



SWAP

INTERNAL AUDIT SERVICES

Assuring – Improving – Protecting

Annex A

West Oxfordshire District Council

Report of Internal Audit Activity

January 2022

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Unrestricted

Contents

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At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- No
- Limited
- Reasonable
- Substantial



Audit Framework Definitions

Control Assurance Definitions

No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Non-Opinion – In addition to our opinion based work we will provide consultancy services. The “advice” offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

● **Audit Framework Definitions**

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

	Categorisation of Recommendations
Priority 1	Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management
Priority 3	Finding that requires attention.

Definitions of Risk

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Audit Plan Progress

APPENDIX B

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
2020/21 Audits in Draft / In Progress at Annual Opinion								
Operational	Authority's Response to Covid-19	Final Report	Medium Substantial	-				Reported in September
Key Financial Control	Accounts Payable	Final Report	High Reasonable	3		1	2	Reported in September
Key Financial Control	Payroll	Final Report	High Reasonable	1			1	Reported in September
ICT	Systems Admin	Final Report	Medium Reasonable	2		2		Reported in September
Key Control	Human Resources	Final Report	Medium Reasonable	5		2	3	Reported in September
Governance	Risk Management	Final Position Statement	N/A	-				See Appendix C
ICT	Data Recovery Capabilities	Final Report	Low Substantial	1			1	Reported in September

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
2021/22 Audit Plan								
Support	Business Grant Funding	Complete	N/A	-				Head of IA seconded to Council to support processing of Mandatory and Discretionary Business Grants from November onwards
Support	Business Grant Funding – Post Payment Assurance	On-Going	N/A	-				Head of IA working with Counter Fraud Manager to support post payment assurance review
Support	Business Grant Funding – ARG Scheme (January) (NEW)	In Progress		-				Support to administration of new ARG Scheme
Support	Business Grant Funding – Omicron Grants (January) (NEW)	In Progress						Support to administration of new Omicron Grant Scheme
Support	Environmental Services Improvement Programme	On-Going	N/A	-				Support to the Programme
Support	Ubico – New Shareholder	Complete	N/A	-				Support to Project Team
Operational	Accounts Payable	In Progress						Quarterly review of payments made. See Appendix C
Operational	Fire Risk Assessments	Final Report	High Reasonable	1		1		See Appendix C
Support	Civica – Merge of 3 Systems	Complete	N/A	-				Support to Project Team
Operational	Procurement Cards	In Progress						
Operational	Emergency Planning	Final Report	High Reasonable	4		3	1	See Appendix C
Operational	Election Expenses – Treatment of VAT	Audit Deferred						Request to defer audit to 2022/23 due to change in officers

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Procurement (Contract Management and Monitoring)	Final Report	High Reasonable	2			2	See Appendix C
Governance	Governance of Programmes and Projects	In Progress						
Operational	Publica Performance Information	In Progress						
Operational	Monitoring the Performance of Strategic Commissioned Services	In Progress						
Key Financial Control	Revenues and Benefits							
	<ul style="list-style-type: none"> • Council Tax and National Non-Domestic Rates 	Draft Report						
Key Financial Control	Core Financials							
	<ul style="list-style-type: none"> • Accounts Payable 							
Key Financial Control	<ul style="list-style-type: none"> • Main Accounting and Accounts Receivable 	In Progress						
	<ul style="list-style-type: none"> • Payroll 	In Progress						
Key Financial Control	<ul style="list-style-type: none"> • Treasury Management and Bank Reconciliation 	In Progress						Request for further testing in respect of cashflow forecasting to be undertaken Qtr1 2022/23
	Human Resources							

