

The London Borough of Lambeth

Internal Audit and Counter Fraud Progress Report

Corporate Committee

14 November 2019



1. Executive Summary

1.1 Purpose of this report

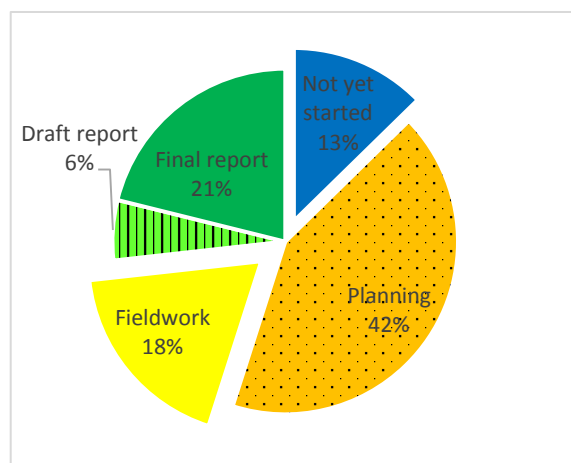
Internal Audit provides assurance to the Management Board, Corporate Committee and all levels of management about the adequacy and effectiveness of operations, compliance with laws and regulations, accuracy and reliability of management reporting, and the safeguarding of assets and other interests. This is achieved by undertaking independent reviews, which evaluate the organisation's internal control framework. Where necessary, actions are agreed with managers to introduce good practice and improve control throughout the organisation. This work forms an important part of the governance arrangements for the Council.

A risk-based plan for internal audit and counter fraud work to be completed during 2019/20 was approved by the Corporate Committee in March 2019. This report summarises the work carried out against those plans since the last meeting of the Committee and brings to your attention any matters that are relevant to your responsibilities.

1.2 Internal Audit Progress

Delivery: 62 out of 71 audits in our Internal Audit Plan have commenced since March. This represents 87% of the internal audit workload. 19 assignments (27%) have been issued as draft or final reports. Progress is summarised in the chart, with details for individual assignments shown in Annex 1.

Amendments: Since approved in March, three additions have been made to the 2019/20 plan and three assignments have been cancelled or deferred. Details are summarised in Annex 2.



Progress with all audits planned for 2019/20, including assurances and risk exposure identified to date, are set out in Annex 1.

The following table sets out the results of 15 assignments completed to date, from which areas for improvement have been identified. In total, we have identified 32 areas for improvement, of which 2 are assessed as high risk. Definitions of audit assurance levels and risk ratings are provided in Annex 3.

Table 1: Internal Audit Assignments completed since March 2019

Department	Review Title	Assurance	Number of issues identified				
			Critical	High	Medium	Low	Total
Legal & Governance	Information Governance	Limited	0	2	1	1	4
Children's Services	Troubled Families Q1	Advisory					0
Children's Services	Troubled Families Q1	Advisory					0
Schools	Elm Court School	Substantial	0	0	2	1	3
Schools	Michael Tippett	Substantial	0	0	0	4	4
Schools	Lansdowne School (LTF)	Substantial	0	0	1	2	3

Department	Review Title	Assurance	Number of issues identified				
			Critical	High	Medium	Low	Total
Schools	Turney School (LTF)	Substantial	0	0	3	1	4
Schools	Richard Atkins Primary	Substantial	0	0	0	0	0
Schools	Walnut Tree Walk Primary	Substantial	0	0	2	3	5
Schools	St. Anne's RC Primary	Substantial	0	0	0	1	1
Schools	St. Saviour's CE Primary	Substantial	0	0	0	3	3
Children's Services	SFVS Submission	Advisory					0
Finance & Investment	Redress Scheme Q1	Advisory	0	0	0	0	0
Finance & Investment	Redress Scheme Q2	Advisory	0	0	0	0	0
Finance & Investment	Counter Fraud Effectiveness	Advisory	0	0	2	3	5
Total			0	2	11	19	32

1.3 Limited or No Assurance reports issued

The following report has been issued with a 'Limited' assurance rating:

Legal & Governance: Information Governance

Assurance	Number of findings				
Limited	Critical	High	Medium	Low	Advisory
	-	2	1	1	-

During 2018 the Council initiated a Readiness project, which encompassed preparation for compliance with the EU General Data Protection Regulation ("GDPR") and Data Protection Act 2018 ("DPA 2018"), both of which came into force on 25 May 2018. The project completed in October 2018 having identified and prioritised the tasks required to allow the Council to evidence compliance. A number of these tasks were completed during the project. The remainder were to be the subject of a further project or handed over to business as usual activity. The objective of our internal audit review was to assess the arrangements in place to ensure that the remaining tasks have been effectively handed over to a Phase 2 of the GDPR project or the business, and that training plans are in place to ensure information governance requirements are understood.

