

# East Devon District Council






Report of Internal Audit Activity

Progress Report – end March 2024

Year Ended 31 March 2024

## Internal Audit – March 2023/24 ‘At a Glance’

### The Headlines

	<b>23/24 Reviews completed in the period</b> <ul style="list-style-type: none"> <li>Three audits finalised</li> <li>Three audits in draft</li> <li>Four reviews in progress</li> </ul>
	<b>Progress to date</b> <ul style="list-style-type: none"> <li>We are on track to deliver our programme of work with all remaining audits at least in progress.</li> </ul>
	<b>Follow-ups and action plan monitoring</b> <ul style="list-style-type: none"> <li>One follow-up audit awaiting completion</li> <li>Ongoing monitoring of implementation of agreed actions</li> </ul>
	<b>Plan Changes in the period</b> <ul style="list-style-type: none"> <li>Agreed to defer three audits to 24/25</li> </ul>
	<b>Range of innovations and enhancements made to our internal audit process throughout the year</b> Provided copies of different information governance policies from partners and other councils to help the council develop their policies.

### Internal Audit Assurance Opinions 2023/24

	March	YTD
Substantial	1	1
Reasonable	1	2
Limited	1	6
No Assurance	0	0
<b>Total</b>	<b>3</b>	<b>9</b>

### Internal Audit Agreed Actions 2023/24

	March	YTD
Priority 1	1	14
Priority 2	7	33
Priority 3	3	16
<b>Total</b>	<b>11</b>	<b>63</b>

## Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

The contacts at SWAP in connection with this report are:

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### Summary

#### Introduction

This progress report allows monitoring against the planned audits agreed for 2023/24. The plan remains necessarily flexible and two reviews have now been added at the request of Senior Management. The schedule provided at **Appendix D** details progress made against the plan, including the new audits agreed.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed at **Appendix A** of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted in them receiving a ‘limited Assurance Opinion’ is given as part of this report in **Appendix B**.

It is important that the agreed action is taken to reduce the risks reported within our internal audit reports. To help ensure that this is the case, implementation of these actions is subject to monitoring by Internal Audit. The results of this work can be found at **Appendix C**.

A follow-up review is performed in respect of all limited assurance opinion audits which provides further evidence of the implementation of agreed actions. No follow-up reviews were completed in the period.

In circumstances where findings have been identified which are considered to represent high corporate risks to the Council, due to their importance, these issues are separately summarised. No significant corporate risks were reported in the period.

## Internal Audit Progress Update

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.

The internal audit plan agreed is based on our risk based approach to help ensure that resources are focused where internal audit can offer the most value and insight. A key source of information is the Council's strategic risk register



### SWAP audit plan coverage across strategic risks

'Reasonable' coverage reflects delivery of planned assurance levels.

Table Key	Reasonable internal audit coverage 2023-24	Partial internal audit coverage 2023-24	No internal audit coverage 2023-24
Strategic Risk	Coverage		
Business failure of a major contractor or significant partner			
Adequacy of financial resource planning to deliver the Council's priorities		<b>Financial Planning – Establishment Control</b>	
Major disruption in continuity of computer and telecommunications services		(Covered by Strata)	
Adequate emergency planning and business continuity		<b>Emergency Planning</b>	
Failure to ensure corporate property portfolio is fully compliant with legal requirements		<b>Asbestos follow-up, Damp and Mould, Electrical Safety</b>	
Failure to follow data protection legislation requirements & good information governance		<b>Information Governance</b>	
Failure to deliver the Enterprise Zone and wider west end development programme			
Increasing homelessness			
Failure to ensure the Council's sustainability			
Failure to adequately protect staff health and safety at work			
Retaining and strengthen a collective approach to decision making		<b>Partnerships</b>	
Climate Change targets not achieved			
Recruitment and Retention Issues		<b>IR35 Compliance, Recruitment &amp; Onboarding, use of volunteers</b>	
Reputational damage to the organisation			
Risk of Service failure		<b>Performance Management</b>	
Impact of the economic situation on our residents		<b>Disabled Facilities Grant/Better Care</b>	
Implementation of the Elections Act 2022		<b>Elections</b>	

## Internal Audit Progress Update

**Given a risk based approach is followed, it is important to demonstrate that agreed actions are implemented to reduce risks reported.**

### Monitoring Agreed Actions

It is important that the agreed action is taken to reduce the risks reported within our internal audit reports. To help ensure that this is the case, implementation of these actions is subject to monitoring by Internal Audit. The results of this work can be found at Appendix C.