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Key Financial Control	Other Support Service provided by Publica <ul style="list-style-type: none"> • Procurement (Compliance with Strategy) 							
ICT	Vulnerability Management	In Progress						
ICT	Accounts with Admin Privileges	In Progress						
Grant Certification	Disabled Facilities Grants							
Grant Certification	Restart Grants	Complete						
Follow-Up	Follow-Ups of Recommendations made in Substantial and Reasonable Audits	On Going						
Other Audit Involvement	Working with the Counter Fraud Unit	On Going						
Other Audit Involvement	Management of the IA Function and Client Support	On Going						
Other Audit Involvement	Contingency – Provision for New Work based on emerging risks							

The following information provides a brief summary of each audit review finalised since the last Committee update

Risk Management – Final Position Statement – September 2021

Objective

To ensure the Councils' and Publica have a planned and systematic approach to the identification, evaluation, and management of risks to control the probability and/or impact of unfortunate events, or to maximise the realisation of opportunities.

Executive Summary

Effective Risk Management is an important part of an organisation's ability to identify, assess and mitigate areas of concern or take advantage of opportunity that may affect, positively or negatively, the achievement of an organisation's business objectives and goals within their strategy.

As Service Provider for most Council services, Publica manage operational risk on behalf of the Council. An assurance audit for Risk Management was originally included in the agreed Audit Plans at WODC and Publica. Currently, work is being done to update the policy, processes, and compliance procedures. Previous audit recommendations which are not yet fully implemented including implementing robust and consistent working practices.

We have not offered an assurance opinion due to the planned improvements and current work ongoing, but we have agreed an action plan with the Business Manager based on our observations and suggestions, which when implemented, will enhance compliance with the policy and process.

We will undertake a further audit later in the year including following up on progress of the agreed actions and provide an assurance opinion. Where appropriate, we will also include specific Risk Management compliance tests within future Service Area audits to continually assess the general improvements being made in this area.

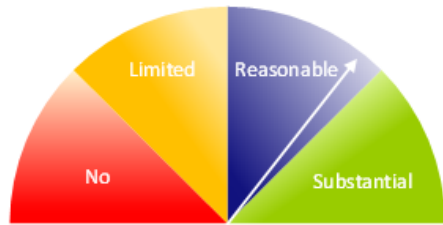
SWAP is looking to introduce a Risk Management Forum. The aim of this is to discuss such topics as common risks, analysis of strategic risks, frameworks used for risk management, horizon scanning and other items of interest. Officers and Members from across the Partnership will be welcome to join and contribute so ideas and best practice can be shared and learned from one another. The Business Manager – Corporate Services has advised she has already been contacted and confirmed her interest in the Forum.

Fire Risk Assessments – Final Report – September 2021

Audit Objective

To assess the arrangements and mechanisms in place to identify the risks associated with fire, and the resulting implementation of adequate and timely controls and actions to mitigate risks identified.

Assurance Opinion



There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	1
Priority 3	0
Total	1

Risks Reviewed

If the arrangements in place to identify and mitigate fire risk are not adequate, this could result in fatalities and/or damage following a fire at a Council property.

Assessment

Low

Key Findings

	<p>The Fire Risk Assessment Works Schedule supplied by Publica Property Services was incomplete and outdated.</p> <p>Publica Property Services have agreed to review and update the document to ensure it is current and actions are SMART. This will ensure remedial actions can be effectively monitored and completed.</p>
	<p>A temporary fire evacuation procedure was implemented and published on the Publica Portal in response to Covid-19. The Health and Safety Business Partner confirmed a new procedure is currently being developed for when more people return to the office.</p>
	<p>Corinium Fire Safety Consultancy completed the most recent Fire Risk Assessment in 2019; the next assessment is due to be completed in 2022. Publica Health and Safety service area audits include a section on safety and maintenance aspects of fire prevention.</p>
	<p>The Responsible Person, a Property Services Officer and a Health and Safety Officer meet to review the Fire Risk Assessment actions quarterly.</p>

Audit Scope

The scope of this audit covered the Elmfield and Woodgreen Offices, Witney.

