



East Devon District Council

Report of Internal Audit Activity

Progress Report – Quarter 1 2024

Internal Audit – September 2024: ‘At a Glance’

The Headlines

	<p>2024/25 Reviews completed in the period</p> <ul style="list-style-type: none"> • Two audits finalised • Two audits at draft report stage • Four reviews in progress
	<p>Progress to date</p> <ul style="list-style-type: none"> • Overall we have made a positive start to the year • 56% of planned audits are complete, at draft report stage, or in progress • Progress has been affected by additional audit requests
	<p>Follow-ups</p> <ul style="list-style-type: none"> • There are no planned follow-up audits in the 2024/25 H1 Plan
	<p>Action plan monitoring</p> <ul style="list-style-type: none"> • We monitor the council’s implementation of agreed actions • The council has 87 active agreed actions
	<p>Plan changes in the year</p> <ul style="list-style-type: none"> • Two new audits added to the Plan following management requests • Three confidential reviews added to the 2024/25 H1 Plan • Following 2024/25 H2 planning, we have deferred two H1 audits to 2025/26
	<p>Range of innovations and enhancements made to our internal audit process throughout the year</p> <ul style="list-style-type: none"> • We have given ten more council officers access to our audit management system, so they can view and update their agreed audit actions independently.

Internal Audit Assurance Opinions 2024/25

	Sep	YTD
Substantial	1	1
Reasonable	0	0
Limited	0	0
No Assurance	0	0
Advisory & Other	1	1
Total	2	2

Internal Audit Agreed Actions 2024/25

	Sep	YTD
Priority 1	0	0
Priority 2	1	1
Priority 3	1	1
Total	2	2

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.

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Introduction

The Audit and Governance Committee approved the 2024/25 H1 Internal Audit Plan in March 2024. This report sets out our progress against that plan. **Appendix E** summarises our progress and includes new audits that we have added to the plan.

Each completed assignment includes its respective assurance opinion rating together with the number and relative ranking of actions we have agreed with management.

We have applied the assurance opinion ratings in accordance with the SWAP Audit Framework Definitions detailed in **Appendix A**.

To assist the Committee in its important monitoring and scrutiny role, **Appendix B** summarises our key findings from No and Limited assurance opinion audits. There are no new No or Limited assurance audits to highlight in this report.

We conduct follow-ups for all No and Limited assurance audits. Follow-up audits assess whether the council has completed agreed actions. Outcomes from completed follow-up audits are summarised in **Appendix C**. There are no planned follow-up audits in the 2024/25 H1 Internal Audit Plan.

Where there are findings that we believe pose a high organisational risk to the council, we have summarised these findings separately. We have not identified any high organisational risks in the financial year to date.

It is important that the council implements agreed actions to address the problems set out in our reports. To give the Audit and Governance Committee a level of assurance that this is happening, we conduct regular action tracking. The council's current position is summarised in **Appendix D**.

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.



Internal Audit Plan coverage of strategic risks

The table below maps our completed and planned audits against the council's strategic risks. As the year builds and more work is completed, coverage across key risk areas will increase. 'Reasonable' coverage reflects the delivery of planned assurance levels. This table only includes audits that are part of the H1 2024/25 Internal Audit Plan. Audits that have not yet started are shown in italic font.

Table Key	Reasonable internal audit coverage 2024/25	Partial internal audit coverage 2024/25	No internal audit coverage 2024/25
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Strategic Risk	Coverage
Business failure of a major contractor or significant partner	<i>Supplier Resilience</i>
Adequacy of financial resource planning to deliver the Council's priorities	Planning Application Fees, Treasury Management, Procurement Cards
Major disruption in continuity of computer and telecommunications services	Covered by Strata
Adequate emergency planning and business continuity	<i>Business Continuity</i>
Failure to ensure corporate property portfolio is fully compliant with legal requirements	
Failure to follow data protection legislation requirements & good information governance	
Failure to deliver the Enterprise Zone and wider west end development programme	
Increasing homelessness	<i>Temporary Accommodation</i>
Failure to ensure the Council's sustainability	
Failure to adequately protect staff health and safety at work	Corporate Property Health & Safety
Retaining and strengthen a collective approach to decision making	Ethical Governance
Climate Change targets not achieved	
Recruitment and retention issues	Establishment System Controls
Reputational damage to the organisation	<i>Project Management of Major Engineering Schemes</i>
Risk of service failure	<i>Disabled Facilities Grants Process</i>
Impact of the economic situation on our residents	
Implementation of the Elections Act 2022	

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 of Agreed Actions

It is important that the council implements agreed actions to address the problems set out in our reports.

To give the Audit and Governance Committee a level of assurance that this is happening, we conduct regular action tracking.

The council's current position is summarised in **Appendix D**.

Most of the agreed actions are for audits that took place in 2022/23 or 2023/24. There are a small number of actions that relate to earlier periods. We will continue to monitor these actions until they are completed.

We recognise that it can take longer to implement actions than planned, and sometimes target timescales need changing. The summary in **Appendix D** includes both original and revised timescales.

