

Internal Audit Recommendation Tracker (Overdue and High recommendations)

Appendix B

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	Rec Ref	Original Recommendation	Priority	Original Managers Response	Responsible Officer/ Assistant Director	Agreed Imp Date	Revised Imp Date(s)	Status Update from Management	Status
Corporate Health and Safety 2019/20 May 2020	2	<p>A common and consistent H&S Training Matrix be adopted and used across the Council. Human Resources should be consulted as part of the process to ensure a consistent approach.</p> <p>Responsibility should be given to Heads of Service to ensure their completed training matrices are submitted to the Council's Health and Safety Officer on a quarterly basis for review and ensure compliance.</p>	Medium	A training matrix will be incorporated into the forthcoming health and safety management system. A proposal will be made to SMB regarding oversight of return of completed matrices	Assistant Director Environment Environmental Health Manager	30/09/21	30/06/22 31/03/23 30/04/23	<p>Oct 21: Development with HTS of a comprehensive Health and Safety management system has been paused throughout the COVID-19 emergency as corporate Health and safety resources have been Substantially diverted to responding to continually changing COVID-19 risks. It is proposed to re-examine the viability of this work as the impact of the COVID-19 emergency fully abates</p> <p>Feb 22: The amount of additional work from Covid 19 appears to be abating. This will give the Health and Safety Team the opportunity to focus on completing the recommendation by the revised implementation date.</p> <p>May 22: The training matrix was agreed by 28 April 2022 Safety Committee meeting. The intention is for managers and team leaders to review monitor and assess their teams' roles and risk assessments to determine what training is required for which team members and arrange this through HR/internally as necessary. The matrix would record this in a straightforward way that could be passed to HR on a quarterly basis so that Council-wide safety training could be monitored by Safety Committee as required.</p> <p>Aug 22: The training matrix will be</p>	Overdue

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								<p>discussed at Wider Leadership Team in September.</p> <p>Nov 22: The training matrix was discussed at Wider Leadership Team by Assistant Directors, it will be used flexibly depending on the differing training needs within teams. The corporate safety team will audit training matrices quarterly reporting any significant issues to the Safety Committee.</p> <p>Feb 23: Assistant Directors will send in their copies of updated H&S training matrices to the safety officer four times a year. We will keep a tally on what is and what is not coming in and report back to the H&S Committee. The H&S Officer will remind officers at the next Safety Committee meeting which will take place in April 2023.</p> <p>IA note <i>We will take this off the tracker when the Safety Committee meeting has happened</i></p>	
<p>Harlow Gilston Garden Town 2019/20 July 2020</p>	1	<p>To clarify the accountability and extent of any liability of each partner in the HGGT a signed overarching agreement between the councils should be prepared. This will include a data sharing agreement.</p>	Medium	<p>(1) Work is now well underway on the next steps to establish Combined Delivery Service following Board decision on 10 Feb 2020.</p> <p>(2) Legal work is underway to clarify arrangements and delegations for the CDS. Link to HIG delivery and governance</p>	<p>Director of Strategic Growth and Regeneration</p>	<p>(1) 31/03/21</p> <p>(2) 30/09/21</p>	<p>31/03/22 30/09/22 31/03/23</p>	<p>(1) Political and corporate agreement to proposals by 31 March 2021 Shadow structures then up and running</p> <p>(2) Formal decision making will need to follow the local election period – 30 September 2021</p> <p>Feb/Oct 21: HGGT legal advisors, Weightmans, have been instructed to develop a data sharing protocol for the HGGT.</p> <p>An HGGT Governance Review</p>	Overdue