Meetings were held with the Publica Health and Safety Business Partner and Publica Interim Joint Operations Manager, and we discussed;

- Fire Risk Assessments
- Fire Risk Assessment Action Plan and Remedial Actions
- Monitoring and Review

The 2021/22 Fire Risk Assessment works schedule maintained by Publica Property Services was also reviewed for the properties included in the scope.

Other Relevant Information

The Regulatory Reform (Fire Safety) Order 2005 covers general fire safety in England and Wales. The Chief Executive Officer is the 'Responsible Person' and must ensure a fire safety risk assessment is carried out, implemented, and maintained. In most premises, local fire and rescue authorities are responsible for enforcing this fire safety legislation.

Emergency Planning – Final Report – November 2021

Audit Objective

To provide assurance the emergency planning framework supports local communities in an emergency.

Assurance Opinion



There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	3
Priority 3	1
Total	4

Risks Reviewed

Ineffective emergency planning and responses result in non-compliance with statute and insufficient actions, causing damage to human welfare and the environment.

Assessment

Low

Key Findings

	The Council Constitution and agreement between Publica and the Council do not clearly define civil contingency roles and responsibilities. These documents must be updated to ensure requirements are clear; any changes must be approved by Members.
	None of the current gold commanders have undertaken training in the last 3 years. A training schedule will be introduced to ensure all officers and members are familiar with current emergency planning procedures.
	There is no guidance for how to use WhatsApp securely. The Counter Fraud Unit are developing a Social Media Policy, which will include its use. Emergency Planning will liaise with Counter Fraud to ensure officers are aware of how to share information correctly in emergency planning WhatsApp groups.
	The Emergency Planning Contact Directory contained officers who were no longer Publica or Council employees. Emergency Planning will liaise with HR to ensure they are notified of all leavers so the directory can be updated when required.
	Publica is reviewing its Emergency Planning documentation. The Councils Flood Response Plan has been drafted and will be reviewed by the Environment Agency. All response plans are held on Resilience Direct, system used by the Local Resilience Forum (LRF). Publica officers regularly attend LRF meetings. Publica are due to undertake an emergency planning desktop training exercise in November 2021.

Audit Scope

A review of Publica Emergency Planning documentation and procedures in place on behalf of WODC has been undertaken. We looked at a selection of controls in the below areas;

- Planning and implementation
- Information sharing and communication
- Ongoing management

Discussions were held with the Publica Business Manager – Corporate Responsibility and the Publica Risk and Resilience Specialist. A demonstration of the Resilience Direct system was provided.

The Emergency Planning Internal Contact Directory was reviewed to ensure it was current. And the Councils Flood Response Plan was checked to ensure it was in place and had been recently updated.

Observations

- Publica's engagement with town and parish councils is currently inconsistent. The Risk and Resilience Specialist confirmed they plan to work with local communities, to help residents feel more supported prior to Publica officers arriving at an incident.
- The Publica Covid-19 risk register was regularly reviewed by the working group but the dates in the document do not support this; some risks are also missing internal controls and further actions. The Publica critical services list and risk of concurrent events document have no audit trail to support when they were created or last updated. These discrepancies should be addressed in the wider Publica risk management review which is currently being undertaken.

Accounts Payable – Continuous Auditing Analysis - December 2021

Audit Objective

The objective of the continuous review is to:

- Identify potential duplicate payments, summarise, and present to the AP team for remedial action,
- Review payments made on 'Sundry Supplier' codes to ensure genuine 'one-off' payments.

Audit Scope

- 1. Duplicate payments** – review covers a period of 2 years, checking for potential duplicate payments for the Council and between Councils and/or Publica and/or CBH. Findings have been summarised and reported to AP for further review and correction where necessary. Findings have been followed-up during the subsequent review.
- 2. Sundry Suppliers** – review covers current quarter, checking for numerous payments made to a supplier. Where examples of these are identified they have been reported to AP for further review and where appropriate the creation of a specific supplier record on AP will be required.