We conduct follow-ups for all No and Limited assurance audits. These reviews assess whether the council has completed agreed actions.

Where we have performed a follow-up and concluded that actions are outstanding, we continue to monitor those actions. Once the action owner informs us that they have completed an action, we obtain supporting evidence to show this and then remove the action from our monitoring record.

Internal Audit Progress Update

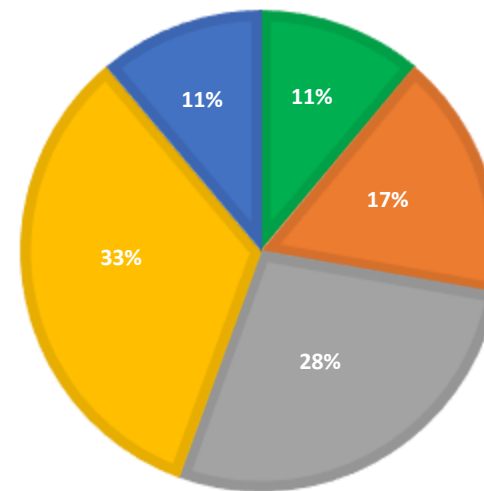
We need adequate audit coverage to provide our annual opinion.



Year to Date Progress

2024/25 H1 PLAN PROGRESS

■ Complete ■ Reporting ■ In progress ■ Not started ■ Deferred



Overall, we have made a positive start to the year, with 56% of audits being either complete, at draft report stage, or in progress.

However, in the year to date we have been asked to complete five additional unplanned reviews, three of which are confidential. This has contributed to some delays in completing ongoing work and starting new work.

Following discussions with management and consideration of the H2 Plan, we have deferred two planned audits to 2025-26. We have included explanations for these deferrals in **Appendix E**.

Appendix A: SWAP Audit Framework and Definitions

Audit Assurance Definitions

No	The review identified fundamental gaps, weaknesses, or non-compliance, which require immediate action. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	The review highlighted a generally sound system of governance, risk management and control in place. We identified some issues, non-compliance or scope for improvement which may put at risk the achievement of objectives in the area audited.
Substantial	The review confirmed a sound system of governance, risk management and control, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Organisational Risk Assessment Definitions

Assessment	Organisational Risk & Reporting Implications
High	Our audit work includes areas that we consider have a high organisational risk and potential significant impact. Both senior management and the Audit Committee should consider key audit conclusions and resulting outcomes.
Medium	Our audit work includes areas that we consider have a medium organisational risk and potential impact. The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.
Low	Our audit work includes areas that we consider have a medium organisational risk and potential impact. We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility.

Categorisation of Actions

In addition to the organisational risk assessment it is important to know how important the individual management actions are. Each action has been given a priority rating 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.

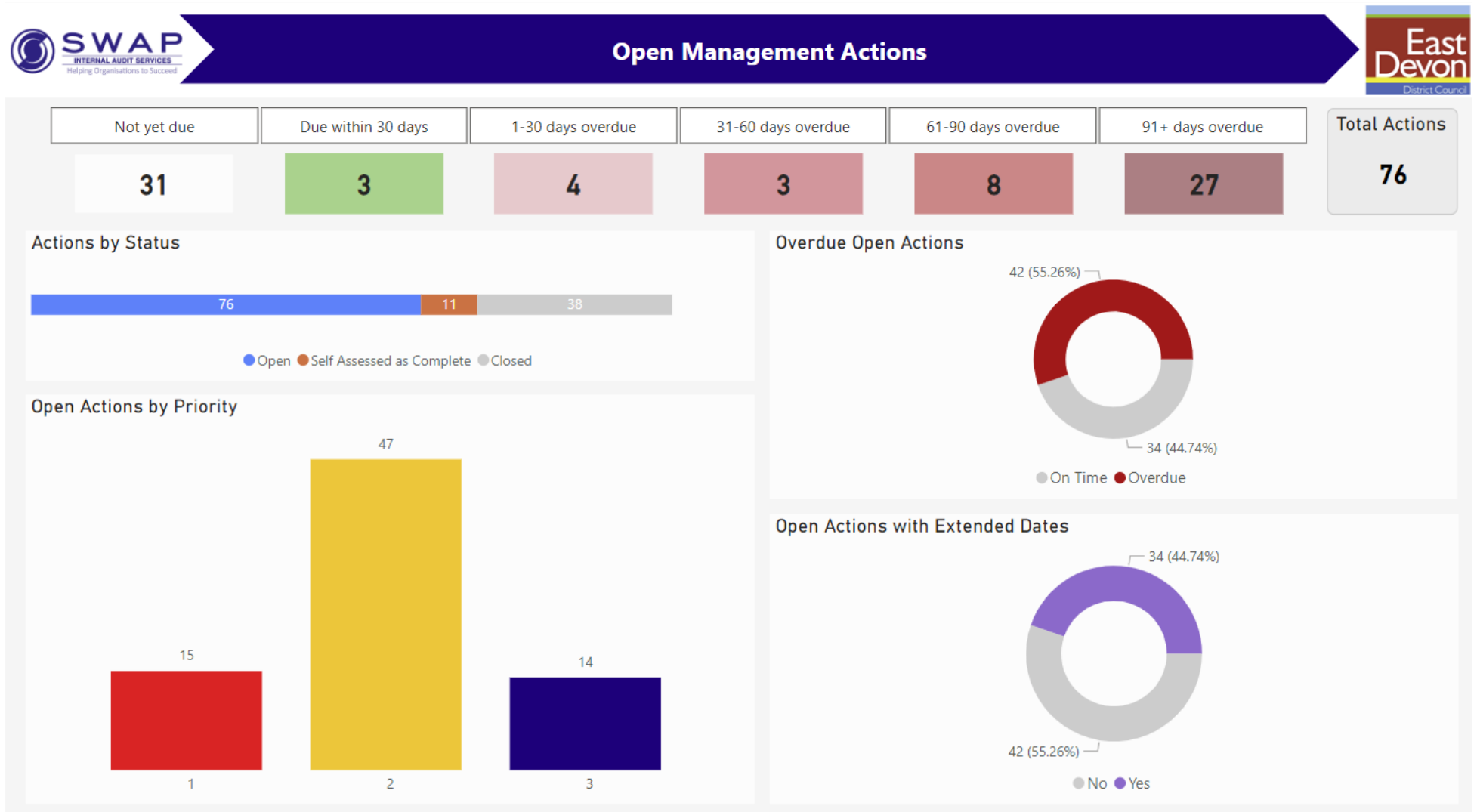
Appendix B: No and Limited Assurance Audits

