

**Summary of Recommendations and Management Responses from Internal Audit Reports  
issued Quarter 2, 2023/24**

Report Reference	Recommendation	Risk Rating <sup>1</sup>	Responsible Officer	Management Response and Target Implementation Date (TID)
<b>Banking Arrangements – 13 September 2023</b>				
4.3.1	The risk register should be reviewed to ensure the information is up to date and that the controls and mitigations in place relate to the risk identified.	Low	Head of Finance	<p>This is on the risk register with a low likelihood but high potential impact. The CiA system is Cloud-based, and while reliable to date, could be subject to an extended loss of internet and web connections, which could also affect the web-based bank system, with a consequent period that suppliers could not be paid.</p> <p>The risk register will be reviewed in October and then frequently on a quarterly basis to ensure risks and mitigations are relevant.</p> <p>TID: October 2023</p>

<sup>1</sup> Risk Ratings are defined as follows:

- High: Issue of significant importance requiring urgent attention.
- Medium: Issue of moderate importance requiring prompt attention.
- Low: Issue of minor importance requiring attention.

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4.3.2	Ethical procurement aspects should be considered in the risk register.	Low	Principal Accountant	The Council's investment counter-party criteria identifies countries that the Council is happy to accept, and the Council's bank provider would be a UK-based subsidiary or company. The risk register will be reviewed in October and then on a quarterly basis. TID: October 2023
4.6.1	The additional resource requirements should be considered as part of the procurement exercise.	High	Head of Finance / Principal Accountant	The Council invested a considerable staff resource in setting up the bank interface with the current bank provider. All this work would have to be repeated if there was to be the change in bank provider, which is a major project due to the importance of this interface. Also, the Accountancy team does not have capacity to undertake the tender exercise to obtain banking quotes, requiring external resources. This is to be discussed with the Procurement Team soon to discuss options. TID: October 2023
<b>Purchasing Cards – 22 August 2023</b>				
No recommendations were required on this occasion.				

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**VAT Accounting – 28 September 2023**

4.2.1	The VAT reference manual should be reviewed.	Low	Assistant Accountant (AA) / Strategic Finance Manager (SFM)	SFM to work with AA to find capacity to update VAT manual, including all statutory updates and to then publish on the intranet. TID: 31 March 2024
4.3.1	VAT details, if not included on receipts, should be available on request to customers. <i>This was also a recommendation in the previous audit of VAT Accounting.</i>	Low	Assistant Accountant (AA) / Strategic Finance Manager (SFM)	To advice service area's to have VAT receipts available where possible and ensure that signposting to the intranet to inform the VAT registration number is available (and to update the internet is updated). TID: 31 March 2024
4.4.1	A timetable of VAT tasks should be developed and progress regularly reviewed by the Strategic Finance Manager.	Low	Accountant Assistant	Timetable to be produced annually in line with the Finance report timetable. TID: December 2023

**Shared Legal Services – 27 July 2023**

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4.2.1	To ensure the Council is getting value for money the expenditure with all legal suppliers should be kept under review and the service requirements considered when the SLA is next renewed.	Medium	Head of Governance and Strategic Finance Manager	Additional information has been requested to enable the spending to be monitored more efficiently. TID: September 2023 The spending with legal services will be kept under review and raised at bi-monthly meetings. TID: August 2023
<b>Refuse Collection and Recycling – 25 August 2023</b>				
4.3.3	Copies of contractor insurance should be obtained and passed on to the WDC's Risk and Insurance officer.	Low	Contract Operations & Performance Officer	An email will be sent to SDC asking for copies of this. TID: Completed 3 Aug 2023
4.4.1	Any waste container charges incurred by WDC, of which 50% are rechargeable to SDC, should be included on separate invoices and raised against SDC as a sundry debtor.	Medium	Neighbourhood Services Manager	SDC pay all invoices relating to Biffa and the MRF and then recharge the appropriate proportion to WDC. The only charges WDC incur are for waste containers and an email will be sent asking for this information. TID: End of Aug 2023
4.4.3	Both SDC and the contractor should be reminded to highlight where performance deductions have been subtracted from the core waste service costs on monthly invoices.	Medium	Neighbourhood Services Manager	An email will be sent to SDC to ask that this is highlighted on future invoices. TID: End of Aug 2023

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4.6.1	The WDC Contract Officer Health & Safety Risk Assessment should be shared with both SDC and Biffa.	Low	Neighbourhood Services Manager	This will be sent via email to SDC. TID: 8 Sept 2023
	Staff should be reminded to include the type of waste collected during monthly safety checks on the observation reports.	Low	Contract Operations & Performance Officer	An email will be sent to staff to remind them to ensure they include the waste type on the Health & Safety checks. TID: Completed 3 Aug 2023

#### **Employee Attendance Management – 16 August 2023**

4.6.1	Where an officer is absent, there should be effective communication with teams regarding short term (or long term) changes in hierarchy and expected workloads.	Low	HR	To add to policy: 'If a member of staff or manager is off sick the line manager should ensure that relevant staff are informed of any changes in reporting procedures or other temporary changes to workloads.' TID: Dec 2023
4.7.1	The role of managers should be included in the policy in regard to their responsibility for uploading and storing information and documents regarding attendance.	Low	HR	Policy to be updated to include this. TID: Dec 2023