Testing / Findings	Q1 (Aug 21)	Q2 (Nov 21)	Q3	Q4
Duplicate Payments				
Number of Duplicate Payments identified (paid twice by Council / Publica)	3	2		
Value of Duplicate Payments identified (paid twice by Council / Publica)	£7,114.86	£802.94		
Number of Payments recovered either by Credit Note or Refund request from previous quarter	n/a	1		
Value of Payments outstanding from previous quarter	n/a	£620.00		
Number of Duplicate Payments identified (paid by Council and Publica or by 2 Councils)	0	1		
Value of Duplicate Payments identified (paid by Council and Publica or by 2 Councils)	£0	£435.89		
Number of Payments recovered either by Credit Note or Refund request from previous quarter	n/a	n/a		
Value of Payments outstanding from previous quarter	n/a	£0		
Sundry Suppliers				
Number of supplier(s) appearing more than once under the Sundry Supplier Record	2	1		
Number of payments made to supplier(s) who appear more than once under the Sundry Supplier	4	2		
Supplier record created on BW	0	1		

For Information

This continuous report will be included within the annual AP audit report and will support the annual assurance score.

Contract Management and Monitoring – Final Report - December 2021

Audit Objective

To provide assurance that appropriate systems are in place to ensure that contracts are developed, managed, and monitored in accordance with the Council's policies and procedures.

Assurance Opinion



There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Number of Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	2
Total	2

Risks Reviewed

Risks Reviewed	Assessment
The Council does not follow legislative requirements or its own Procurement and Contract Rules.	Low
Ineffective contract management and monitoring arrangements leave the Council unable to deliver key services	Low

Key Findings

	<p>Officers were unable to locate the final contract for the Talisman Business Centre grounds maintenance contract. A draft contract (unsigned), tender award documentation and requirements of monthly site visits was provided.</p> <p>Official contract documentation ensures potential mis-understanding or disputes are mitigated as responsibilities will be clearly identified in a legally binding document.</p>
	<p>Whilst day to day management and monitoring of the contract was in accordance with the tender award documentation, there was no evidence of any reviews of the contractor's business continuity arrangements.</p> <p>Service area business continuity plans are in place and are being reviewed. However, discussing, and reviewing contractors' business continuity arrangements are key to ensuring minimal impact to service delivery, if a problem was to occur.</p>
	<p>We have revisited the agreed actions that were made in the previous procurement audit and can confirm 4 have been implemented and one is in progress.</p>

Audit Scope

This work addressed the above objective and reviewed the controls operating in the following areas:

- Development of contracts including legal review
- Variation to contracts
- Management and monitoring of contracts

The Talisman Business Centre grounds maintenance contract was selected for review.

A virtual meeting with the Contract Manager and evidence provided has helped to inform the assurance opinion.

Testing undertaken has assessed the effectiveness of processes operating.

We also followed up recommendations from our previous Procurement & Contract Management audits.

Further information

Actions have been agreed with Publica officers to ensure the above findings are actioned. All Publica officers involved with managing and monitoring any of the Council's contracts will be advised accordingly which in turn will improve the control environment.

Review of a contract that covered all 4 Publica councils found strong controls were operating. Changes may be required to the procurement approach due to the company being acquired by another.

Assurance has been offered over the controls that the service area(s) have in place for the Talisman Contract and the contract that covers 4 Publica Councils only. Absolute assurance cannot be provided in any audit and therefore undertaking a further audit of other Council contracts may provide additional assurances.