There are no new No or Limited assurance audits to highlight in this report.

Appendix C: Follow-up Audits

There are no follow-up audits to highlight in this report.

Appendix D: Monitoring of Agreed Actions



The dashboard above summarises the council’s position as of 29 August 2024. There are 87 open and self-assessed complete actions. We have included detail for all open and self-assessed complete Priority 1 and 2 actions starting on the next page.

Appendix D: Monitoring of Agreed Actions

Action ID	Year	Audit Title	Issue	Priority Score	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
785	20/21	Procurement	Project Notification Forms (PNFs) are not always completed as required.	2	31/03/2021	29/02/2024		Evidence Check	Action has been self-assessed as Complete (July 2024). Evidence required to close this action off. Requested 29/8/2024.
788	21/22	Firmstep F/Up	No Benefit Realisation Plan is in place.	2	31/07/2022	31/03/2024		Overdue	A revised project plan needs to be created which once in place will enable a benefit realisation plan to be created (Oct 2023).
789	21/22	Firmstep F/Up	No Post Implementation Review has been scheduled	2	31/07/2022	31/03/2024		Overdue	The revised project plan needs to be created which will include these reviews (Oct 2023).
792	21/22	Risk Management	The process for ensuring that any risks identified as part of decision making are added to the risk registers, is not embedded	2	03/06/2022	31/03/2024		Evidence Check	Action has been self-assessed as Complete (July 2024) Evidence required to close this action off. Requested 29/8/2024.
793	21/22	Risk Management	Not all Service Planning Risks appear on the risk register.	2	30/06/2022	31/03/2024		Evidence Check	Action has been self-assessed as Complete (July 2024). Evidence required to close this action off. Requested 29/8/2024.
795	21/22	Risk Management	Risks are not aligned to council priorities.	2	30/06/2022	31/03/2024		Evidence Check	Action has been self-assessed as Complete (July 2024). Evidence required to close this action off. Requested 29/8/2024.
796	21/22	Risk Management	The Risk Management Policy has not been reviewed for some time	2	30/06/2022	31/03/2024		Evidence Check	Action has been self-assessed as Complete (July 2024). Evidence required to close this action off. Requested 29/8/2024.
806	21/22	Workforce Planning	The People Strategy in place is not an active document.	2	30/06/2023	31/03/2024	31/03/2025	Revised T/Scale	People Strategy forms part of Council Plan action plan, with an agreed completion date of March 25 (June 2024).

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2572	22/23	Climate Change	The action plan is not SMART (specific, measurable, achievable, realistic, and timely)	2	29/09/2023	01/04/2024	Overdue	We have become full members of the South West Energy and Environment Group. They are currently producing a Carbon Descent Plan for the Council which is due to be delivered imminently. It is expected that this will form the basis of a new action plan as it will provide the basis (along with carbon footprint work) to set SMART targets for specific actions based on carbon reduction. We will also be able to start costing the measures (Oct 2023).
2573	22/23	Climate Change	The Climate Change Action Plan has not been fully costed.	2	29/09/2023	01/04/2024	Overdue	The current action plan has recently been reviewed and it is unlikely to be a good use of time to update existing actions as they do not fit well with the SMART model. We are looking to fully review as #2572 (Oct 2023).
2574	22/23	Climate Change	There is no dedicated body/committee with oversight of the Climate Change Strategy.	2	31/05/2023	01/04/2024	Overdue	a. The 20-25 action plan update is being reported to Scrutiny Committee on 2/11/23. We are still discussing ongoing reporting, but it is likely to be an annual report to Scrutiny once the updated action plan has been adopted. However we are also looking to take the revised strategy and action plan to Overview and Cabinet once updated. b. Green Team have met twice and are minuted. c. SMT+ (now SLT) meetings are minuted (Oct 2023).
2575	22/23	Climate Change	Performance Monitoring and Reporting needs further definition and improvement	2	29/09/2023	01/04/2024	Overdue	SWEEG will be assisting with this once the updated action plan is produced (Oct 2023).
3103	22/23	Cranbrook Town Development	Although outline projects have been determined, Cranbrook Town Centre remains at a programme	2	31/10/2024		On time	Review the areas for consideration included in this report and identify an action plan and timescales for delivery. • Programme and project aims should be defined