Our *high risk* findings are:

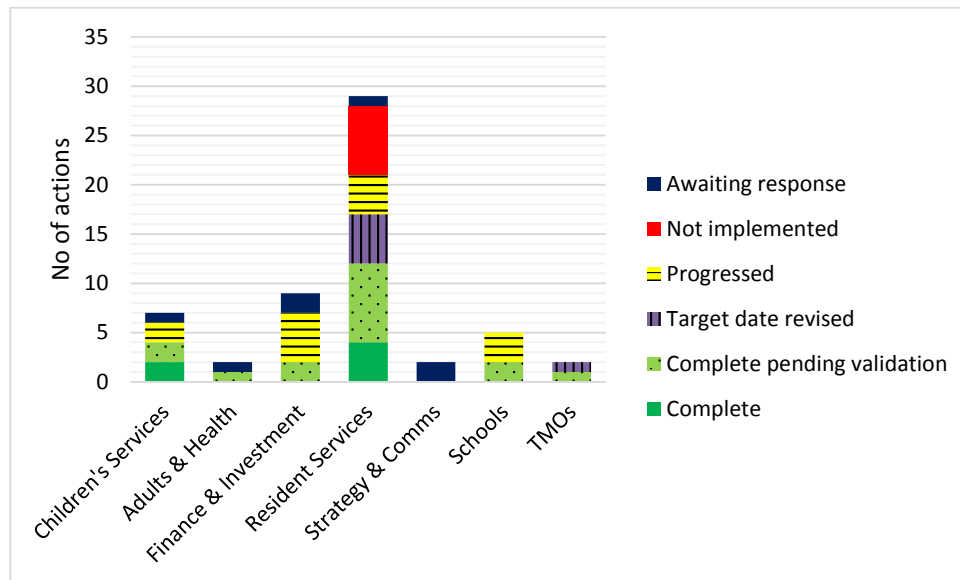
- **GDPR Project Phase 2 Planning & Oversight** – Tasks for Phase 2 of the GDPR Project are planned to be completed during the period April 2019 to September 2020. However, at the time of the audit there were insufficient individuals in place to fulfil the roles and responsibilities. There are no performance measures in place to monitor the project's progress during Phase 2, to ensure that the remaining tasks are completed in line with the original project goals.
- **Mandatory Training Completion** - There are no deadlines or consequences in place for staff who fail to complete mandatory online training. Training completion reports are only produced by the Learning and Development team on a request basis. Training completion reports dated April 2019 show that 555/2491 (22%) of permanent Council staff had not started GDPR training.

Management actions to address the risks identified by the audit have been agreed, with target dates for implementation up to 30 November 2019.

1.4 Tracking of internal audit recommendations

Since April 2019, progress has been tracked to assess managers' implementation of 155 actions, including 56 high risk actions with agreed implementation dates up to 31 July 2019, (which also includes actions brought forward from previous years). Management has completed 39% of these actions and partially implemented 25%. 24% of actions have been assessed as not implemented or have revised their target dates. We are awaiting responses from managers for seven high risk actions to enable us to assess progress. Status for each department is summarised in the following chart.

Chart 2: Progress with implementation of agreed high risk recommendations



Details of current recorded status for each outstanding high risk action are shown in Annex 4.

Members of Corporate Committee have requested that owners of long outstanding actions for which the status is not fully implemented should provide a detailed explanation, and owners for the three longest outstanding actions should be asked to attend the next Committee meeting.

Management responses describing progress with actions have been included in Annex 4.

