a number of concerns were raised by HoS who requested that piloting of the PCDR be delayed until the concerns were addressed. The concerns were subsequently discussed at SMT level. In January and February 2020 in the monthly meetings between HoS and Directors the concerns raised by HoS were being addressed. Plans to restart the piloting of PCDR have been put on hold as a result of the Covid-19 pandemic. **Issue being addressed**
OD/HR should continue to work with the Environmental Services areas to complete the generic matrix listing all training courses available particularly in relation to health and safety and to identify baseline training for generic posts. Training records from both the OD/HR database and records maintained by service areas should be merged to form a comprehensive training matrix for each employee and placed on a shared folder. Service Managers should be encouraged to book all health and safety training through OD/HR or to inform OD/HR	2	The Head of OD/HR and the OD/HR Manager will ensure that work continues with the Environmental Services Area to complete this work. OD/HR Manager, implementation date 1 April 2019	Environmental Services (ES) retain their own spreadsheet of training needs (for Operations and Estates staff) this was reviewed by Audit. The ES Health and Safety Officer keeps this up to date and HR can access this at any time if required. All training requirements come through HR as they hold the training need which allows HR to keep PAMS (training records) up to date. The only exception is training which has a practical/competency basis i.e. for training

Recommendation	Priority Level	Management Response	Position June 2020
of all training being planned so that it can be recorded accurately on PAMS. If appropriate, a shared folder could be developed so that supervisors can access and have a record of any training their team has undertaken.			where you have to demonstrate practical hours spent on the job – ES monitor this and retain the information. **Issue addressed**

2018-19 Strategic Projects

Recommendation	Priority Level	Management Response	Positio June 2020
Council should formally inform SIB of the details and value of the project awarded under the SIB Framework and ensure complete compliance with the terms and conditions of any external Frameworks Council may opt to use in the future.	3	Accepted Jonathan Gray; Project Director, Strategic Investment Board; Causeway Coast and Glens BC Implemented immediately	Audit was advised that Council formally informed SIB's Asset Management Unit of the details/value of projects awarded under the SIB Framework. **Issue addressed**
The strategic projects department should document the monitoring process or a short monitoring template to support the current monitoring taking place.	3	Current strategic projects written monitoring activity includes: a) Preparation of quarterly monitoring updates against targets identified within the Prosperity & Place Business Plan; b) Preparation and presentation of bi-yearly monitoring updates for Leisure & Development Committee against targets identified within the Prosperity & Place Business Plan; c) Preparation and presentation of quarterly monitoring updates for Performance Management team against targets identified within the Prosperity & Place Business Plan and Community Plan; and d) Monitoring of monthly financial spend updates provided by both Finance Team and Prosperity & Place team (Separately). We will document the above monitoring process to all staff within the team within the 2018/19 financial period. Niall McGurk Strategic Projects Manager; 2018/19 Financial period	Audit was advised that all strategic projects are monitored against targets on a quarterly, bi-yearly basis and presented to L&D Committee, Council's Performance Management team and Community Planning team on request. In addition, monthly budget updates are prepared by both Finance and P&P. Monitoring is taking place; a short document summarizing the monitoring process should be put in place. **Issue being addressed**

2018-19 Tourism Services

Recommendation	Priority Level	Management Response	Position June 2020
A clear cash handling policy and procedures should be developed and documented. It should cover receipt of income, till reconciliation, security of cash, and accuracy and monitoring of income records, linking across all Visitor Information Centres. Consistent recording templates and checklists should be developed for use to ensure consistency of approach and provide a standard process for staff. All new or temporary staff involved in handling cash should be provided with up to date procedures and should sign a declaration to say they have received them.

Training should then be provided to staff (including any agency staff) involved in cash handling at the visitor information centres. Comprehensive cash handling procedures are in place within other areas of the Council and could be replicated at the VICs. | 3 | In progress

Assistant Visitor Services Officer (AVSO)– June 2019 | Audit was provided with a Cash Handling Procedures Document which was created and implemented in June 2019. A copy is in all Visitor Information Centres. New staff members are given induction training which includes cash handling and using the new Income Report.

Issue addressed |
| Consideration should be given to ensuring that signed evidence is retained of all floats being reconciled on a daily basis. This would provide additional assurance should any discrepancy occur. | 3 | Random checks will now take place

AVSO – April 2019 | Audit was advised that random checks are now place and are completed by the AVSO

Issue addressed |
| Staff who are responsible for cashing up at the end of each day/shift and for reconciling till reports to the takings should ensure that | 2 | Recommendation will be implemented

AVSO - June 2019 | Audit was advised that it was agreed with Finance that lodgments would be carried out weekly or when the total cash sales have reached a |