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2605	22/23	Out of Hours Schemes	Rates have not been reviewed or scrutinised for a significant period of time.	2	31/01/2024	30/11/2024		Revised T/Scale	<p>Following this, there will need to be collective consultation on the proposals before the final policy is approved by ELT and Personnel Committee in October 24. Once the policy has been implemented, costings will be added to the regular people data reports that are provided to ELT and Personnel Committee (June 2024).</p> <p>A draft Out of House Policy has been approved in principle by ELT but work now needs to take place to identify the indicative costs of implementing this new policy. Service areas are providing information to Payroll to enable those costings to be calculated, with a further report to then go to ELT in July 24. Following this, there will need to be collective consultation on the proposals before the final policy is approved by ELT and Personnel Committee in October 24. Once the policy has been implemented, costings will be added to the regular people data reports that are provided to ELT and Personnel Committee (June 2024).</p>
803	22/23	Small Works and Contract Management F/Up	Completion of the Contract Register remains WIP	1	31/03/2022	31/03/2023	31/03/2024	Evidence Check	<p>Action has been self-assessed as Complete (July 2024). Evidence required to close this action off. Requested 29/8/2024.</p>
804	22/23	Small Works and Contract Management F/Up	Contract Standing Orders (CSO) need updating to include a section on contract monitoring, evaluation & review. The monitoring of smaller contracts to be added.	2	31/03/2022	31/03/2023	31/03/2024	Evidence Check	<p>Action has been self-assessed as Complete (July 2024). Evidence required to close this action off. Requested 29/8/2024</p>

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805	22/23	Small Works and Services Contract Management F/Up	No Contract Management guidance available for contract managers	2	31/03/2022	31/03/2023	31/03/2024	Evidence Check	Action has been self-assessed as Complete (July 2024). Evidence required to close this action off. Requested 29/8/2024
809	23/24	Accounts Receivable	Sundry Debtor procedures are incomplete	2	31/12/2023	31/10/2024		Revised T/Scale	Revised timescale set (July 2024).
2062	23/24	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	31/08/2023	01/05/2024	31/10/2024	Revised T/Scale	Approval of the Use of Temporary Workers Policy has been delayed and will go to Personnel Committee in Oct 24 (June 2024).
2174	23/24	Agency Staff and Consultants - Implications of IR35	The council does not have a definitive list of all its off-payroll workers	1	31/07/2023	08/03/2024	31/10/2024	Revised T/Scale	The work is continuing with reporting in place following approval of the revised policy in October 24 (June 2024).
2413	23/24	Agency Staff and Consultants - Implications of IR35	Employment Status Assessment records are not complete (training to be given to all hiring managers)	1	31/10/2023	01/05/2024	31/10/2024	Revised T/Scale	Approval of the Use of Temporary Workers Policy has been delayed and will go to Personnel Committee in October 24, after which management training will take place (June 2024).
2414	23/24	Agency Staff and Consultants - Implications of IR35	Employment Status Assessment records are not complete (retrospective action to be taken)	1	31/08/2023	30/11/2023	01/05/24 & now 31/10/24	Revised T/Scale	Approval of the Use of Temporary Workers Policy has been delayed and will go to Personnel Committee in Oct 24 (June 2024).
2424	23/24	Agency Staff and Consultants - Implications of IR35	A CEST assessment could not be located for the Relocation Manager role.	1	30/09/2023	01/05/2024	31/10/2024	Revised T/Scale	Payroll Manager is continuing to obtain information on the outstanding records from manager (June 2024).
2185	23/24	Agency Staff and Consultants - Implications of IR35	Managers have not received any specific training in relation to the IR35 legislation	2	31/10/2023	01/05/2024	31/10/2024	Revised T/Scale	The approval of the revised Use of Temporary Workers Policy has been delayed whilst we clarify some points linked to Standing Orders and procurement. The next available Personnel Ctte to approve the revised policy is 13th October. A News