1.5 Counter Fraud

Completed investigations

The table below contains details of outcomes for the period 01/04/2019 to 30/09/2019:

General Investigations	Annual Target	Results to Date	Previous Year Results (Same Period)
Number of properties recommended for recovery	enough to recover 80 tenancies	34	40
Number of properties recovered	80	35	40
Number of sanctions	8	0	5
Number of prosecutions	6	0	3

General Investigations	Annual Target	Results to Date	Previous Year Results (Same Period)
Financial Awards/Overpayments/Savings			
Property recovery savings (see 1)	£2.544m	£1,113,000	£1,272,000
Court costs awarded	N/A (see 2)	£48,551	£51,616
Council Tax overpayments	£18,000	£3,107	£20,042
Unlawful profit orders awarded	N/A (see 2)	£0	£3,301
Right to Buy discounts prevented	N/A	£0	£211,000
Compensation	N/A	£62,671	£0
Proceeds of crime awards/costs received	N/A (see 2)	£45,010	£0
Total Awards/Overpayments/Savings	N/A	£1,236,339	£1,557,959

Notes

- (1) Each property recovered is now valued at £31,800. For the purpose of comparison, the same figure will be used for properties recovered during the previous year
- (2) Please note, court costs, unlawful profit orders, compensation payments and proceeds of crime awards don't have individual targets but have a cumulative target of £150k.

Analysis of internal investigation cases across directorates is provided in the following table:

Internal, Financial and Whistleblowing Investigations	Resident Services	Finance and Investment	Adults and Health	Children's Services	Sustainable Growth	Schools	Other	Total
Reports Issued								
Internal	31	1		3	1		4	40
Whistleblowing	1							1
Outcomes								
Sanctions/warnings		1						1
Dismissals/resignations	1	3						4
Management Advice	3	1			1		3	8
Prosecutions								0
No further action	3						3	6

Prosecution Activity

Although the table showing completed investigations does not identify any prosecutions, the team currently has 9 tenancy related prosecution cases at various stages with Legal Services, along with several other tenancy and Council Tax cases that the team is progressing and should be with Legal Services in the coming weeks. The Internal team also has several cases either with or being prepared to be issued to Legal Services. Several of the cases are going to trial as the defendants have pleaded not guilty.

The financial investigation activity reported above requires that successful prosecutions are secured before the Proceeds of Crime Act (POCA) offences can be considered. Several of the cases being considered under financial investigations are due in court for trial or plea over the coming months, at which stage, assuming guilty outcomes, charges will be submitted under POCA.

It is anticipated that by the end of the financial year there will be several prosecutions to report upon.

National Fraud Initiative

NFI 2019 data matches have been received; some of the reports were late in arriving and were finally received in May 2019, rather than February as scheduled.

The exercise has identified 9,298 matches for Lambeth of which 738 are recorded as high risk. To date Lambeth has processed 5,649 matches, is investigating 214 and has cleared 4,762. The remainder are under consideration. To date overpayments of £108,887 have been identified. A majority of the overpayments are related to housing benefits.

Whistleblowing E-learning

The Counter Fraud team launched a whistleblowing e-learning exercise on Oracle on 16 September. The exercise, which is available to all officers and members, provides details on the whistleblowing process and explains the process of raising concerns. The exercise can be accessed here - [Whistleblowing at Lambeth](#)

Direct Payment Investigations

Over the past 2-3 years the Counter Fraud team has carried out several investigations relating to direct payment fraud. Two cases are currently with Legal Services.

Counter Fraud put forward a business case for a dedicated investigator to carry out direct payment and related social care investigations as this was an invest-to-save opportunity. Agreement was reached for a dedicated officer, initially on a two-year fixed-term basis; a recruitment exercise has been carried out and an internal employee has been successfully recruited and is due to commence working in the role on 18 November 2019. We will provide updates on savings identified in future reports.

Review of Counter Fraud Effectiveness

A review of the Counter Fraud service was undertaken as part of the 2019/20 Internal Audit Plan as agreed by the Corporate Committee on 21 March 2019. The aim was to check whether the service is operating in accordance with best practice standards and to identify areas for improvement, if necessary. Therefore, we undertook a self-assessment of the Council's anti-fraud service under the remit of the Counter Fraud team, looking at operational scope and practices against standards set out in guidance published by the Chartered Institute of Public Finance & Accountancy (Cipfa).