Most of the actions relate to audit work that has taken place in 2023/24 or 2022/23. There are small number of actions that relate to earlier periods and these will continue to be monitored through to completion. It is recognised that it can take longer to implement actions than planned and all revised implementation dates are provided on the report at Appendix C.

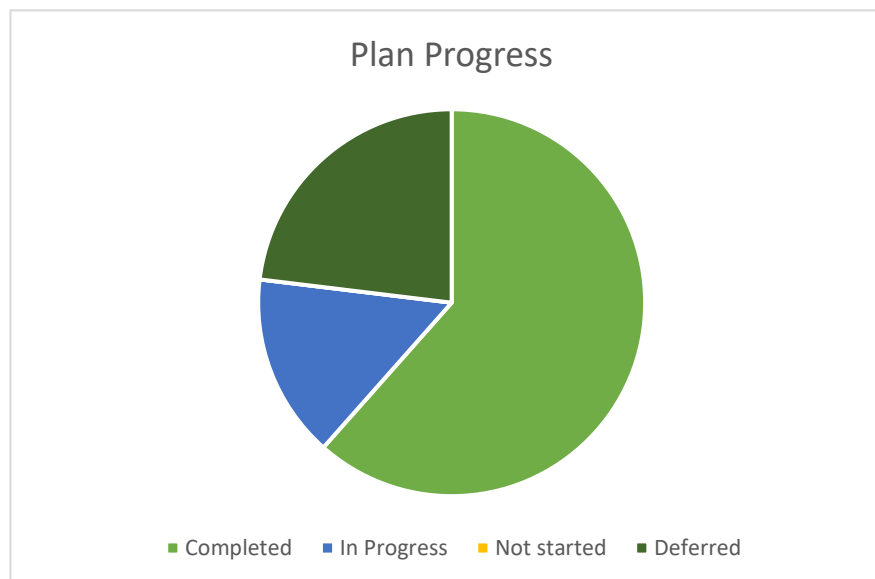
A follow-up audit takes place for all limited assurance audits and this provides evidence of the implementation of agreed actions. Where we have performed a follow-up and actions remain in progress, once we are informed of their completion we obtain supporting evidence to demonstrate this and then remove the action from our monitoring record.

## Internal Audit Progress Update

Adequate audit coverage is needed to support the annual opinion.



Progress Year to Date



We are on track to deliver our programme of work with all remaining projects at least in progress.

Assurance Definitions	
<b>No Assurance</b>	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.
<b>Limited</b>	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
<b>Reasonable</b>	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.
<b>Substantial</b>	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.

Definition of Corporate Risks	
Risks	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.

Categorisation of Recommendations	
In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:	
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.



## Volunteering – Final Report – January 2024



**Audit Objective** To assess the effectiveness of the control framework in place for managing volunteers in the Countryside and Gallery services.

Assurance Opinion		Number of Actions		Risk Reviewed	Assessment
	<p>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.</p>	Priority	Number	<p>Volunteers are not managed in accordance with agreed procedures, exposing the Council to health and safety and other potential risks, and complaints.</p>	<p>Medium</p>
		Priority 1	1		
		Priority 2	5		
		Priority 3	1		
		Total	7		

Key Findings		Audit Scope
	Guidance on health and safety requirements for volunteers is unclear, and there are gaps in the training and information provided.	<p>We reviewed the following controls:</p> <ul style="list-style-type: none"> <li>Recruitment and selection, including processes for obtaining references, vetting checks, and assessing health and ability</li> <li>Induction and training, including health and safety</li> <li>Supervision</li> <li>Accident reporting</li> <li>Managing complaints</li> </ul>
	The Volunteering Policy does not make clear the process to be followed for determining the need for vetting checks for volunteers.	
	Volunteer induction training is not consistently delivered or recorded.	