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2186	23/24	Agency Staff and Consultants - Implications of IR35	There is no separate corporate induction checklist for senior managers	2	31/10/2023	01/05/2024	31/10/2024	Revised T/Scale	and Views manager briefing will then take place following the agreement of the revised policy in Oct 24. The manager's mandatory training requirements will also be reviewed at that time to determine what information on the use of temporary workers should be included (June 2024). The approval of the revised Use of Temporary Workers Policy has been delayed whilst we clarify some points linked to Standing Orders and procurement. The next available Personnel Cttee to approve the revised policy is 13th October. A News and Views manager briefing will then take place following the agreement of the revised policy in Oct 24. The manager's mandatory training requirements will also be reviewed at that time to determine what information on the use of temporary workers should be included (June 2024).
2416	23/24	Agency Staff and Consultants - Implications of IR35	There is no evidence retained to show that the off-payroll workers have been notified of the outcome of the assessment.	2	30/09/2023			Evidence Check	Evidence requested 07/06/2024. None received – requested again 29/8/2024.
2443	23/24	Damp and Mould in Council Homes	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 with damp and mould.	2	30/09/2023	31/01/2024	31/10/2024	Revised T/Scale	We are still awaiting full data from contractors for the SCS and are currently waiting new target estimations from them. Target Date for EDDC update: October 2024 (June 2024).
2581	23/24	Damp and Mould in Council Homes	Damp and mould complaints are not tracked and monitored via open housing	2	30/09/2023	31/01/2024	30/09/2024	Revised T/Scale	New Responsive Repairs and Service Manager in place who is now reviewing all processes used by the team to manage damp and mould complaints and all other complaints that relate to responsive repairs. Full review of damp and mould policy underway to

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						determine how we will manage the increasing numbers of properties that fall into this category of complaint, consideration is being given for our own in-house team to manage this. Previous Housing Performance Lead left post in November 2023. Post taken over in April 2024 and full review now being undertaken on process for formal complaints to improve on timescales being experienced by customers as well as quality of records being kept in relation to each complaint. This was completed this time last year, but with staff changes, the new manager wants to do another review of the policy and process; this is now targeted for September 2024 (June 2024).
3864	23/24	Elections	Required actions following an error and complaint in a previous election have not been completed in full.	2	31/07/2024	Overdue A complaints log should be introduced by Electoral Services, with outcomes, lessons learned, and any required remedial actions being logged against each one. Where action is required, it would also be beneficial to carry out a further subsequent review as to the effectiveness of that action prior to it being signed off. The Service should review the slides used in the training presentation for the Count Supervisors, to ensure that the cause of the error has been addressed and accounted for within the written process, and that the procedures are straightforward for Count Supervisors to adhere to. Details of the count process from the training slides should then be put into a formal procedures document. (May 2024)

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3865	23/24	Elections	There are gaps in the terms of the Data Sharing Agreements that the team is required to have in place	2	30/09/2024		On time	The Service should review their links with other Services and ensure that they put signed Data Sharing Agreements in place with all those from whom they obtain information, as well as those that they share with, to ensure GDPR compliance. The Information Governance Team would be best placed to advise on what is already in place and what else is required. We have data sharing agreements with all services other than Registration Services. We are therefore making contact with Registration Services to pursue this. (May 2024)
2053	23/24	Emergency Planning F/Up	The council does not hold its own Local Risk Register.	2	31/12/2023	30/04/2024	Overdue	The Emergency Planning Officer (EPO) has been working with the LRF in order to get the National Risk Register (NRR) adopted as the local CRR. This is being developed by the Analysis and Development Group, which the EPO is part of, before being signed off by the LRF Chief Officer Executive Board (COEB). This has delayed the council from being able to look at the finished CRR and review it before acceptance into the corporate risk register. A Revised T/Scale of the end of April 2024 will allow time for this action to be completed (February 2024).
3177	23/24	Establishment Control	There are no establishment reconciliations outside of the annual budget setting process.	2	31/12/2024		On time	The council will introduce regular establishment reconciliations. This will include asking managers to confirm their staff structure is accurately recorded in iTrent.
3180	23/24	Establishment Control	The council's authorisation requirements are	2	31/12/2024		On time	The council will update the Constitution to define what a Budget Manager is and clarify what changes

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			inconsistent and not fully defined.						to the establishment a Budget Manager can approve independently.
639	23/24	Housing Compliance – Asbestos Management F/Up	Further work is needed to give assurance of the data quality of Key Performance Indicators	2	28/04/2023	30/09/2023	31/03/24, 30/08/24 & now 30/11/24	Revised T/Scale	Assistant Directors will retain the ability to approve honoraria requests, but a new process has been set up to give Executive Leadership Team oversight of all requests. HR is updating the Pay and Reward Policy accordingly. Further data cleansing needed. We aim to deliver a solution to the audit finding by November 30th (August 2024).
2795	23/24	Housing Whistleblowing Concerns F/Up	Satisfaction Survey have not targeted all tenants	2	30/06/2022	31/12/2023	31/05/24 & 31/10/24	Revised T/Scale	Team have reviewed services offered by Rant and Rave as an external option to manage this for us, however, costs are expensive. Responsive Repairs and Voids Service Manager is leading on a review of complaints and customer service team has started to conduct post-repair outgoing calls to tenants and early intervention approaches for complaint de-escalation. Further work has started working with Housing Systems Team to provide more regular Tenant Survey approaches to receipt of contractor services. Process and Procedure review work to be completed to compliment the changes made. Target date: October 2024 (June 2024).
2796	23/24	Housing Whistleblowing Concerns F/Up	Record keeping is not consistent across teams	2	30/06/2022	31/12/2023	31/05/2024	Evidence Check	This action is complete - Work is continuing to refine and ensure the processes and system procedures between Ian Williams and EDDC are effective and clear for all Officers using the system. Key objective of the Responsive Repairs and Voids Service Manager currently (June 2024). Evidence requested 29/8/2024.