								<p>Task and Finish Group has been established.</p> <p>The Task and Finish Group agreed for further work to be undertaken towards the establishment of a Joint Committee. The Leaders of the HGGT Partner Councils are seeking to have formalised arrangements in place by March 2022.</p> <p>Feb/May 22: Work is ongoing but given the scale and complexity, the timescales have been pushed back and now looking for formal approval of the new governance arrangements in the summer 2022 with final proposals to be agreed in September 2022,.</p> <p>Aug/Nov 22: A report setting out the legal Joint Delegations Framework will go to HGGT Board 13 Sept 2022. This will also include a recommendation to return in Dec 22 with a Inter Authority Agreement (IAA) formally addressing cost and risk sharing. Subject to approval by all 5 council partners anticipate a go live to the Joint committee and IAA for start of municipal year 2023.</p> <p>Feb 23: The HGGT Board endorsed the legal Joint Delegations Framework in Sept 2022. The Inter Authority Agreement formally addressing cost and risk sharing will go to the Board in Feb/March 2023 subject to agreement by the five Council partners on which local authority</p>
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								will be the accountable body for the partnership in the future.	
Commercial Rents 2019/20 September 2020 (Re-issued October 2020)	1b	Create a commercial property policy, which covers; how rent is set the types of lettings operated, the content of leases, renting, rent free periods, rent deposits, maintenance, voids, and collection of income. (This list is not exhaustive).	Medium	Agreed	Senior Property and Assets Manager Assistant Director Housing and Property	31/01/21	31/01/22 30/06/22 30/09/22 31/12/22 31/03/23	<p>Oct 21: The Property and Facilities Team have been utilising a number of checklists to guide the processes related to:</p> <ul style="list-style-type: none"> • The grant of new leases; • Progressing of assignment requests; • Managing lease surrenders and expiries; and • Management of vacant properties <p>An overarching policy/guidance document has been drafted for Officers and a framework under which they are to operate.</p> <p>Feb/May 22: A full commercial lettings policy has been prepared.</p> <p>Aug/Nov 22: The draft commercial lettings policy is awaiting Member approval. The proposed adoption of the draft 'Commercial Property Management Policy' is due to go to Cabinet for approval 01 December 2022.</p> <p>Feb 23: The Commercial Property Management Policy has been approved by the Portfolio Holder, we are awaiting written confirmation.</p> <p><i>IA note: This will be removed from the tracker when confirmation is received</i></p>	Overdue
Equality Act	3	To drive equality	Medium	(a) Head of	Corporate and	(a)		May/Oct 21: (c) This has not been	Overdue

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		payment promptly.		from Accounts Payable will be provided to Accountancy by the Systems Team Leader. The issue of late payment of invoices and not raising purchase orders in advance will be included as part of that discussion. Instances of non compliance will be escalated to the relevant Head of Service and the Head of Finance and Property Exception reporting will be in place by the end of July 2021. This budget monitoring part of the process (1.3) will be introduced as part of the proposed restructure of the finance department and be embedded by the end of this financial year.	Officer)			meetings with services however there is insufficient resource in Accountancy to implement this recommendation fully Nov 22: Agresso (General ledger IT system) generates a report of KPI on Invoices. Due to a lack of resources the Service Finance Manager has not had the capacity to monitor Invoice KPIs or remind officers of the requirement to process invoices for payment promptly. Feb 23: The KPI monitoring reports identify the invoices and the service area they relate to where late payments are occurring. The reports are ready to be rolled out to services, responsibility for sending and monitoring the reports is to be confirmed now that staffing has improved.	
Accounts Payable 2020/21 July 2021	1.2	Management information for raising purchase orders and late payment of invoices will be provided to Accountancy (the Senior Service Accountant) on a monthly basis to highlight instances of poor practice/non compliance and used to challenge officers. The report should include:	Medium		Systems Development Officer Interim – Assistant Director of Finance (Deputy S151 Officer)	31/03/22	01/09/22 30/09/22 31/03/23	May/Aug 22: The current priority is to achieve sign off of the 2018/19 accounts and complete the restructure of the Finance team and associated recruitment. The Interim Agresso Consultant (Accountancy) has created the purchase orders report for March, April and May, however further work needs to be completed Nov 22: A draft report has been created and it will be used to highlight issues with purchase orders. Once the report has been	Overdue