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date / Rev Date	Responsible Officer	Update January 2022
Risk Management 45972	2	Sufficient Training, Support and Guidance should be provided to Managers.	<ol style="list-style-type: none"> 1. Obtain approval of the updated Risk Management Policy. 2. The Risk Officer now attends Quarterly Management Meetings to increase visibility and discussion around Risk Management. 3. Review and issue management guidance on Risk Management with the new template. 4. Follow up with Training workshops on Risk Management Processes and 'how-to's' to encourage participation. 	<p>Oct 2021</p> <p>Ongoing</p> <p>Oct 2021</p> <p>Oct 2021</p>	Business Manager – Corporate Responsibility	This will be reviewed in the follow-up audit
Risk Management 45973	2	Universal Risk Register Templates are to be issued, with consideration of dedicated Risk Management Tooling.	<ol style="list-style-type: none"> 1. Implement the agreed new template across all Service Areas. 2. Consider the use of existing, or purchase of new Risk Management software. 3. If appropriate, feed into the Training and Guidance programme. 	<p>Oct 2021</p> <p>Oct 2021</p> <p>Oct 2021</p>	Business Manager – Corporate Responsibility	This will be reviewed in the follow-up audit
Fire Risk Assessments 45890	2	The Fire Risk Assessments Work Schedule supplied (June 2021) is incomplete, outdated and actions are not SMART. Not all recommendations made by Corinium Fire Safety Consultancy in the Fire Risk Assessments were identified in the Work Schedule.	We will review and update the Fire Risk Assessments Work Schedule to ensure it is accurate, current, and actions are SMART. We will ensure the progress of all recommended actions can be easily tracked to completion	Dec 2021	Interim Joint Operations Manager	

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date / Rev Date	Responsible Officer	Update January 2022
Emergency Planning 46168	2	Statutory responsibilities are not clearly defined.	We will; <ul style="list-style-type: none"> review the agreements between Publica and the Councils clearly define roles and responsibilities and ensure the wording in the Constitutions is clear and not subject to interpretation. Any changes will be approved by Members. 	Dec 2021	Business Manager – Corporate Responsibility	
Emergency Planning 46080	2	Gold Commanders have not undertaken training in the last 3 years.	We will introduce a training schedule to ensure all officers and members undertake regular training, as appropriate to their roles.	Dec 2021	Business Manager – Corporate Responsibility	
Emergency Planning 46119	2	No guidance for the use of Emergency Response WhatsApp groups.	We will liaise with the Counter Fraud Unit and ensure the Social Media Policy and guidance for WhatsApp use is provided to all emergency response officers. This guidance will ensure officers share information relating to emergency incidents securely, and chats are removed from personal devices when necessary.	Dec 2021	Business Manager – Corporate Responsibility	
Systems Admin 45115	2	Previous Recommendations not implemented		Jan 2022	ICT Audit and Compliance Manager	
Systems Admin 45236	2	Some controls not as robust as expected		Jan 2022	ICT Audit and Compliance Manager	

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date / Rev Date	Responsible Officer	Update January 2022
Accounts Payable 45450	2	Amendments to supplier accounts cannot be monitored.	We will contact Publica Business World On System Support & Maintenance to investigate how we can monitor amendments made to supplier accounts, and we will monitor account amendments weekly.	Sept 2021	AP Team Leader	This will be followed up during the annual Accounts Payable audit.
Human Resources 45249	2	Third parties and/or temporary staff working for or on behalf of the Council are not required to carry out mandatory training modules	Consideration will be given to providing access to individuals with access to the Publica/Council network and/or working on Publica/Council premises with access to mandatory training via the current e-learning systems in place, including temporary agency staff, external partnership workers and Members.	Mar 2022	Business Manager - HR	
Human Resources 45287	2	The Publica Learning and Development Guidance and associated forms (Training Brief form and Learning Contract) have not been fully approved by relevant Employee Trade Unions.	The Publica Learning and Development Guidance and associated forms will be submitted for review and approval by Employee Trade Unions, and upon approval will be submitted for formal adoption by Publica.	Sept 2021 Nov 2021	Business Manager - HR	Revised Implementation Date