Recommendation	Priority Level	Management Response	Position June 2020
any under/overs are recorded, and lodgements should reflect actual takings. Any discrepancies above a certain limit should be investigated further. To facilitate this, an end of day/ shift income reconciliation sheet should be completed, detailing the takings from the cash drawer, the float amount and daily cash for banking and should then be checked against the till report noting any variances between the two. This should be signed (and rechecked where possible by a second staff member), dated and filed to complete the audit trail. Lodgement arrangements should be reviewed to determine whether lodgement preparation and banking could be made during periods where more than one staff member is on site (when possible or particularly for larger amounts e.g. at shift handover or when the Assistant VSO visits the centre).			minimum of £100. Staff are required to sign and date hard copies of the sales signifying that all documentation tallies for lodgments. Random checks of all lodgments are signed and dated by AVSO. Lodgments collected and checked where necessary by the AVSO and banked. **Issue addressed**
A documented stock management procedures manual should be produced for VIC staff to include guidance on the following: • Purchase Orders • Stock deliveries • Stock takes • Stock spot checks • Stock security • Stock system corrections • Stock transfers between VICs	3	Recommendation to be implemented. New income reports will assist here AVSO June 2019	All Visitor Information Centres are now using a new Computerised Income Reporting System the implementation of which was completed April 2019. Stock received and removed from any location is now recorded on the resulting Income report by the VIC staff **Issue addressed**

Recommendation	Priority Level	Management Response	Position June 2020
Now that all VICs have spreadsheets and/or a stock management system to record stock movements, a complete stock take should be performed and documented at least once per year. This should be supplemented by periodic spot checks on a random selection of VIC stock to ensure that stock levels are correct and any variances can be investigated and corrected on the spreadsheets/ Samstock stock management system. Standard formats for recording the results should be used when performing these checks	3	Recommendation to be implemented. New income reports will assist here AVSO April 2019	Audit was advised that Stock takes are now carried out at the end of each financial year and any variances are reported to the AVSO. Prior to the Covid-19 random stock takes had been planned by AVSO in 2020/21. **Issue addressed**
Consideration should be given to implementing a receipt for goods delivered by third party crafters to the VICs to formally record what has been received. Similar records should be kept for releasing items back to third party crafters. Signed copies of the Independent Supplier Sale or Return Agreement should be in place at each of the VICs as confirmation that both the Council and crafters agree to the conditions of the sale.	3	Recommendation to be implemented. New income reports will assist here AVSO May 2019	All stock received or returned in relation to Sale or Return crafters must be recorded and signed by both the crafter and VIC staff member. Incoming and outgoing of all stock is also recorded on the Computerized Income Report. Random stock checks will be fully implemented as of 1st April 2020. Implementation of standardised independent Sale or Return Agreement will be complete by mid-April 2020. **Issue being addressed**

MOORE

2018-19 Town and Village Management

Recommendation	Priority Level	Management Response	Position @ January 2020
Management should develop a medium-term plan (3 years) which would support annual planning of activities.	2	A medium plan of 3-5years 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. **Issue being addressed**
Management should consider updating the current quarterly monitoring report to include a finance section which can provide information such as actual spend vs budget, additional finance sourced, etc. Management should also consider providing the Town and Village Manager with training and guidelines on financial monitoring and key considerations when they are reviewing the reports from the finance department.	3	Agree with the recommendation. Head of Service, Prosperity & Place. Adjustments to monitoring report instigated from June 2019. Training will be determined by HR plans for 2019/20	Audit was advised that training plans are currently on hold. Budgets are included with the business plan and monitoring activities and HoS meets regularly with administration staff within department to monitor budgets, and budgets remain an item on Prosperity and Place management meetings. **Issue being addressed**

2018-19 Treasury Management

Recommendation	Priority Level	Management Response	Position @ January 2020
Finance should finalise a medium-term financial strategy as soon as possible.	3	Medium term financial plan currently being drawn up Chief Finance Officer	A Medium-Term financial strategy was presented to the Finance Committee in February 2020 and approved, A 3-year rolling plan is not yet developed. **Issue being addressed**
Finance should ensure a more formal process of reporting treasury management activities to Council is put in place and includes the monitoring of the series of prudential indicators not only at the year-end but also at the midpoint of the year.	2	Upon full implementation of the new Treasury Management Policy regular reports will be tabled at Corporate, Policy & Resources Committee detailing investments and borrowings Chief Finance Officer – Jan 2019	A Finance Committee was established (in October 2019) and meets monthly. Audit confirms from the ToR that the scope of this committee includes oversight of Treasury management. Audit reviewed the minutes of the Finance Committee between October 2019 and March 2020 and notes that Treasury Management has not appeared as an agenda item as yet. **Issue being addressed**
Councillors involved in oversight of treasury management should receive training on the prudential code	3	Member Training to be investigated Chief Finance Officer – Post Election May 2019	Audit notes from minutes of the Finance Committee that training on Government Finance is being investigated for the members of the Finance Committee – this should include Treasury Management and the Prudential code **Issue being addressed**

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.

Our audit fieldwork comprised:

- Reviewing progress against recommendations via discussions with key staff
- Examining relevant documentation (for priority 2 findings)
- Testing controls and accuracy of records (for priority 2 findings)