Further Information
<p>This audit was originally requested by the Assistant Director - Countryside &amp; Leisure, to examine the extent to which the suite of policies and guidance on volunteering is being complied with, particularly in respect of health &amp; safety. It was decided that volunteering at the Thelma Hubert Gallery, and with the Countryside team would be reviewed in detail.</p> <p>During the fieldwork, we discovered that the policy for volunteers is currently undergoing an update. We have identified some areas where the policy does not make clear the required standards for recruiting and managing volunteers. These findings are consistent with some of the areas that require improvement in the Countryside &amp; Leisure service.</p> <p>We have therefore recommended actions where the policy should be strengthened, and where the service should bring their arrangements up to date when the revised requirements are published.</p> <p>When the updated volunteering policy is published, it will be issued with a communication to all existing supervisors of volunteers to ensure that any unfulfilled requirements for health and safety and vetting checks, are completed retrospectively.</p>

Unrestricted Full details of our audit testing are available upon request. Our audit assurance framework and definitions can be found here ([www.swapaudit.co.uk/audit-framework-and-definitions](http://www.swapaudit.co.uk/audit-framework-and-definitions))

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note





## Volunteering – Final Report – January 2024

## Appendix 1

## Findings &amp; Action Plan

Finding 1 – Health & Safety for Volunteers	Action			
<p>The Volunteering Policy does not provide guidance to volunteers or line managers on health &amp; safety requirements for volunteering.</p> <p>Currently, there is no formal health &amp; safety training as part of a volunteer's induction, and training that has been delivered has not covered the full scope of all risk areas.</p> <p>For Countryside volunteers, the Health &amp; Safety Policy is usually signposted during induction, but it is not required to be read by volunteers, and there is no record. The pre-pandemic programme of training has lapsed, and a selection of regular volunteers will be invited to first aid training shortly. No fire safety training has taken place.</p> <p>At the Gallery, the corporate Health &amp; Safety Policy is signposted during induction but is not required to be read by volunteers. This item is on the induction checklist in use.</p> <p>A health &amp; safety training session has recently been delivered but attendance was less than 50% of all active volunteers.</p> <p>An updated Volunteering Policy has been drafted.</p>	<p>i) The updated Volunteering Policy will clarify the need for evidence that the Health &amp; Safety Policy has been provided to all volunteers when they are onboarded.</p> <p>ii) Volunteer leads will be advised to liaise with Health &amp; Safety to complete a risk assessment for their volunteer roles. This will ascertain the training requirement for each role. H&amp;S will produce a volunteer handbook to accompany the updated policy.</p> <p>The updated policy will be published in April 2024, following approval by the Personnel Committee.</p>			
	Priority	1	SWAP Reference	I#3342
	Responsible Officer		i) Head of HR ii) Health & Safety Lead – by end of Feb	
	Timescale		Policy by end of April 2024	
Finding 2 - Volunteering Policy Guidance on Recruitment	Action			
<p>The Volunteering Policy is currently under review. The current version does not refer to the HR process for conducting a risk assessment that is used to determine the requirement for Disclosure and Barring clearance of volunteers.</p> <p>There is no central record of volunteer roles across Council services that specifies whether an assessment has been completed, or what the outcome was.</p>	<p>The updated Volunteering Policy will make clear that volunteer leads must liaise with HR to complete a Disclosure and Barring risk assessment for volunteer roles.</p> <p>A communication will be issued to services alongside the publication of the updated policy, to ensure that this requirement is backdated for any volunteer roles that have not been assessed. This will be a News and Views Special in April, to provide information on the revised policy and procedures.</p>			
	Priority	2	SWAP Reference	I#3340
	Responsible Officer		Head of HR	
	Timescale		End of April 2024	