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		Officers who do not raise Purchase Orders (POs) in advance of the invoice Officers who do not include sufficient detail on the PO Invoices paid after 30 days (and there is not a valid reason)					finalised it will be used periodically to identify instances of non-compliance. Feb 23: The management information reports are ready to be rolled out to services, responsibility for sending and monitoring the reports is to be confirmed now that staffing has improved.		
Accounts Payable 2020/21 July 2021	1.3	Instances of non compliance will be reported to Service Managers as part of the budget monitoring process. This process will be introduced as part of the proposed restructure of the finance department and be embedded by the end of this financial year.	Medium		Interim Assistant Director of Finance (Deputy s151 Officer)	31/03/22	04/09/22 31/03/23	May 22: As above. The current priority is to achieve sign off of the 2018/19 accounts and complete the restructure of the Finance team. Aug 22/ Nov 22: Instances of non compliance have been identified. However, due to resource issues there are currently no business partners in Accountancy to meet with budget holders on a monthly basis. This will be addressed when additional resource is available. Feb 23: The management information reports are ready to be rolled out and used as part of the budget monitoring process.	Overdue
Accounts Payable 2020/21 July 2021	2.1	Officers should be reminded to raise purchase orders at the time of ordering goods/services, and in advance of receiving the invoice so that goods received can be checked against the order without delay.	Medium		Systems Development Officer Interim Assistant Director of Finance (Deputy s151 Officer)	31/07/21	31/03/22 30/09/22 31/03/23	Oct 21/May 22: Monthly Agresso reports are being used to highlight purchase orders raised after the date goods/services are provided. Monthly budget monitoring meetings between Accountancy and service managers/budget holders will recommence after the year end Aug/Nov 22: Accountancy have	Overdue

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								<p>been focusing on finalising the 2018/19 accounts and due to resource issues there has not been any capacity in the team. This will be addressed when additional resource is available.</p> <p>Feb 23: The management information report for monitoring purchase orders is ready to be rolled out to services. Responsibility for sending and monitoring the reports is to be confirmed, now that staffing has improved.</p>	
Cyber Security 2021/22 January 2022	9	The Council should actively seek to renew their PSN Code of Connection as soon as practically possible.	Medium	Accepted. A further programme of external penetration testing will be initiated upon completion of the migration to Microsoft 365.	Senior ICT Manager Assistant Director Corporate Services	30/09/22	31/12/22 31/05/23	<p>Aug 22: This will be completed by the end of September.</p> <p>Oct 22. A penetration test has been booked in for November 2022; this has been scheduled based on taking advantage of server updates which took place during September and an action plan arising from any vulnerabilities identified will be put in place and used as part of submission to renew the PSN Code of Connection.</p> <p>Feb 23: A penetration test is booked for the middle of February which is based on third party availability.</p>	Overdue
Cyber Security 2021/22 January 2022	11	The Council's 'Acceptable Use' and 'Corporate Information Security Policy' is reviewed and updated	Medium	Agreed and Accepted	Senior ICT Manager Assistant Director	30/06/22	31/12/22 31/12/23	<p>Aug 22: The review of Information Security Policies has not been completed yet due to resource issues however updated password guidance has been circulated to</p>	Overdue

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		to capture and inform users of all known and emerging cyber security threats and offer guidance on password best practice.			Corporate Services			<p>staff and complexities of new passwords increased. As new potential cyber security threats are identified staff are updated via global emails.</p> <p>Nov 22: This has not yet been completed due to resource issues in ICT. Best practice from other authorities will be used to bridge this gap. Internal Audit has shared good practice policies from the Council's in the shared service.</p> <p>Feb 23: The Information Governance Group is currently reviewing all Information Governance related policies including these IT policies. The Acceptable Usage policy has been targeted first and the other policies are being prioritised on a risk basis. The Information Security policy will be reviewed in line with these priorities.</p>	
Housing Benefit and Local Council Tax Support 2021/22 February 2022	1	Reconciliations between the benefits system (Civica) and housing rents (Orchard) and Council Tax (Civica) systems should be brought up to date before year end and thereafter carried out regularly (i.e. monthly).	Medium	Agreed.	Interim Assistant Director of Finance (Deputy s151 Officer)	30/04/22	30/06/22 31/12/22 31/03/23 30/06/23	<p>May/Aug 22:</p> <p>All reconciliations up to the end of March 2022 have been completed, however due to resourcing issues in Accountancy further reconciliations have not been performed yet as the priority has been to finalise the 2018/19 accounts.</p> <p>Nov 22: Due to ongoing staffing issues in Accountancy we do not have the resource to look at this at the moment.</p> <p>Feb 23: This will be picked up</p>	Overdue