The review identified that the Council's Counter Fraud team **generally conforms** to the best practice standards set out in Cipfa guidance. It was noted that the Service has been constantly evolving and, over the last year, has implemented many changes that have helped the Council to respond to its fraud risk exposure. Whilst the majority of standards are in place, it was agreed that there is room for improvement through implementation of an action plan for the following:

- Developing a counter-fraud strategy;
- Ensuring business improvement;
- Improving the response to procurement fraud;
- Training of stakeholders, including members; and
- Training of counter fraud investigators.

Annex 1 – Progress status for 2019/20 Internal Audit Plan






Review Title	Planned Period	Audit Team	Status
Cross cutting			
Project Management	Q3	PwC	Planning
Management Information and Data Quality	Q4	In house	Not yet started
Legal & Governance			
Information Governance	Q1	PwC	Final Issued
Adults & Health			
Direct Payments - Adults	Q1	PwC	Planning
Electronic Call Monitoring	Q3	PwC	Planning
Living Well Network Alliance	Q3	PwC	Planning
Children's			
Troubled Families Q1	Q1	In house	Final Issued
Troubled Families Q2	Q2	In house	Final Issued
Troubled Families Q3	Q3	In house	Planning
Troubled Families Q4	Q4	In house	Planning
Elm Court School	Q1	In house	Final Issued
Michael Tippett School	Q1	In house	Final Issued
Lansdowne School (LTF)	Q1	In house	Final Issued
Turney School (LTF)	Q1	In house	Final Issued
Richard Atkins Primary	Q1	In house	Final Issued
Walnut Tree Walk Primary	Q2	In house	Final Issued
St. Anne's RC Primary	Q1	In house	Final Issued
St. Saviour's CE Primary	Q1	In house	Final Issued
Herbert Morrison Primary	Q1	In house	Deferred
Glenbrook Primary (GHF)	Q3	In house	Fieldwork
Fenstanton Primary (GHF)	Q3	In house	Fieldwork
Paxton Primary (GHF)	Q3	In house	Fieldwork
Effra Early Years Centre (NSF)	Q3	In house	Planning
Ethelred Nursery (NSF)	Q3	In house	Planning
Holmewood Nursery (NSF)	Q3	In house	Planning
Maytree Nursery (NSF)	Q3	In house	Planning
Triangle Nursery (NSF)	Q3	In house	Planning
JSF Follow Up	Q3	In house	Fieldwork
Schools Summary Report	Q4	In house	Not yet started
SFVS Submission	Q1	In house	Final Issued
School Improvement & Funding		In house	Not yet started
Traded Services		In house	Not yet started
Foster Carers IR	Q2	In house	Fieldwork
Direct Payments - Children's	Q1	PwC	Draft Issued
Adoption	Q3	PwC	Planning
Young Carers	Q4	PwC	Planning
Finance & Investment			
Redress Scheme Q1	Q1	In house	Final Issued
Redress Scheme Q2	Q2	In house	Final Issued
Redress Scheme Q3	Q3	In house	Cancelled
Redress Scheme Q4	Q4	In house	Planning
Recruitment	Q2	In house	Fieldwork





Review Title	Planned Period	Audit Team	Status
Equalities		In house	Planning
Occupational Health		In house	Planning
Gifts and Hospitality		In house	Planning
Disciplinary Processes		In house	Planning
Insurance	Q2	PwC	Draft Issued
Budgetary Control and Savings	Q4	PwC	Planning
VAT	Q3	PwC	Planning
Counter Fraud Effectiveness	Q2	In house	Final Issued
Contract Management	Q4	PwC	Planning
Commercial Property	Q4	PwC	Planning
Financial Assessments	Q2	PwC	Draft Issued
Resident Services			
Cottington Close	Q2	In house	Draft Issued
Wellington Mills Housing Cooperative	Q2	In house	Fieldwork
Loughborough EMB		In house	Deferred
TMO Summary Report	Q4	In house	Not yet started
TMO Client Monitoring		In house	Not yet started
Registrars	Q3	In house	Planning
Community Safety: Noise	Q3	In house	Planning
Cemeteries and Crematoriums	Q3	In house	Planning
Accounts Payable Phase 1 and 2	Q2	PwC	Fieldwork
Cash	Q3	PwC	Fieldwork
Continuous Auditing and Monitoring: P1	Q2	PwC	Fieldwork
Continuous Auditing and Monitoring: P2	Q4	PwC	Not yet started
Information Security / Cyber	Q2	PwC	Planning
Application: Mosaic	Q2	PwC	Fieldwork
Application: Northgate	Q2	PwC	Planning
Lambeth Housing Standard	Q3	PwC	Planning
Leaseholder Service Charges	Q2	PwC	Fieldwork
Asbestos services	Q3	PwC	Planning
Cyclical Planned maintenance	Q4	PwC	Not yet started
Highways Contract Management	Q2	PwC	Fieldwork
Purchase Cards Follow-up		In house	Not yet started
Food Safety Follow-up		In house	Not yet started
Growth & Opportunities			
Homes for Lambeth	Q4	PwC	Planning