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date / Rev Date	Responsible Officer	Update January 2022
Council Tax and NNDR 44610	2	The Revenues Technical Lead reviews suppressed accounts but is also able to add suppressions to accounts. To ensure there is separation of duties and mitigate against accounts being suppressed and not checked, the Revenues Technical Lead should have his suppression permissions removed.	To ensure there is separation of duties, the Revenues Technical Lead should have his suppression permissions removed.	Mar 2021	Business Manager – Operational Services	<p>Discussed with Revenues and Benefits Manager as part of the 21/22 Audit. He advised (as per previous updates) the lead Officers need to be able to suppress accounts as part of operational activities. There's always the chance (should anything be wrong) that other officers will detect any issues, and this is a deterrent of individual wrong-doing. As below Chris advised he can monitor when this happens.</p> <p>Action closed as risk accepted.</p>
Housing Benefits and Council Tax Support 44592	2	At the time of audit work the Business Partner Accountant advised that due to the increased workload brought about by Covid-19, reconciliation of Housing Benefit has not been undertaken so far during this financial year.	It was confirmed that it will be undertaken as soon as workloads allow.	Jan 2021 Mar 2022	Business Partner Accountant	<p>This recommendation was followed up during the 21/22 Audit. The Chief Accountant responded as follows:</p> <p>"We are currently working on the reconciliations to the GL and will forward when they are complete by the end of the week.</p> <p>Usually, the reconciliation of Housing Benefit payments is done at year end but as I now have a replacement Accountant in post I will probably ask him to reconcile Benefit payments once before the end of the calendar year and then again at year end which I shall be happy to share with you."</p> <p>Agreed to extend the recommendation to the year end to ensure this is done.</p>

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date / Rev Date	Responsible Officer	Update January 2022
ICT Incident Management 44560	2	As part of the Information Security framework of policies, the Incident Management Policy is out of date and requires review, update, and approval. Update of the policies has been impacted by the Covid-19 pandemic, and the need for a review is recognised by the ICT Audit & Compliance Manager.	ICT Audit and Compliance Manager will review and update all ICT Security Policies following the completion of the Cyber Security audit report. The aim to have drafted policies by April 2021 for circulation to all network users.	Apr 2021 Mar 2022	ICT Audit and Compliance Manager	The refresh and update of all ICT Policies is in progress and will be subject to consultation. Revised implementation date
ICT Incident Management 44562	2	There is a lack of detailed standard operating procedural documentation. Incident management investigation is currently based on a high-level process flow-chart denoted in the Incident Management policy; however, this lacks detailed information on how to conduct an incident investigation.	We have now commenced with documenting our cyber incident and investigation managements procedures	Jan 2022	ICT Audit and Compliance Manager	Ongoing The ICT Audit and Compliance Manager is working with the Security Engineer on an incident playbook that define the procedures and steps to be taken during an incident investigation. On target for completion by January 2022. Will be reviewed in the Vulnerability Management audit
Council Tax and NNDR 43345	2	Periodic review (quarterly) of accounts in credit should be undertaken and action taken to return monies that are not due to the Council. These actions must be documented on customer accounts to provide an audit trail. Where monies are unable to be refunded, appropriate accounting actions must be undertaken to remove the credit value from the CT / NNDR system.	Putting into place a periodic report of credit accounts to be followed up by Revenues Officers	Mar 2020 Dec 2021	Business Manager – Operational Services	The Revs Operational Lead has confirmed and provided evidence this recommendation is being addressed by 2 members of the wider team. Agreed Action Completed

Summary of all Agreed Actions from April 2019 and Progress against them

WODC ONLY	Priority			Total
	1	2	3	
TOTAL in Audit Period (From 4/19)	0	0	7	7
Open and current	0	0	0	0
Open and Outstanding/Overdue Subject to follow up	0	0	0	0
Open with date extended	0	0	0	0
Closed	0	0	7	7

PUB ONLY	Priority			Total
	1	2	3	
TOTAL in Audit Period (From 4/19)	0	25	26	51
Open and current	0	8	7	15
Open and Outstanding/Overdue Subject to follow up	0	1	5	6
Open with date extended	0	6	3	9
Closed	0	10	11	21