



Supplement for:

AUDIT AND GOVERNANCE COMMITTEE – THURSDAY 28 SEPTEMBER 2023

Agenda No Item

5. **Internal Audit Progress Report**

Annex B – WODC Agreed Actions September 2023, is made available within this additional supplement.

Printouts of the Annex will be available for Members of the Committee at the meeting by Democratic Services.

This page is intentionally left blank

Open Agreed Actions

AP ID	ID	Audit Title	Issue Title	Issue Status	Period	Priority Score	AP Status	Timescale	Revised Timescale	Revised Timescale 2	Follow-Up Assessment	Remediation Date
344	305	PUB - Vulnerability Management (Shell) - Apr 2022	Device Security Status Checks (Pentana 47107)	Pending Remediation	2022/23	2	In Progress	31/01/2023	31/03/2023	31/07/2023	Discussed with the CTO who advised that this is currently being completed on a manual basis and to keep this action open until the revised timescale as an automatic solution is being developed.	--
434	392	PUB - Revenues and Benefits - 2020/21	CDC and WODC - Officer system access is not revoked when it is no longer required. (Pentana 44540)	Pending Remediation	2020/21	3	In Progress	31/03/2021	31/03/2023	31/10/2023	To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
435	393	PUB - Revenues and Benefits - 2020/21	CDC / WODC - Housing Benefit not reconciled during 2020 (Pentana 44592)	Pending Remediation	2020/21	2	In Progress	31/01/2021	30/11/2022	31/10/2023	To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
436	394	PUB - Revenues and Benefits - 2021/22	Revenues: Inconsistent practices are operating across the service (Pentana 46628)	Pending Remediation	2021/22	3	In Progress	31/12/2022	31/10/2023	--	To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
437	395	PUB - Revenues and Benefits - 2021/22	Backlogs exist in processing Housing Benefits claims (CDC, FoDDC and WODC) (Pentana 46966)	Pending Remediation	2021/22	3	In Progress	30/11/2022	30/11/2022	31/10/2023	To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
438	396	PUB - Revenues and Benefits - 2021/22	Regular Financial Reconciliations (HB) are not completed (CDC and WODC) (Pentana 46965)	Pending Remediation	2021/22	2	In Progress	30/06/2022	30/11/2022	31/10/2023	To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
439	397	PUB - Revenues and Benefits - 2021/22	Regular Financial Reconciliations (CT and NNDR) are not completed (CDC and WODC) (Pentana 46965)	Pending Remediation	2021/22	2	In Progress	30/11/2022	31/10/2023	--	To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
339	300	WODC - Procurement Cards - Aug 2022	Key Finding 5 – Cardholder Agreements (Pentana 47409)	Pending Remediation	2022/23	3	In Progress	31/12/2022	31/03/2023	31/10/2023	Review of cardholders is being conducted, along with the issue of the revised policy. Priority score reduced due to the work that has been undertaken. Agreed action remains open to allow for IA follow-up.	--
340	301	WODC - Procurement Cards - Aug 2022	Key Finding 6 – Transparency Reports (Pentana 47410)	Pending Remediation	2022/23	2	In Progress	31/12/2022	31/03/2023	30/09/2023	Transparency Data for PCard data is not being published as per Transparency Agenda. Has been raised with CFO.	--
23	475	WODC - Revenues & Benefits - Dec 2022	Accounts with inhibits (supressed accounts) are not actively reviewed	Pending Remediation	2022/23	2	In Progress	31/07/2023	31/10/2023	--	To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
632	581	WODC - Revenues & Benefits - Dec 2022	Invoices to recover Housing Benefit overpayments are not being raised.	Pending Remediation	2022/23	1	In Progress	31/05/2023	31/10/2023	--	Work is progressing. To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
834	769	WODC - Climate Change Strategy - September 2022	KPI Review and Update	Pending Remediation	2022/23	3	In Progress	30/09/2023	--	--		--
835	770	WODC - Climate Change Strategy - September 2022	Strategy and Plan Refresh	Pending Remediation	2022/23	3	In Progress	30/09/2023	--	--		--
836	771	WODC - Climate Change Strategy - September 2022	Risk Register Climate Risks	Pending Remediation	2022/23	3	In Progress	30/09/2023	--	--		--
1001	918	WODC - S106 Agreements and Funds 2022/23	Unspent historic funds (Pentana 47743)	Pending Remediation	2022/23	1	In Progress	31/03/2023	30/09/2023	--	Officers are compiling a schedule which includes developer contributions that do not appear to have been spent in accordance with 'spend by' dates.	--
1002	919	WODC - S106 Agreements and Funds 2022/23	'Spend by Date' either blank or 01/01/90 (Pentana 47868)	Pending Remediation	2022/23	2	In Progress	31/03/2023	30/09/2023	--	Alerts to be set up withing Exacom to ensure all agreements that do not have a specific spend by date are monitored on a 6 monthly basis	--
1003	920	WODC - S106 Agreements and Funds 2022/23	S106 Agreement Reporting (Pentana 47869)	Pending Remediation	2022/23	2	In Progress	31/03/2023	30/09/2023	--	Due to historic issues that are being resolved, aim to publish IFS as soon as is practically possible. Reviewing and formalising the expenditure of 106 funds. Members to be informed when funds are spent in their area, report to Informal Exec on a monthly basis	--
1004	921	WODC - S106 Agreements and Funds 2022/23	Reconciliation Procedure	Pending Remediation	2022/23	2	In Progress	31/03/2023	30/09/2023	--	Due to timing issues, there may be discrepancies between BW and IFS data. Discrepancies need to be transparent so any variances to be signed off by officers	--
1005	922	WODC - S106 Agreements and Funds 2022/23	Reconciliation Sign Off (Pentana 47828)	Pending Remediation	2022/23	3	In Progress	31/03/2023	30/09/2023	--	See AP 1004 but reconciliation will be signed off once the IFS has been completed	--
1312	1219	WODC - Revenues & Benefits - Dec 2022	There are significant credit amounts in closed Council Tax accounts.	Pending Remediation	2022/23	2	In Progress	31/07/2023	31/10/2023	--	Work is progressing. To be included in the Annual Revs and Bens Audit / Service Review Audit. Timescale revised as audit is in progress	--
2215	2111	WODC - Business Continuity - Dec 2022	Revenues & Benefits – Only a high level Business Continuity Plan is maintained.	Pending Remediation	2022/23	2	In Progress	31/12/2023	--	--		--
2216	2112	WODC - Business Continuity - Dec 2022	Service area level Business Continuity Plan testing/tabletop exercises has not been undertaken.	Pending Remediation	2022/23	3	In Progress	30/09/2023	--	--		--
2217	2113	WODC - Business Continuity - Dec 2022	Advice and guidance from ICT has stalled due to service pressures.	Pending Remediation	2022/23	3	In Progress	31/12/2023	--	--		--