Annex 2 - Changes to the Internal Audit Plan

Directorate	Assignment	Change	Reason for change
Resident Services	Purchase Cards	Additional	A No Assurance audit report was issued in July 2019, for which a re-audit is required to assess progress with the implementation of improvements.
Resident Services	Food Safety	Additional	A No Assurance audit report was issued in July 2019, for which a re-audit is required to assess progress with the implementation of improvements.
Children's Services	Foster Carers	Additional	Follow up of actions to address high risk issues identified in a 2015/16 audit of foster carers.
Children's Services	Herbert Morrison Primary School	Deferred	This review has been deferred to 2020/21 at management request.
Resident Services	Loughborough EMB	Deferred	This review has been deferred to 2020/21 at management request.
Finance & Investment	Redress Scheme Q3	Cancelled	Given that the last two quarterly audits did not identify any issues, it was agreed that the regular review of the Redress Scheme will be reduced to half-yearly, which is proportionate to the potential risk of error.

Annex 3 – Definitions of audit assurance levels and risk ratings

INDIVIDUAL FINDINGS - RISK RATING	Individual findings classification - assessment rationale
Critical 	The control weakness could have a significant impact on the system, function or process objectives of the School. A critical recommendation that requires immediate action by senior management.
High 	The control weakness could have a significant impact on the system, function or process objectives of the service. A recommendation that requires prompt action by senior management.
Medium 	The control weakness has a lower impact on the achievement of the system, function or process objectives. A recommendation that should be actioned within three months.
Low 	The control weakness does not have an impact on the achievement of the system, function or process objectives; however, implementation would improve the overall control. A recommendation that should be actioned within six months.
Advisory 	Advisory recommendation or observation that would help to improve the system or process being reviewed or align it to good practice seen elsewhere. Does not require a formal management response.

REPORT CLASSIFICATION ASSURANCE LEVEL	Description of assurance
Substantial 	No significant improvements are required. There is a sound control environment with risks to key service objectives being well managed. Any deficiencies identified are not a cause for major concern.
Reasonable 	Scope for improvement in existing arrangements has been identified and action is required to enhance the likelihood that business objectives will be achieved
Limited 	The achievement of business objectives is threatened and action to improve the adequacy and effectiveness of the risk management, control, or governance arrangements is required. Failure to act may result in error, fraud, loss or reputational damage.
No 	There is a fundamental risk that business objectives will not be achieved and urgent action is required to improve the control environment. Failure to act is likely to result in error, fraud, loss or reputational damage.