## Volunteering – Final Report – January 2024

<b>Finding 3 – Disclosure &amp; Barring Clearance</b>	<b>Action</b>
Neither the Gallery or the Countryside teams obtain Disclosure and Barring Service clearance for their volunteers. It is not known whether this is an approved decision and there is no record of a risk assessment conducted with HR to determine the correct approach.	The volunteer leads should liaise with HR to complete a risk assessment that will determine the requirement for any Disclosure and Barring Service clearance for their volunteers.
<b>Priority</b>	<b>2</b>
<b>Responsible Officer</b>	AD – Countryside and Leisure
<b>Timescale</b>	End of April 2024
<b>Finding 4 – Volunteer Induction &amp; Training</b>	<b>Action</b>
The updated volunteering policy will include an induction requirement that, as a minimum, the volunteer must be provided with information on the Council's policies and procedures. The supervisor is responsible for identifying other relevant policies, procedures and training which must be covered, keeping a record, and monitoring its completion. An accompanying checklist has been drafted.	Volunteer leads should ensure that induction checklists are completed in full for all volunteers.
Currently the Gallery use a volunteers induction checklist, but it is only recorded by the manager, and there is no confirmation that the volunteer has completed and understood all items.	Volunteers should sign the checklists to confirm they have read and understood all relevant information and policies.
<b>Priority</b>	<b>2</b>
<b>Responsible Officer</b>	AD – Countryside and Leisure
<b>Timescale</b>	End of April 2024
<b>Finding 5 – Supervision of Volunteers</b>	<b>Action</b>
The Volunteering Policy refers to performance management and supervision arrangements, but does not make the exact requirements clear.	i) To include supervision and performance management arrangements within the revised policy, which will specify how they should be recorded.
At the Gallery, volunteer supervision sessions have been ad-hoc and verbal. There is a plan to strengthen arrangements for six monthly reviews that will be documented.	ii) Gallery and Countryside Volunteer leads should ensure that all volunteers receive a regular supervision that is documented.
For Countryside volunteers, there are social catchups and feedback is invited by email, but no supervisions take place.	
<b>Priority</b>	<b>2</b>
<b>Responsible Officer</b>	i) Head of HR ii) Countryside Engagement and Participation Officer and Gallery Manager
<b>Timescale</b>	End of April 2024

## Volunteering – Final Report – January 2024



<b>Finding 6 – Risk Assessments</b>	<b>Action</b>			
The Countryside team have not created a risk assessment for the health and safety risks of working in the Discovery Hut, where volunteers and staff greet members of the public and serve hot drinks and snacks.	The service lead should ensure that a risk assessment is created for the Discovery Hut and that this is used to determine the required health and safety training for volunteers.			
	<b>Priority</b>	2	<b>SWAP Reference</b>	I#3351
	<b>Responsible Officer</b>	Countryside Engagement and Participation Officer		
	<b>Timescale</b>	End of April 2024		

<b>Finding 7 – Volunteer performance and capability issues</b>	<b>Action</b>			
Guidance for volunteer supervisors does not currently refer to how volunteer performance and capability issues should be handled. Some recent issues have been managed by the service, but the guidance should prompt consideration of involving HR where appropriate.	To include supervision and performance management arrangements within the revised policy.			
	<b>Priority</b>	3	<b>SWAP Reference</b>	I#3343
	<b>Responsible Officer</b>	Head of HR		
	<b>Timescale</b>	End of April 2024		

## Monitoring of Agreed Actions

## Appendix C

ID	Year	Audit Title	Issue	Priority Score	Status	Timescale	Revised Timescale	Revised Timescale 2	Progress
789	2021/22	Firmstep	No Post Implementation Review has been scheduled.	2	In Progress	31/07/22	31/03/24		On time
788			No Benefit Realisation Plan is in place.	2	In Progress	31/07/22	31/03/24		On time
806	2021/22	Workforce Planning	The People Strategy in place is not an active document	2	In progress	30/06/23	31/03/24		On time
793	2021/22	Risk Management	Not all Service Planning Risks appear on the risk register.	2	In Progress	30/06/22	31/03/24		On time
796			The Risk Management Policy has not been reviewed for some time	2	In Progress	30/06/22	31/03/24		On time
795			Risks are not aligned to Council Priorities	2	In Progress	30/06/22	31/03/24		On time
792			The process for ensuring that any risks identified as part of decision making are added to the risk registers is not embedded	2	In Progress	03/06/22	29/03/24		On time
2572	2022/23	Climate Change	The action plan is not SMART (specific, measurable, achievable, realistic and timely)	2	In Progress	29/09/23	01/04/24		On time
2573			The Climate Change Action Plan has not been fully costed	2	In Progress	29/09/23	01/04/24		On time
2574			There is no dedicated body/committee with oversight of the Climate Change Strategy	2	In Progress	31/05/23	01/04/24		On time
2575			Performance Monitoring and Reporting needs further definition and improvement	2	In Progress	29/09/23	01/04/24		On time
2591	2022/23	Out of Hours Schemes	Controls for administering claims and monitoring arrangements needs improvement	2	In Progress	31/01/24			Overdue
2605			Rates have not been reviewed or scrutinised for a significant period of time	2	In Progress	31/01/24			Overdue