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								over year end 22/23 and Q1 23/24 now that staffing has improved.	
Development Management 2021/22 March 2022	1	Planning fee income on Uniform should be reconciled to Agresso on a quarterly to ensure that differences are promptly identified, investigated and corrected as necessary.	Medium	This will be reviewed as part of the close down procedures and resource allocated to carrying out the reconciliation.	Interim Assistant Director of Finance (Deputy s151 Officer)	30/09/22	31/12/22 31/03/23 30/06/23	<p>Aug 22: Due to resourcing issues in Accountancy, work on this recommendation has not started, but has been added to a list of works to be completed</p> <p>Nov 22: The resources of the Agresso specialist/Consultant is limited and their time is being directed to issues and reports that are more urgent</p> <p>Feb 2023: This will be picked up over year end 22/23 and Q1 23/24 now that staffing has improved</p>	Overdue
Development Management 2021/22 March 2022	2	<p>The Assistant Director Planning and Building Control should address the following (including tailored training as required):</p> <ul style="list-style-type: none"> • update and complete the Planning & Building Control Record of Processing Activities (RoPA) • produce a Privacy Notice and publish on the Council's website • ensure a process is in place for evidencing the disposal of data from all systems in 	Medium	The Privacy Notice has been published. The RoPA and retention schedule will be updated and completed in conjunction with the Data Protection Officer.	Assistant Director Planning and Building Control	30/04/22	31/07/22 31/12/22 30/04/23	<p>May 22: Advice has been sought from the Data Protection Officer and a privacy notice has been adopted. The ROPA is being progressed by the Data Protection Officer and the Development Manager. The disposal of documents is underway, and we are working on a process plan.</p> <p>Aug 22: The current Development Management data retention schedule and the RoPA needs to be revised to include all planning data. Once this has been completed the software used by the Development Team can be used to automatically delete data in line with the data retention schedule</p> <p>Nov 22: Internal Audit is facilitating discussions with the Data</p>	Overdue

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		line with the Development Management retention schedule Advice should be sought from the Council's Data Protection Officer						Protection Officer and the Assistant Director Planning and Building Control to move this forward, and ensure the RoPA is updated and a process is in place for data retention and disposals for Planning and Building control. Feb 23: The Assistant Director of Planning and Building Control is working with Internal Audit to update the RoPA and establish a process for data retention and disposals.	
Waste Contract Management 2021/22 May 2022	2	The variable charges including the property uplift should be reconciled monthly to ensure the Council pays for services received. Documentation should be retained to demonstrate accuracy checks are completed.	High	Payment of the property uplift invoices has been made to avoid unnecessary delay in payments, but with a caveat that the figures are unvalidated and a reconciliation may be required. The reconciliation process has now started and once completed validation checks will take place every time the uplift threshold (50 additional properties) has been reached.	Assistant Director Environment Environmental Health Manager	31/10/22	30/11/22 30/04/23	Aug 22: Additional property data is required and this has been requested from Veolia. The Council is awaiting a response. Nov 22: Property data has been received from Veolia and is in the process of being reconciled to the Council's property records. Feb 23: This work is ongoing and is anticipated to be completed by the end of April 2023.	Overdue
Waste Contract Management 2021/22 May 2022	3	The Council continues to work with Veolia to resolve the disputed rectification and default notices, ensuring that	High	This is Work in Progress	Assistant Director Environment Environmental Health	30/06/23	28/02/23	Aug / Nov 22: Some progress has been made as the Council continues to work with Veolia to resolve points of difference. This is in progress.	In progress

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		documentation is retained to evidence the process. In the event that penalty payments (for services not received by the Council) are not accepted by Veolia , supporting evidence should be retained to demonstrate the contract negotiations process.			Manager			Feb 23: Discussions for a settlement have taken place between the Council and Veolia. The proposal has been agreed by Harlow Council and is awaiting agreement to this from Veolia, due the end of February 2023.	
Waste Contract Management 2021/22 May 2022	4	Risks for the waste and recycling contract should be identified and managed in line with the Council's risk management framework. A Council owned risk register should be developed and monitored. The business continuity plan should be periodically tested and updated accordingly.	Medium	This is Work in Progress	Assistant Director Environment Environmental Health Manager	31/10/22	30/11/22 30/04/23	Oct 22: An updated Business Continuity plan has been received from Veolia. A formal risk register for the contract is still to be created. Feb 23: This is outstanding but will be completed by April 2023.	Overdue
Waste Contract Management 2021/22 May 2022	5	To ensure that contract variations are accepted and promptly authorised by the Contract Authorisation Officer and the Veolia Contract Manager.	Medium	This is Work in Progress	Assistant Director Environment Environmental Health Manager	30/06/22	30/10/22 30/11/22 31/03/23	Aug / Oct 22: One contract variation is almost ready to be signed off. The General Manager at Veolia has been chased for a response on contract variations. Feb 23: Veolia are keen to sign off the variations and this is part of the ongoing discussion with the Council	Overdue
Waste Contract	7	The Council should consider increasing	Low	Proposals have been made for a new	Assistant Director	31/12/22	28/02/23	Feb 23: A proposal has been made for a new contract monitoring	Overdue