Annex 4: Status of outstanding management actions

Directorate	Audit	Action Title	Action Owner	Risk Rating	Original Target Date	Revised Target Date	Status	Management Response
Children's Services	Looked After Children	1. Assessment of children returning home	AD Looked After Children	High	30/03/18	31/03/19	Progressed	23/06/19 3 out of 5 recs implemented
	Children's Centres	1. Oversight of safeguarding policies and procedures	Director of Commissioning & Improvement	High	31/12/18	N/A	Progressed	11/07/19 Laura Griffiths- Section 11 audits were carried out with all 23 current children's centres in qtrs 3-4 2018/19. Safeguarding policies were also collected and reviewed for all children's centre provider organisations. Following an extended period of public consultation, we are now in the process of implementing a new children's centre model which will be led by six lead provider organisations. New contracts will be issued to commence in January 2019. We will ensure that the new contracts / SLAS cover all relevant safeguarding requirements, and will build an annual review of these into the performance monitoring process. These annual reviews will be carried out when contracts are issued, and annually thereafter. As part of these annual r reviews, we will seek assurance that each organisation has: a Designated Safeguarding Officer; formalised safeguarding policies and procedures in place; appropriate training and guidance given to all staff; procedures for vetting staff members (including liaison with Schools HR where appropriate); and reporting and monitoring of safeguarding risks and incidents
	Section 17 Payments	1. Financial Management	Group Manager - Children's Services; AD - Safeguarding	High	31/07/19	N/A	Awaiting response	
Adults & Health	Debt Collection	1. Payment terms/ invoices raised	AD Adult Social Care; Senior Finance Officer	High	30/04/19	N/A	Awaiting response	10/07/19 Email to Richard Mzee requesting management response
Finance & Investment	Capital Asset - Transfer of Use	1. Programme oversight	Corporate Property Manager	High	30/06/16	30/11/18	Progressed	Tolu Fatogbe 26/06/19- The H&S responsibility for the Early Adopter (EA) premises sit with Children's Services who in turn commission Property Services (FM) to carry out annual Health and Safety Audits for each EA Site. These inspection reports are shared with the service provider & Children's Services. The 2018 programme is now completed. The 2019 EA programme will be prepared once the current 2019 programme of school H&S audits has been completed. There were some properties that we were unable to access, these will be prioritised in 2019.
		2. Health and Safety	Corporate Property Manager	High	30/06/16	31/03/19	Progressed	Tolu Fatogbe 26/06/19- The table provided contains the scoring methodology used Sophie Linton March19 - <i>Health and safety checks for all</i>

Directorate	Audit	Action Title	Action Owner	Risk Rating	Original Target Date	Revised Target Date	Status	Management Response
								<i>commercial and VCS properties are undertaken by the Council's contractors (currently LSH). LSH are not fulfilling their responsibilities under the contract, so the contract is being retendered and a new arrangement will be in place by 31 March 2019. H&S reviews of all commercial properties (including CATs) will then be undertaken, taking a risk-based approach. Likely to start after new contract is in place and can be confirmed from the contract specification (31.3.19).</i>
	Corporate Health and Safety	3. Monitoring & Reporting	Assistant Director HR&OD; Director Legal Services & HR; Management Board	High	30/10/18	N/A	Progressed	01/08/19 Email to Joe Igbokwe a) This work is being rolled out as part of establishing department leads for H&S and including a clear audit plan for each directorate. Not implemented b) This could be developed in the new Oracle Cloud but work has yet to commence. Not implemented c) See a above, this is part of the roll out work with directorate leads. Not implement d) As a above Not implemented e) The dashboard is under development as part of the work with directorate leads and reporting to the H&S Committee and Management Board. Progressed f) Training has been provided through IOSH leading safety and RIDDOR reporting is incorporated into the accompanying training resource pack material. Complete g) See e) above. Progressed
		2. H&S Governance	Assistant Director HR&OD; Director Legal Services & HR; Management Board	High	30/10/18	N/A	Progressed	01/08/19 Email to Joe Igbokwe a) Policy has been reviewed. Complete b) As with a above the team is moving to a monitoring and assurance function. Progressed c) Appropriate arrangement through a 3rd party (OH) now in place for (OH) DSE assessment. PEEP training devolved to responsible managers and arrangements rolled out and also forms part of IOSH training for managers. Complete d) This will be addressed once the H&S strategy has been reported to and approved by the Management Board. Not implemented e) This will be addressed once the H&S strategy has been approved and implemented by Management Board agreement. Not implemented f) The reporting line from 1/2/19 to be H&S team to Director of HR, to Strategic Director Finance and Investment to Chief Executive. Progressed g) This will be addressed once the H&S strategy has been approved and implemented by Management Board agreement. Not implemented h) To be agreed with Management Board alongside the adoption of the new, draft H&S strategy. Not implemented i) IOSH leading safety training for managers was provided in the autumn of 2018 and 105 senior managers have completed the