# Monitoring of Agreed Actions

## Appendix C

ID	Year	Audit Title	Issue	Priority Score	Status	Timescale	Revised Timescale	Revised Timescale 2	Progress
1318	2022/23	Out of Hours Schemes	Out of Hours schemes policies & procedure documents do not reflect current practice	2	In Progress	31/01/24			Overdue
803	2022/23	Small Works & Services Contract Management	Completion of the Contract Register remains in progress.	1	In Progress	31/03/22	31/03/23	31/03/24	On time
804			Contract Standing Orders (CSO) need updating to include includes a section on contract monitoring, evaluation & review. The monitoring of smaller contracts to be added.	2	In Progress	31/03/22	31/01/23	31/03/24	On time
805			No Contract Management guidance available for contract managers.	2	In Progress	31/03/22	31/01/23	31/03/24	On time
809	2022/23	Accounts Receivable	Sundry debtor procedures are incomplete	2	In Progress	31/12/23			Overdue
811	2023/24	Worksmart+	Data Protection Training of staff is not up to date	2	In Progress	30/09/23	31/01/24		Overdue
2581	2023/24	Damp & Mould in Council Homes	Damp and mould complaints are not tracked and monitored via open housing	2	In Progress	30/09/23	31/1/24		Overdue
2443			Stock condition surveys are currently being undertaken across all council properties. There have been cases where tenants have subsequently contacted the council stating that they have an issue	2	In Progress	30/09/23	31/1/24		Overdue
2053	2023/24	Emergency Planning	The council do not hold their own Local Risk Register.	2	In Progress	31/12/23	30/04/24		On time
627	2023/24	Housing Compliance - Asbestos Management	The basis of recording dates in Open Housing is not consistently applied.	2	Complete	31/03/23	31/12/23		Evidence Check
639			Further work is needed to give assurance of the data quality of Key Performance Indicators.	2	In Progress	28/04/23	30/09/23	31/03/24	On time

## Monitoring of Agreed Actions

## Appendix C

ID	Year	Audit Title	Issue	Priority Score	Status	Timescale	Revised Timescale	Revised Timescale 2	Progress
577			The data within the Asbestos Register is incomplete and missing some expected data fields.	2	Complete	30/04/23			Evidence Check
2795	2023/24	Housing Whistleblowing Concerns	Satisfaction Survey have not targeted all tenants.	2	In Progress	30/06/22	31/12/23	31/05/24	On time
2918			Job Completion is being assessed differently across teams.	2	In Progress	30/06/22	31/12/23	31/05/24	On time
2796			Record keeping is not consistent across teams.	2	In Progress	30/06/22	31/12/23	31/05/24	On time
2062	2023/24	Agency Staff and Consultants - Implications of IR35	The policy for hiring temporary support does not explicitly state who is responsible for determining their employment status.	1	In Progress	31/08/23	01/05/24		On time
2414			Employment Status Assessment records are not complete (retrospective action to be taken).	1	In Progress	31/08/23	30/11/23	01/05/24	On time
2413			Employment Status Assessment records are not complete (training to be given to all hiring managers).	1	In Progress	31/10/23	01/05/24		On time
2174			Expenditure reports, extracted from the finance system, do not show the name of the relevant consultant.	1	In Progress	31/07/23	30/11/23	08/03/24	On time
2185			Managers have not received any specific training in relation to the IR35 legislation.	2	In Progress	31/10/23	01/05/24		On time
2338			The council does not have a definitive list of all its off-payroll workers.	2	Complete	31/08/23			Evidence Check
2186			There is no separate corporate induction checklist for senior managers.	2	In Progress	31/10/23	01/05/24		On time