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2918	23/24	Housing Whistleblowing Concerns F/Up	Job Completion is being assessed differently across teams	2	30/06/2022	31/12/2023	31/05/2024	Evidence Check	This action is complete - Data is under full review with Responsive Repairs and Voids Service Manager leading on and working with contractors to improve data accuracy and sharing (June 2024). Evidence requested 29/8/2024.
2398	23/24	Information Governance Policies and Compliance with Retention Policy	The council's Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy are overdue a review.	1	31/01/2024			Overdue	Strata will be contacted to ensure the two IT policies are reviewed and approved (November 2023) Data Protection and Data Retention Policies complete. No revised implementation date given for remaining policies (August 2024).
2399	23/24	Information Governance Policies and Compliance with Retention Policy	The council does not have seven of the 10 expected policies by the ICO.	1	31/07/2024			Overdue	The remaining seven policies will be created and approved in accordance with council requirements. Where the policy is the responsibility of Strata, they will be contacted to complete this action (November 2023).
2517	23/24	Information Governance Policies and Compliance with Retention Policy	The council does not have a standalone data retention policy	1	31/07/2024			Evidence Check	This is linked to action AP#2398. Data Retention policy complete. Delegated authority for approval by Melanie Wellman (August 2024). Evidence requested 29/8/2024
2519	23/24	Information Governance Policies and Compliance	The council's Information Asset Register is incomplete and has not been reviewed since its creation in January 2018	1	31/10/2024			On time	A review of the Information Asset Register will be undertaken with support from Strata and service leads. This will ensure that all current information assets are included in the register and the

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2785	23/24	Information Governance Policies and Compliance with Retention Policy	The Record of Processing Activities (ROPA) is dated 2018; this has not been updated since and there are some gaps within the document.	1	31/03/2024		Overdue	information recorded is consistent (November 2023). A data mapping exercise will be carried out to update the existing ROPA and ensure compliance with Article 30 of the UK GDPR (November 2023).
2518	23/24	Information Governance Policies and Compliance with Retention Policy	The council has not reviewed its data retention schedule since January 2020.	2	31/03/2024	29/11/2024	Revised T/Scale	Work is on-going on a council-wide review of our document retention schedules to ensure that the retention timescales are accurate and that all data sets are included. This work is being led by our Business Intelligence Team so that agreed retention timescales can be carried across to the Firmstep system where webforms are being used. Each of the ADs was contacted earlier in the year to outline what is required. Retention periods for documents held by the Revs and Bens service are being prioritised in preparation for an audit being conducted later in the year by DWP. As is often the case, once work commenced on this project, the enormity of the task became clear and it has also become clear that there are issues in terms of the permanent deletion of documents on some systems, which is not always possible unless further system modules or upgrades are purchased. Again, the systems used by the Revs and Bens Team will be prioritised here as work progresses (June 2024).
2584	23/24	Information Governance Policies and Compliance with Retention Policy	The council does not currently undertake any checks to ensure records are being held in accordance with the Data Retention Schedule	2	31/12/2024		On time	A random sample of records from the Data Retention Schedule will be selected on a quarterly basis and evidence sought from services to confirm compliance with the retention periods (November 2023).

Appendix D: Monitoring of Agreed Actions

2622	23/24	Information Governance Policies and Compliance with Retention Policy	No specific training is given on data retention to inform staff of their responsibilities	2	31/03/2024	Overdue	With the roll out of the updated Data Retention Policy and Data Retention Schedule, this is an opportune time to remind staff of their role in ensuring records are managed in line with legislation, and operational and administrative requirements. Specific training or guidance will be arranged for those with additional responsibilities initially and then the remaining staff will receive appropriate training to ensure they are aware of their responsibilities (November 2023).
2649	23/24	Information Governance Policies and Compliance with Retention Policy	The council's SIRO does not hold any qualification and has not had any specific training to support the responsibilities of this role.	2	31/03/2024	Evidence Check	Evidence requested 29/8/2024
2650	23/24	Information Governance Policies and Compliance with Retention Policy	There is no corporate oversight to ensure staff receive mandatory refresher training.	2	31/05/2024	Overdue	Records of attendance will be maintained to show that staff are up to date with the mandatory data protection training (November 2023).
2692	23/24	Information Governance Policies and Compliance with Retention Policy	There is a lack of assurance that records both held and deleted on individual officer drives and mailboxes are stored in line with the	2	30/04/2024	Overdue	With the refresh of the data retention policy, the processes to be followed for the storage and disposal of digital records will be reviewed and communicated to all staff (November 2023).