Directorate	Audit	Action Title	Action Owner	Risk Rating	Original Target Date	Revised Target Date	Status	Management Response
								programme. Further IOSH leading safety training for managers is planned for the new financial year to ensure on-going IOSH training is provided including for new managers. . Complete
	Consultation Processes	1. Compliance with consultation process	Michael Stringer	High	31/05/19	N/A	Awaiting response	10/07/19 Email to Michael Stringer requesting update
	Payroll	1. Prompt removal of leavers from the payroll system	Payroll Manager	High	30/06/19	N/A	Progressed	10/07/19 Linda Dsouza- a)Monthly bulletin is issued with staff internal bulletin c) Being actioned
	Commercial Properties	a. VCS strategy	Head of Valuation & Strategic Property Services	High	30/06/19		Awaiting response	10/07/19 Email to Sophie Linton requesting evidence
Strategy & Communications	Business Continuity Management	1. Alignment to IT Disaster Recovery and other dependencies	Head of Community Strategy	Red	31/03/19	N/A	Awaiting response	17/10/19 Reassigned to Jo Couzens
		2. Testing and lessons learnt	Head of Community Strategy	Red	31/03/19	N/A	Awaiting response	17/10/19 Reassigned to Jo Couzens
Resident Services	Housing Responsive Repairs	2. Segregation of duties	AD Housing Services	High	30/04/19	N/A	Not implemented	8/08/19 Salome Simoes - We haven't provided enough to close off any of these yet
		4. Post-inspection of works >£2,000	AD Housing Services	High	30/04/19	N/A	Not implemented	8/08/19 Salome Simoes - We haven't provided enough to close off any of these yet
	Housing Management – Service Charges	Debt collection and escalation of outstanding debts	Strategic Director of Resident Services	High	31/08/16	30/09/19 31/10/16	Revised target date	05/08/19- Salome Simoes- a-c) provided by P Mosely/ S Simoes OUTSTANDING Requested f) from Chris Flynn / Richard Pamintuan 2/8/2019
	Trading Standards	3. Management & Performance Reporting	Licencing and Technical Services Manager; Interim Principal Trading Standards Officer	High	30/04/18	N/A	Progressed	Progressed - An Agency Staff member was appointed to the permanent post of Principal Trading Standards Officer (PTSO) as of 02.01.2019. Despite advertising externally on two separate occasions for the vacant TSOs posts, only one post was filled. The team is currently operating with: 1x PTSO; 1 x permanent TSO; 2x Agency TSOs. Therefore, there are currently vacant posts for one permanent TSO and one temporary TSO to cover for the officer who is on secondment to Unison as the H&S representative. 3.3.1 B Performance Reporting - Implemented 3.3.1 C Reporting Data - Implemented

Directorate	Audit	Action Title	Action Owner	Risk Rating	Original Target Date	Revised Target Date	Status	Management Response
		4. Sized Property	Interim Principal Trading Standards Officer	High	30/04/18	N/A	Progressed	<p>Implemented 1 -This is now in place.</p> <p>Implemented 2A - This is now in place.</p> <p>Implemented (but see note below) 5- This is now in place. However, it should be noted that the number of items being held in the evidence store is relatively low and, as yet, there are no records of regular stock checks (due to the programmed timeframes). This is being addressed.</p> <p>Implemented (Access 5 Keys) - This is now in place. In addition, all staff in the Trading Standards team have been informed of the new evidence storage and cash seizure policies.</p> <p>Implemented Progressed (Evidence Bags 5) - All evidence is stored in individual sealed bags as per the evidence procedure. However, the number of items being held in the evidence store is relatively low and as yet no regular stock checks records are available. This will be addressed in the very near future.</p>
	Highways and FM Conway Contract IR	5. Compliance with processes	Director of Environment; Delivery Lead Neighbourhood Capital Programmes	High	30/11/18	N/A	Revised target date	Subject area is due to be re-audited during 2019/20
	Disaster Recovery	1. Capability: Back-up of Oracle based databases, ITDR Planning and Capability Maintenance	Senior Manager ICT Operations	High	31/03/19	31/12/19	Progressed	27/09/19 Garry Jamieson- High-level plan to migrate databases to DataGuard is under revision and sign-off as there was a failure to enact the previous plan.
		2. Capability: Interdependencies and data discrepancies	Senior Manager ICT Operations	High	31/12/18	31/12/19 31/03/2019	Revised target date	27/09/19 Garry Jamieson- Consultant procured to assist with implementation of recommendations. Work commenced Mar 19, however progress has been hampered by the divert of operational resources to achieve Public Sector Network Security Compliance
		6. Scope - Programme Scope	Senior Manager ICT Operations	High	31/03/19	31/12/19	Revised target date	27/09/19 Garry Jamieson- Consultant procured to assist with implementation of recommendations. Work commenced Mar 19, however progress has been hampered by the divert of operational resources to achieve Public Sector Network Security Compliance
	IT Performance Management	2. Existing operating targets defined for ICT and fit for purpose	Senior Manager ICT Operations	High	31/03/19	30/01/20	Not implemented	24/09/19- Garry Jamieson- Start date delayed due to changes in direction of digital strategy by the new Strategic Director. Work will commence on the ICT Strategy WB 30.09.19 and is estimated to be completed in 4-6wks. Once concluded, the engagement of a consultant on this audit recommendation can start. However this will depend on the availability of consultant and ICT resources.
		3. Formalised process-level reporting to determine whether	Senior Manager ICT Operations	High	31/03/19	30/01/20	Not implemented	24/09/19- Garry Jamieson- Start date delayed due to changes in direction of digital strategy by the new Strategic Director. Work will commence on the ICT Strategy WB 30.09.19 and is estimated to be completed in 4-6wks. Once concluded, the engagement of a consultant on this audit recommendation can