# Monitoring of Agreed Actions

## Appendix C

ID	Year	Audit Title	Issue	Priority Score	Status	Timescale	Revised Timescale	Revised Timescale 2	Progress
2416			There is no evidence retained to show that the off-payroll workers have been notified of the outcome of the assessment.	2	Complete	30/09/23			Evidence check
2423	2023/24	Agency Staff and Consultants – Implications of IR35	The latest contract for one of the consultants – Communications Consultant – could not be located	1	Complete	30/9/23			Evidence check
2424			A CEST assessment could not be located for the Relocation Manager role.	1	In Progress	30/9/23			Overdue
2519	2023/24	Information Governance Policies & Compliance	The council's Information Asset Register is incomplete and has not been reviewed since its creation in January 2018.	1	In Progress	31/10/24			On time
2398			The council's Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy are overdue a review.	1	In Progress	31/01/24			Overdue
2399			The council does not have the remaining seven of the 10 expected policies by the ICO.	1	In Progress	31/07/24			On time
2517			The council does not have a standalone data retention policy.	1	In Progress	31/07/24			On time
2785			The Record of Processing Activities (ROPA) is dated 2018; this has not been updated since and there are some gaps within the document.	1	In Progress	31/03/24			On time
2518			The council has not reviewed its data retention schedule since January 2020.	2	In Progress	31/03/24			On time
2649			The council's SIRO does not hold any qualification and has not had any specific training to support the responsibilities of this role.	2	In Progress	31/03/24			On time

## Monitoring of Agreed Actions

## Appendix C

ID	Year	Audit Title	Issue	Priority Score	Status	Timescale	Revised Timescale	Revised Timescale 2	Progress
2622			No specific training is given on data retention to inform staff of their responsibilities.	2	In Progress	31/03/24			On time
2650	2023/24	Information Governance Policies & Compliance	There is no corporate oversight to ensure staff receive mandatory refresher training.	2	In Progress	31/05/24			On time
2584			The council does not currently undertake any checks to ensure records are being held in accordance with the Data Retention Schedule.	2	In Progress	31/12/24			On time
2692			There is a lack of assurance that records both held and deleted on individual officer drives and mailboxes are stored in line with the council's document retention requirements	2	In Progress	30/04/24			On time
2726	2023/24	Performance Management	There is no Performance Management Framework which details how performance is to be managed and monitored across the council	1	In Progress	31/03/24			On time
2907			The Performance Indicator report is missing some indicators for key priorities at the council	2	In Progress	31/03/24			On time
2908			There is no validation of the data that is input into SPAR.net before it is included in the performance reports	2	In Progress	31/03/24			On time
2836			Action is not adequately documented where performance has not met the required standard	2	In Progress	31/03/24			On time
2838			Supporting information provided with Performance Indicator Reports could be improved to aid understanding	2	In Progress	31/03/24			On time

# Monitoring of Agreed Actions

## Appendix C

ID	Year	Audit Title	Issue	Priority Score	Status	Timescale	Revised Timescale	Revised Timescale 2	Progress
2917			There has historically been little challenge to the quarterly performance indicator reports presented to SLT	2	In Progress	31/12/23			Overdue
2916	2023/24	Performance Management	Indicators are not always complete, despite reminders	2	In Progress	31/03/24			On time
3308	2023/24	Strategic Partnerships	Partnership Policy does not set out any due diligence requirements or how to consider the risks and financial exposures of a partnership. No evidence was found for the council's involvement in the partnership for the three partnerships reviewed.	1	In Progress	31/05/24			On time
3310			The Partnership Register does not record what type of agreement is in place. Information was lacking in the two informal agreements reviewed.	2	In Progress	31/05/24			On time
3311			Partnerships do not have a process for members to declare a personal interest and this requirement is not in the current Partnership Policy.	2	In Progress	31/05/24			On time
3312			The approach taken by the council to show how its partnerships contribute to its corporate priorities is not always meaningful.	2	In Progress	31/05/24			On time
3317			Not all partnerships identified in service plans appear on the partnership register.	2	In Progress	31/05/24			On time
3319			Limited evidence of internal performance reviews to determine value for money. No evidence that the council is monitoring the performance of its partnerships.	2	In Progress	31/05/24			On time

