

There is no reconciliation of ICT equipment purchases per Technology Forge (TF), which is the Property and Asset Management software used by the Properties and Facilities Team and forms the Corporate Fixed Assets Register, to the ICT Inventory/Asset Register. Whilst all capitalised items of ICT expenditure are recorded on Technology Forge, and therefore these are accurately recorded in the Council's financial statements, as confirmed during this review, to safeguard Council ICT assets, it is essential that items on TF can be traced to location and guardianship (users, including home use) and that ICT assets can be traced to their record on TF. Without this traceability there is no assurance that all ICT assets held by the Council could be located.

b) Equality Act and impact assessments (Limited assurance)

At a strategic level the Council demonstrates a commitment towards promoting equality through its goals in the corporate plan and a member champion for equality and diversity. The Council's Equality Policy on Inclusion and Diversity should be revised in line with best practice to underpin this and equalities information published annually in line with the Public Sector Equality Duty. There should be an 'equality champion' at Senior Management Board level to ensure there is buy-in across the Council.

An Equality Working Group (EWG) has been established to take equalities forward at an operational level. As a priority the EWG should establish objectives which fully support the Council's corporate equalities goals and develop an action plan to implement these. The action plan should be reported to the Corporate Governance Group to monitor progress and update the equality and diversity risk in the corporate risk register.

Equality impacts are taken into account during the development of some Council policies but there is no consistent or formal approach to considering and evidencing this across the Council. The Equality Working Group should develop a clear framework to ensure equality impacts are an integral part of the decision-making process. The procedure should then be communicated through mandatory tailored training to staff and members to ensure roles and responsibilities are clearly understood.

The Head of Governance, as the Equality Champion at Senior Management Board (SMB) has agreed the recommendations and progressing this through the EWG's action plan.

ONGOING AUDIT WORK

4. As the Council continues its Covid-19 recovery phase Internal Audit has:

- a) Continued liaising with the Revenue and Benefits Manager about post assurance business grant checks, sharing good practice from other councils and exploring the use of central government tools and other fraud related organisations (such as the National Anti-Fraud Network and Cifas, a not-for-profit fraud prevention membership organisation) to undertake these. Fraud

expertise from the Epping Forest Corporate Fraud Team has been obtained through the shared Internal Audit arrangements.

- b) Continued overseeing the project plan for implementation of the new HR system. The planned go-live date of December 2020 for the payroll module was successfully achieved, the project will now move on to phase two. Internal audit has facilitated discussions between key departments to ensure there is a holistic approach to the project.
- c) Coordinated the mandatory submission of data to the Cabinet Office for the National Fraud Initiative (NFI) data matching exercise, in liaison with Council Tax, Electoral Services, Licensing, Housing, Revenues and Benefits and Payroll. The review of matches is in progress.

RECOMMENDATION TRACKER

- 5. The Audit and Standards Committee receives details of all overdue recommendations, plus any high priority recommendations from final reports, regardless of whether they are overdue or not.
- 6. The current tracker, as set out in Appendix B to the report, contains 20 recommendations of which 17 have passed their due date. The high priority recommendations relate to three separate audits: former tenant arrears, parks and landscapes and Equality Act and impact assessments (with the last of these having only recently been completed). A formal follow up of the former tenant arrears is currently in progress and Internal Audit is in contact with Council and HTS officers regarding the parks and landscape recommendations.
- 7. A comparison with previous periods is outlined in the table below:

Table One – Recommendations Tracker Comparison

Recommendation Priority	Number (as at March 2021)	Number as (at November 2020)	Number (as at August 2020)	Number (as at June 2020)
High - not yet due	3	0	0	2
High - passed due date	3	2	2	0
Medium - passed due date	12	12	15	14
Low - passed due date	2	1	2	3
TOTAL	20	15	19	19

IMPLICATIONS

Environment and Planning (includes Sustainability)

None specific.

Author: Andrew Bramidge, Head of Environment and Planning

Finance (includes ICT and Properties and Facilities)

It is important that the organisation responds to and implements the recommendations flowing from the internal audit process in order to protect and improve the overall internal control environment of the Council.

Author: Simon Freeman, Head of Finance and Properties and Facilities

Housing

None specific.

Author: Andrew Murray, Head of Housing

Community Wellbeing (includes Regeneration, Equalities and Social Inclusion)

None specific.

Author: Jane Greer, Head of Community Wellbeing

Governance (includes HR)

Internal Audit provides a key element of assurance within the overall Governance framework within the Council and it is important that recommendations flowing from internal audit recommendations are acted upon and implemented within reasonable timescales if reliance on internal controls and procedures is to continue.

Author: Simon Hill, Head of Governance

Background Papers

Internal Audit Plan and Internal Audit monitoring reports

Appendices

Appendix A – Audit Plan Monitoring

Appendix B – Audit Recommendation Tracker

Glossary of terms/abbreviations used

EWG – Equality Working Group

NFI – National Fraud Initiative

TF – Technology Forge