Directorate	Audit	Action Title	Action Owner	Risk Rating	Original Target Date	Revised Target Date	Status	Management Response
		processes are working effectively						start. However this will depend on the availability of consultant and ICT resources.
		5. monthly Performance reports to provide management with meaningful data aligned to service delivery	Senior Manager ICT Operations	High	31/03/19	30/01/20	Not implemented	24/09/19- Garry Jamieson- Start date delayed due to changes in direction of digital strategy by the new Strategic Director. Work will commence on the ICT Strategy WB 30.09.19 and is estimated to be completed in 4-6wks. Once concluded, the engagement of a consultant on this audit recommendation can start. However this will depend on the availability of consultant and ICT resources.
	Cyber Security	4. Reporting and management information	Senior Manager ICT Operations Head of Information Governance	High	31/12/17	31/07/19	Progressed	27/09/19- Garry Jamieson- Attached the most recent 3 security breach reports. For clarification, the reports are not signed off but circulated for review by appropriate senior managers. Minutes are not recorded when no incident has occurred, so minutes of security breaches cannot be provided 23/09/19 Matt Ginn- A) Fully implemented E) Information governance IARS completed 31/03/18
	IT Applications Review - Contender	1. Super user access	Senior Environmental Commissioning Officer	High	30/06/19	N/A	Not implemented	01/10/19- Cormac Stokes- I will need to pick this up with Gillian Herbert when she returns from leave next week. I am aware of the issues she has been trying to resolve but I am not sure of the current status
		2. Monitoring access and activity	Senior Environmental Commissioning Officer	High	30/06/19	N/A	Not implemented	01/10/19- Cormac Stokes- I will need to pick this up with Gillian when she returns from leave next week. I am aware of the issues she has been trying to resolve but I am not sure of the current status.
	Housing Health & Safety Follow Up	4.3 Asbestos	Ranie Goolcharan	High	30/04/19	30/08/19	Revised target date	
	Digimail	1. Council leavers, starters and movers	Programme Manager, Business Transformation	High	30/06/19	N/A	Awaiting response	10/07/19 Email to Eibhlin McInerney requesting update
TMO	Loughborough EMB Healthcheck	Repairs and maintenance	Folasade Adedotun and Lynette Peters	High	31/05/16	01/12/20 30/09/19 31/10/16	Revised target date	Re-audit of LEMB is planned for 2020/21
Schools	Jessop Stockwell Federation	5.2 Safeguarding	Acting Head Stockwell; Head of School Jessop; Federation Bursar	High	15/11/18	N/A	Progressed – Superseded	School has implemented as the member of staff who the finding was, is no longer working for the school. The SCR is up to date. PROGRESSED
		5.8 Expenditure	Acting Head Stockwell; Head of School Jessop; Federation Bursar	High	31/12/18	N/A	Progressed – Superseded	Quantity of outstanding debt has been identified. Agreement has been reached with suppliers
		5.9 Contracts	Acting Head Stockwell; Head of School Jessop; Federation Bursar	High	31/12/18	N/A	Progressed – Superseded	All contracts held with the school are known to HOS/Bursar, recorded and monitored. Clear cycle of evaluation and renewal Sue Wheeler (Lambeth School's Contract Manager) is working with the school. Bursar to send action points in email, to give a time frame of when the school will have a completed contracts listing.