Appendix D: Monitoring of Agreed Actions

			council's document retention requirements				
2726	23/24	Performance Management	There is no Performance Management Framework which details how performance is to be managed and monitored across the council	1	31/03/2024	Overdue	<p>We will develop the Performance Management Framework and associated guidance once we have agreed on the changes we are making to the way performance is monitored and managed across the Council.</p> <p>We will use the outcomes from the Financial Sustainability Model work and the work with the Scrutiny Chair to inform this. Once produced it will be presented to all responsible officers (September 2023).</p>
2836	23/24	Performance Management	Action is not adequately documented where performance has not met the required standard	2	31/03/2024	Overdue	<p>We will ensure that the new guidance being developed includes the criteria for explaining why performance is not meeting the targets set. This will include details on how to set SMART objectives. Training will also be offered where required (September 2023).</p>
2838	23/24	Performance Management	Supporting information provided with Performance Indicator Reports could be improved to aid understanding	2	31/03/2024	Overdue	<p>The Chair of the Scrutiny has asked for a review of the performance indicators, and we have our first meeting scheduled for early September. We will consider the points you have raised during these discussions and include them, where possible in our revised reports (September 2023).</p>
2907	23/24	Performance Management	The Performance Indicator report is missing some indicators for key priorities at the council	2	31/03/2024	Overdue	<p>The addition of new and revised performance indicators will form part of the work we are doing with the Chair of Scrutiny and the Financial Sustainability Model (September 2023).</p>
2908	23/24	Performance Management	There is no validation of the data that is input into SPAR.net before it is included in the performance reports	2	31/03/2024	Overdue	<p>Data validation will be included in the guidance being developed and will be rolled out to all Responsible Officers (September 2023).</p>

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2916	23/24	Performance Management	Indicators are not always complete, despite reminders	2	31/03/2024	Overdue	When Responsible Officers do not respond to a chaser for quarterly data, this should be escalated to the Director of Finance to chase further (September 2023).	
2917	23/24	Performance Management	There has historically been little challenge to the quarterly performance indicator reports presented to SLT	2	31/12/2023	Overdue	To ensure more proactive monitoring of quarterly performance reports and utilise the AD peer review approach as a vehicle (September 2023).	
3494	23/24	Planning Enforcement	There is no guidance setting out how officers should record planning enforcement cases.	1	30/06/2024	Overdue	The Development Manager will create and implement new recording standards for planning enforcement investigations. The standards will set out what officers must record and how they should do it. The Development Manager will also introduce a case review process to identify gaps in investigation records (March 2024).	
3762	23/24	Planning Enforcement	For almost all cases we reviewed, there was no evidence determinations had been suitably authorise	1	30/06/2024	Overdue	The Assistant Director – Planning Strategy & Development Management will update the Scheme of Delegation to specify how case closures and other decisions Enforcement Officers can make independently (March 2024).	
3707	23/24	Recruitment and Onboarding	Record of recruitment documentation not always completed	2	31/05/2024	Evidence Check	Evidence requested 07/06/24 and some received 8/7/2024 but no indication of how this supports the issue raised. Requested again 29/8/2024	
3710	23/24	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	30/04/2024	30/09/2024	Revised T/Scale	New eLearning system in place which enables managers to look at mandatory training records. Reporting by service area now being developed by HR which will be shared with SLT (June 2024).
3308	23/24	Strategic Partnerships	Partnership Policy does not set out any due diligence	1	31/05/2024	Overdue	•To consider the example Partnership Policy provided and improve the definitions of formal and	

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			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				informal partnerships. <ul style="list-style-type: none"> •To ensure that the guidance is updated to include clear requirements for the process of signing formal partnership agreements and the approval of them. •To ensure that going forward, approval for entering into any partnership is recorded (December 2023).
3310	23/24	Strategic Partnerships	The Partnership Register does not record what type of agreement is in place. Information was lacking in the two informal agreements reviewed	2	31/05/2024	Overdue	<ul style="list-style-type: none"> •Ensure that the Partnership Register is amended to record what type of agreement is in place for each partnership listed, which can be used to review whether it remains fit for purpose. •Ensure that guidance is expanded to set out the minimum requirements for what a partnership agreement must include (December 2023).
3311	23/24	Strategic Partnerships	Partnerships do not have a process for members to declare a personal interest and this requirement is not in the current Partnership Policy	2	31/05/2024	Overdue	To ensure that partnership guidance is updated to include the minimum requirements for the process for declaring personal interests, which should be in place for all partnerships that the Council participates in (December 2023).
3312	23/24	Strategic Partnerships	The approach taken by the council to show how its partnerships contribute to its corporate priorities is not always meaningful	2	31/05/2024	Overdue	A preferred approach could be for lead officers to be asked to specify what the partnership delivers in order to help the Council meet its objectives (December 2023).
3317	23/24	Strategic Partnerships	Not all partnerships identified in service plans appear on the partnership register	2	31/05/2024	Overdue	To add the requirement to the Service Plan template, that all listed partnerships must also be included in the Council's register (December 2023).
3319	23/24	Strategic Partnerships	Limited evidence of internal performance reviews to determine value for money. No evidence that the council is monitoring the	2	31/05/2024	Overdue	<ul style="list-style-type: none"> •To review the arrangements for the annual update of the Partnership Register, and the report to the Audit and Governance Committee to strengthen scrutiny of partnership performance. •To ensure that guidance provides partnership lead