#### **IT Change, Configuration and Release Management (2022/23 audit) – 22 August 2023**

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4.2.2	The Change Management Policy should be reviewed as soon as possible and at regular intervals thereafter.	Low	Head of Customer and Digital Services/ Transformation Lead	The Change Management policy does require a review as it was last looked at when we were merging. We will review the policy in context of best practice and bring this back to SLT for approval. TID: 03/11/23
4.2.8	The Council should implement a formal Change Advisory Board, ensuring that it has an agreed Terms of Reference, representation from across all Council service areas and documented roles and responsibilities. The CAB meetings should be held on a regular basis ideally (for example, quarterly), but at least on an extraordinary basis depending on amount of change backlogs.	Medium	Head of Customer and Digital Services	A fully dedicated change advisory board may not be possible for the organisation, purely down to the amount of time and resource that would be needed. However, there is a need for greater accountability and visibility of change management processes, particularly for higher profile changes which hold greater risk. As such, the functions of a CAB could be integrated with a reformed ICT Steering Group. TID: 03/11/23
4.2.10	The Council should implement a process whereby all existing standard changes are reviewed on a regular basis to help ensure that it remains appropriate for them to keep that status. In addition, a new process should be implemented in support of this by identifying the potential for new standard changes.	Low	Head of Customer and Digital Services	Agreed – each standard change will be reviewed and a “review by” date included within the documentation or a “review trigger”. TID: 01/03/24

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4.2.14	The Council should ensure that every change request is recorded with the NetSupport ServiceDesk system, regardless of its source (including changes related to cloud-hosted systems) and priority / category.	Medium	Head of Customer and Digital Services/ Transformation Lead	Agreed – this will be addressed as part of reviewing the Change Management Process. TID: 03/11/23

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4.4.3	<p>The Council should implement a process whereby improved change request monitoring reporting is designed and implemented. These might include (but not be limited to) the following:</p> <ul style="list-style-type: none"> <li>• Aging of change requests broken down into regressive time periods, to detect change records that have exceeded specific KPIs in this respect.</li> <li>• New changes for specific time periods.</li> <li>• Resource time allocations to changes, to detect allocation overruns where changes are more challenging to implement.</li> <li>• Change request age (the time between the initial record being raised to the request being closed).</li> <li>• Changes awaiting approval.</li> </ul> <p>All these examples will require agreed KPIs or other suitable metrics for them to be adding value to the service.</p>	Low	Head of Customer and Digital Services/ Transformation Lead	<p>Agreed – this will be addressed as part of reviewing the Change Management Process.</p> <p>TID: 03/11/23</p>



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4.5.2	The Council should update the email template used (to have the business authorise the next steps in the change cycle) to include an explicit option for having the service area confirm that their business process documentation has been updated as required and that relevant training on the new processes has been delivered.	Low	Head of Customer and Digital Services/ Transformation Lead	Agreed – this will be addressed as part of reviewing the Change Management Process.
4.5.4	The Council should document an appropriate data retention policy covering the data processed by the system. Alternatively, a Data Protection Impact Assessment should be undertaken on ServiceDesk to analyse the potential data processing risks associated with the system.	Low	Head of Customer and Digital Services/ Transformation Lead	Most of the information retained within Change Control records does not detail individuals – other than the details required to process changes, such as an authorising managers name and email. As such, the privacy impact of our data retention is minimal. However, it is appropriate that information is not kept in perpetuity, particularly when systems are decommissioned and never reused. This will be addressed as part of reviewing the Change Management Process.
<b>Business Applications: APP Civica (2022/23 audit) – 18 September 2023</b>				

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4.2.1	The Information Governance Manager should be contacted to discuss whether there is a need for a specific DPIA for the CIVICA APP system or whether the departmental record is sufficient.	Low	Systems and Service Support Team Leader	A discussion will be held with the Information Governance Manager as suggested. TID: December 2023
4.3.6	<p>The current password controls for the system should be reviewed and updated in line with the Council's policy as far as is possible. The password history (reuse limit) should also be increased (ideally to 22 or more.)</p> <p>Alternatively, the feasibility of linking the application to Active Directory via a Single Sign On process could be reviewed. Doing so will remove the need to set a local password policy within the application as this will be superseded by the Active Directory user login and related password policy.</p>	Low	Systems and Service Support Team Leader / Systems Support Officer	<p>The password settings will be reviewed in line with the requirements of the new policy once adopted.</p> <p>Application Support staff have checked CIVICA with regards to Single Sign On with APP and have confirmed that it's not possible with the current version used. This 'capability' is something that will be considered as part of the specification for the replacement system.</p> <p>TID: December 2023</p>

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4.4.3	Business processes related to the management of the interfaces with the CIVICA APP application should be formally documented with regular reviews being scheduled once they are in place.	Low	Systems and Service Support Team Leader / Community Safety and Civil Contingencies Manager	When renewing the CIVICA contract, it has been agreed with the Community Safety and Civil Contingencies Manager that a review and progress report of the APP should be done every six months - the first of which should fall in December. TID: December 2023
4.6.1	Reviews should be undertaken to ensure that output from the system is retained and subsequently destroyed in line with the departmental retention policy and the requirements of the Data Protection Act 2018.	Low	Systems and Service Support Team Leader / Environmental Health and Licensing Manager/ Head of Safer Communities, Leisure and Environment	Agreed. Reviews of data retention and subsequent destruction will be undertaken. TID: September 2023

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4.7.4	An appropriate change authorisation process should be followed and adopted in all cases.	Low	Head of Customer and Digital Services	<p>Following a more general audit of change management processes, change management as a whole is being looked into by ICT. This will include provisions for changes made within applications, methods of recording and authorisation processes.</p> <p>It would be recommended that a common change management process is adopted rather than each service area creating its own approach, with the level of information recorded depending on the impact that the change being undertaken could have. This will be fed into other departments once the policy is updated and approved.</p> <p>TID: 3 November 2023</p>