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Management 2021/22 May 2022		the volume of reviews of contractor performance by introducing regular post inspections and taking follow up action if improvement is required.		Contract Monitoring position to be created to monitor all of the contracts within the Environment Client Team's remit	Environment			officer post. Awaiting the outcomes of the budget review at Cabinet 16 February 2023.	
Council House Building Programme 2022/23 November 2022	3	The arrangement to update Members on the House Building Programme be reviewed, with consideration given to quarterly updates. The designated Project Manager for each site should draft a short communications strategy for each site for Delivery Board sign off, setting out the key stakeholder who will be engaged with and updated at each stage of the key stages of the development process.	Medium	Member briefings have been discussed with the Portfolio Holder and it is felt that quarterly is too frequent given that most projects will take place over a long period of time (c2 years) so six monthly is to be introduced. The comms strategy will be implemented with immediate effect with a process established for this being included in the stage 2 sign off by the Programme Board.	Director Strategic Growth and Regeneration	30/11/22	31/05/23	Feb 23: Member update to be given by Assistant Director on a six-monthly basis unless anything urgent requires Members to be briefed. The Communications team are part of the CHBP Delivery Board and are sent minutes of each meeting along with highlight reports. Close working regarding communications updates are now in place.	Overdue
Council House Building Programme 2022/23 November 2022	4	The House Building Programme Board needs to establish formal arrangements to measure how the success in delivering the programme aims will be evaluated and also how each site will be assessed against the six aims of the New Council House	Low	Agree – to be included in the Stage 2 approval by the Programme Board.	Director Strategic Growth and Regeneration	30/11/22	31/05/23	Feb 23: Measuring success in delivery can be at Stage 2 sign off with design features and decision on tenure together with local employment and housing needs whilst other elements can only be evaluated during and post construction.	Overdue

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		Building Programme.							
Council House Building Programme 2022/23 November 2022	5	It would enhance arrangements if each site had a control document which logs the approval grant to progress to the next stage and reference to the minutes or signed documents which grant that approval. This will assist in post project reviews when checking that approvals were all appropriately granted and where there were any delay in the progression of each site.	Low	Agreed – A site control document will be created for each site and amendment to the CHBP Process document will be made.	Assistant Director Regeneration	31/12/22	31/05/23	Feb 23: Still to be actioned but additional checklist will be developed to be included in the Highlight Reports to Programme and Delivery Board to show overall programme of all schemes.	Overdue
Council House Building Programme 2022/23 November 2022	6	The House Building Programme process document is enhanced with further details or a separate appendix on financial appraisal, review and approval arrangements, seeking advice from finance as required.	Low	Works are already underway for this section of the CHBP Process Document, and this is being complete in conjunction with Finance colleagues.	Assistant Director Regeneration	30/01/23	31/05/23	Feb 23: Meeting to be arranged with Finance re: financial appendix. Standing item of Programme and Delivery Board agendas to include discussion on programme finance which will be in conjunction with Regeneration Team and Finance Team.	Overdue
Council House Building Programme 2022/23 November 2022	7	The House Building Programme Board receive a quarterly update report on progress in the delivery of the recommendations set out in the Scrutiny	Low	Agreed – to be included on the agenda for every other meeting of the Programme Board	Director Strategic Growth and Regeneration	30/11/22	14/02/23	Feb 23: Scrutiny Report Tracker to be included in the next Programme Board meeting and every other meeting thereafter. The next Programme Board Meeting is scheduled for 14/02/23 and will be reviewed/discussed at this meeting.	Overdue

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		report on The Delivery of the Council House Building. This progress report should also detail and conclude on the effectiveness of actions taken to ensure the matter raised has been addressed fully by the actions undertaken.							
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