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			performance of its partnerships					
3565	23/24	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	30/04/2024	31/10/2024	Revised T/Scale	officers with improved clarity about the minimum requirements for reviewing and evidencing partnership performance, and the ongoing benefits provided to the council. •To ensure that any statutory review requirements are recorded centrally and there is a mechanism to ensure they are adhered to (December 2023). Approval of the Volunteers Policy has been delayed due to SLT queries and will be approved by Personnel Committee in October 24 (June 2024).
3516	23/24	Volunteer Management	Neither the Gallery nor the Countryside teams obtain DBS clearance for their volunteers.	2	30/04/2024		Overdue	The volunteer leads should liaise with HR complete a risk assessment that will determine the requirement for any disclosure and barring service clearance for their volunteers (June 2024).
3563	23/24	Volunteer Management	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	2	30/04/2024	31/10/2024	Revised T/Scale	Approval of Volunteers Policy delayed until Personnel Ctte in October 24 due to queries raised by SLT (June 2024).

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			across council services that specifies whether such an assessment has been completed, or what the outcome was.						
3564	23/24	Volunteer Management	There is no evidence that volunteers in the Gallery have received and understood their induction. No induction checklist is used for Countryside volunteers	2	30/04/2024			Overdue	Volunteer leads should ensure that induction checklists are completed in full for all volunteers. Checklists should be signed by volunteers to confirm they have read and understood all relevant information and policies (January 2024).
3572	23/24	Volunteer Management	The performance management and supervision arrangements in the Volunteering Policy are not clear. There are, therefore, variations of arrangements in place for Gallery and Countryside volunteers	2	30/04/2024	31/10/2024		Revised T/Scale	Approval of the Volunteers Policy has been delayed until Personnel Cttee in October 24 following queries raised by SLT (June 2024).
3574	23/24	Volunteer Management	The Countryside team have not created a risk assessment that covers the risks for volunteers working in the Discovery Hut	2	30/04/2024			Overdue	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 (January 2024).
811	23/24	Worksmart+	Data Protection Training of staff is not up to date	2	30/09/2023	31/01/2024	01/09/2024	Revised T/Scale	New eLearning system has been implemented, with links to iTrent, which allows managers and employees to view their mandatory training records. The Performance Excellence Review appraisal and 1:1 forms include a reminder for managers and employees to check that mandatory training is up to date. Work is now taking place in HR to develop reports on mandatory training completion records by service area that can then be shared with SLT (June 2024).

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4360	24/25	Planning Application Fees	There is no active reconciliation between payments made through the planning portal, or using the online payment tool, and the income received into the relevant account code in efinancials.	2	31/08/2024	On time	To put in place a process to reconcile the planning fee income as recorded in the e-financials system against the expected fee income to ensure that these match. This to be established and undertaken monthly for the first 6 months after which the frequency to be reviewed with the Assistant Director and reduced to quarterly if no significant issues noted.
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Appendix E: Summary of Internal Audit Work

Audit Type	Audit	Status	Assurance Opinion	Total Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Complete							
Assurance	Planning Application Fees	Final	Substantial	2	0	1	1
Advisory	NEW: LED Exmouth Pavilion Loss of Income Claim	Final	N/A	1	0	0	1
Reporting							
Assurance	Housing Landlord Health and Safety Compliance: Electrical Safety	Draft					
Assurance	Ethical Governance	Draft					
N/A	NEW: Confidential Request #1	Draft					
In progress							
Assurance	Corporate Property Health and Safety	In progress					
Assurance	Treasury Management	In progress					
Advisory	NEW: Establishment System Controls	In progress					
Proactive Fraud	Procurement Cards	In progress					
N/A	NEW: Confidential Request #2	In progress					
Not started							
Assurance	Supplier Resilience	Not started					
Assurance	Temporary Accommodation	Not started					
Assurance	Business Continuity	Not started					

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Audit Type	Audit	Status	Assurance Opinion	Total Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Assurance	Project Management of Major Engineering Schemes	Not started					
Assurance	Disabled Facilities Grants Process	Not started					
N/A	NEW: Confidential Request #3	Not started					
Deferred							
Assurance	Community Safety/Anti-Social Behaviour	Deferred	Deferred to 2025/26 (Q1) due to service restructure				
Assurance	Firmstep – GDPR Compliance	Deferred	Deferred to 2025/26 (Q1) due to anticipated DWP review				