Page 3

Agenda Item 5

2580	2422	WODC - Payroll - Jan 2023	WODC Website information relating to Officer's pay requires updating	Pending Remediation	2023/24	3	In Progress	30/09/2023	--	--		--
2938	2742	WODC - Follow-Up of Agreed Actions 2023/24	Procurement Cards Follow-Up	Pending Remediation	2023/24	3	In Progress	31/10/2023	--	--		--
2824	2633	WODC - Freedom of Information - 2023/24	Access to Information policy and Publication Scheme is not regularly reviewed or updated.	Pending Remediation	2023/24	2	In Progress	30/11/2023	--	--		--
2825	2634	WODC - Freedom of Information - 2023/24	Basic training/awareness on Freedom of Information requests for Service Areas is not in place.	Pending Remediation	2023/24	2	In Progress	30/11/2023	--	--		--
2826	2635	WODC - Freedom of Information - 2023/24	FOI request statistics are not published in the public domain.	Pending Remediation	2023/24	3	In Progress	30/11/2023	--	--		--
2827	2636	WODC - Freedom of Information - 2023/24	There is no formal process to identify and communicate FOI requests received via social media.	Pending Remediation	2023/24	3	In Progress	30/11/2023	--	--		--

Closed Agreed Actions

AP ID	ID	Audit Title	Issue Title	Issue Status	Period	Priority Score	AP Status	Timescale	Revised Timescale	Revised Timescale 2	Follow-Up Assessment	Remediation Date
446	404	PUB - Accounts Receivable - 2021/22	Debt Management, recovery and write off guidance. (P	Closed	2021/22	Risk Accepted	Complete	31/10/2022	31/03/2023	30/06/2023	29.6.23: AM: JM discussed with the Business Manager - Finance (29/06/2023
2143	2045	WODC - Treasury Management & Cashflow Forecastin	Forecast vs Actuals Variance Reviews are not performe	Closed	2022/23	2	Complete	31/07/2023	--	--	Complete	07/08/2023
351	312	WODC - Election Expenses Treatment of VAT - Aug 20	VAT code check list for invoice processing (Pentana 475	Closed	2022/23	3	Complete	31/03/2023	--	--	12/06 Process doc sent, but it does not show the vat codes to be u	12/06/2023
350	311	WODC - Election Expenses Treatment of VAT - Aug 20	BW financial management system training (Pentana 47	Closed	2022/23	3	Complete	31/03/2023	--	--	12/06 Advised that face to face finance training has been complet	12/06/2023
338	299	WODC - Procurement Cards - Aug 2022	Key Finding 4 – Policy Updates (Pentana 47408)	Closed	2022/23	2	Complete	31/12/2022	31/03/2023	31/05/2023	Updated policy has been approved and issued to all Cardholders.	31/08/2023
335	296	WODC - Procurement Cards - Aug 2022	Key Finding 1 – Non-Compliance with Council Policy (Pe	Closed	2022/23	1	Complete	30/09/2022	31/03/2023	31/05/2023	Updated policy has been approved and issued to all Cardholders.F	31/08/2023
337	298	WODC - Procurement Cards - Aug 2022	Key Finding 3 – Recharge of Card Spend (Pentana 4740	Closed	2022/23	2	Complete	31/12/2022	31/03/2023	31/05/2023	AM 17.8.23: Procurement card policy reviewed by finance and upd	20/07/2023
2144	2046	WODC- Treasury Management & Cashflow Forecastin	A single cashflow monitoring spreadsheet is updated.	Closed	2022/23	3	Complete	31/07/2023	--	--	Complete	07/08/2023
336	297	WODC - Procurement Cards - Aug 2022	Key Finding 2 – Card Security and Unused Cards (Penta	Closed	2022/23	1	Complete	30/09/2022	31/03/2023	31/05/2023	Updated policy has been approved and issued to all Cardholders.F	31/08/2023