## Monitoring of Agreed Actions


## Appendix C

ID	Year	Audit Title	Issue	Priority Score	Status	Timescale	Revised Timescale	Revised Timescale 2	Progress
3707	2023/24	Recruitment and Onboarding	Record of recruitment documentation not always completed	2	In Progress	31/05/24			On time
3710	2023/24	Recruitment and Onboarding	No HR oversight to ensure all recruiting managers had completed recruitment and onboarding training. No monitoring that all new employees complete induction training	2	In Progress	30/04/24			On time
3565	2023/24	Volunteer Management	The Volunteer Policy does not provide guidance to volunteers or line managers on health and safety requirements for volunteering. There is no formal health and safety training as part of the volunteer's induction.	1	In Progress	30/04/24			On time
3563			The current version of the Volunteering Policy does not refer to the HR process for conducting a risk assessment to determine whether a Disclosure and Barring Service (DBS) clearance is required. There is no central record of volunteer roles across council services that specifies whether such an assessment has been completed, or what the outcome was.	2	In Progress	30/04/24			On time
3516			Neither the Gallery nor the Countryside teams obtain DBS clearance for their volunteers.	2	In Progress	30/04/24			On time
3564			There is no evidence that volunteers in the Gallery have received and understood their induction. No induction checklist is used for Countryside volunteers	2	In Progress	30/04/24			On time
3572			The performance management and supervision arrangements in the Volunteering Policy are not clear. There are, therefore, variations of	2	In Progress	30/04/24			On time

## Monitoring of Agreed Actions

## Appendix C

ID	Year	Audit Title	Issue	Priority Score	Status	Timescale	Revised Timescale	Revised Timescale 2	Progress
			arrangements in place for Gallery and Countryside volunteers						
3574	2023/24	Volunteer Management	The Countryside team have not created a risk assessment that covers the risks for volunteers working in the Discovery Hut	2	In Progress	30/04/24			On time

Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major		3 = Medium
				Recommendation			
					1	2	3
Complete							
Operational	Emergency Planning	Final	Limited	8	0	3	5
Operational	NEW Agency and Consultants – Implications of IR35	Final	Limited	11	6	4	1
Follow-up	NEW Housing Landlord Health and Safety compliance – Asbestos	Final	N/A	1 of 3 priority 2 recommendations complete, 2 are in progress			
Follow-up	Management of the Better Care Fund and Disability Facility Grants	Final	N/A	All 5 priority 2 recommendations complete			
Operational	Housing Landlord Health and Safety compliance – Damp and Mould	Final	Reasonable	6	0	2	4
Governance	Performance Management	Final	Limited	7	1	6	0
Follow-up	Housing Contract Management (Whistleblowing)	Final	N/A	80% actions agreed implemented			
Governance	Information Governance Policies	Final	Limited	13	5	6	2
Governance	Strategic Partnerships	Final	Limited	7	1	5	1
Advisory	Member Training & support – Skills Survey	Final	N/A				
Governance	Recruitment and Onboarding	Final	Reasonable	4	0	2	2
Key Control	Non-Domestic Rates	Final	Substantial	0	0	0	0
Operational	Countryside - Use of Volunteers	Final	Limited	7	1	5	1



Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major	↔	3 = Medium
				Recommendation			
				1	2	3	
Reporting							
Governance	Financial Planning – Establishment Control	Draft					
Follow-up	Emergency Planning	Draft					
Advisory	Planning Enforcement Service – record keeping	Draft					
In progress							
Fraud	Fraud Awareness – e-learning module	In progress					
Governance	Elections	In progress					
Operational	Housing Landlord Health and Safety Compliance: Electrical Safety	In progress					
Operational	Waste Contract Extension	In progress					
Deferred							
Operational	Governance arrangements – district heating project	Deferred	Approval of project by cabinet scheduled for November. Defer to 24/25 to increase potential for audit work.				
Operational	Customer data in Firmstep – data protection compliance	Deferred	Agreed to defer to 24/25				
Advisory	Housing Site Development	Deferred	Agreed to defer to 24/25				
Operational	Housing Contractor Management - complaints	Deferred	Agreed to defer to 24/25				
Operational	Firmstep – Digital Project Outcomes	Deferred	Agreed to defer to 24/25				
Governance	Supplier Resilience	Deferred	Agreed to defer to 24/25				