SLOUGH BOROUGH COUNCIL

Internal Audit Progress Report

For the Audit and Corporate Governance Committee meeting on 30th September 2021

RSM

1   KEY MESSAGES

The internal audit plan for 2021/22 was approved by the Audit and Corporate Governance Committee at the March 2021 meeting, with the revised plan being approved at the July 2021 meeting. This section provides an update on the key messages relating to the progress of the 2021/22 plans.

2021/22 Internal Audit Plan

Following the approval of the revised Internal Audit plan by the Committee in the July 2021 meeting, we have issued five final reports. Of these, one has resulted in a '**Minimal'** assurance opinion, one resulted in a **'Partial'** assurance opinion, one resulted in a **'Reasonable'** assurance opinion and the remaining two reviews was done on an **Advisory** basis, although the committee should note that significant weaknesses were identified as part of the IT Business Continuity review. Further details on these reports are documented below. **[To note]**

Impact on 2021/22 Head of Internal Audit Opinion

The Committee should note that any negative assurance opinions ('Minimal Assurance' or 'Partial Assurance' opinions, or poor or little progress in relation to follow up reviews) and any advisory reviews where significant issues are identified will be noted in the annual report and may result in a qualified / negative annual opinion.

Where we have issued any negative opinions, these will impact our 2021/22 Head of Internal Audit Opinion, but further updates will be provided during the year.

To date, we have issued two negative assurance opinions, **Children Missing Education** (Minimal Assurance) and **Rent Arrears Recovery** (Partial Assurance) along with **IT Business Continuity** (Advisory, but with significant weaknesses) which will impact the Head of Internal Audit opinion. This Committee will need to carefully monitor the progress made by Officers to implement the management actions agreed from the 2021/22 Internal Audit reviews. All of the negative opinions from 2021/22 will be re-audited in 2022/23, including the advisory reviews where significant issues were identified.

Please note the Chair of this Committee receives a copy of all final reports throughout the year as they are finalised. **[To note]**

2   INTRODUCTION

This report provides a summary update on progress against the remaining audits from the 2020/21 internal audit plan and progress against the 2021/22 plan. The report is based on the position as at the 17th September 2021.

2020/21 Internal Audit Plan – Since the last audit committee in July 2021, one report remains in draft relating to the 2020/21 audit plan:

- Follow Up Q4 – Little progress – responses have been received from the Council, we have amended the draft report and we are liaising with officers to get this finalised.

2021/22 Internal Audit Plan

The Internal Audit Plan for 2021/22 was approved by the Audit and Corporate Governance Committee initially on 4th March 2021, and a revised plan was subsequently approved on 29th July 2021. Since the last update provided in July 2021, the following 5 reports have been finalised:

- Children Missing Education - Minimal Assurance
- Rent Arrears Recovery – Partial Assurance
- Cippenham Nursery School – Reasonable Assurance
- Travel Demand Management Grant – Advisory
- IT Business Continuity and Disaster Recovery – Advisory (significant weaknesses identified)

In addition, we have issued the following **three** reports in draft from the Internal Audit Plan for 2021/22:

- Business Continuity – Issued 8th September 2021
- Follow Up Q1 – Issued 8th September 2021
- School review – Pippin – Issued 23rd July 2021

We also have seven further reviews in progress.

3   OTHER MATTERS

3.1 Impact of findings to date on the 2021/22 year end opinion

The Committee should note that the assurances given in our audit assignments are included within our Annual Assurance Report. In particular, the Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion (this includes follow up reviews, assurance opinions and advisory reviews with any significant weaknesses).

To date we have issued five final reports, two of which were negative opinions and one advisory review identified a number of significant issues which will also impact our opinion. We will provide further updates as more reports are finalised throughout the year.

3.2 Client briefings

We have issued a number of client briefings to Officers since the last Audit and Corporate Governance Committee meeting.

3.3 Changes to the plan

The following changes were agreed since the last meeting:

Note	Auditable area	Reason for change
1	GDPR	At the request of the General Manager, ICT we have pushed back the date of the review from September 2021 to November 2021.
2	Business Continuity	At the request of the Associate Director, Business Services, while this review was originally planned for Quarter 1, this review was undertaken in Q2 due to the restructure and availability of staff.
3	Multiple Audits	We have, at the request of various officers within the Council, pushed back audits into Q4, to aide the Council in dealing with the impacts of the Pandemic, S114 notice and effects of the restructure resulting in numerous vacancies that the Council are attempting to fill (and a number of these posts are crucial to the audits).

3.3 Sector Update

Councils' role supporting the digital skills pipeline
The Local Government Association's (LGA) online resource, alongside its 'LG Inform forecasts for digital employment', outlines the key roles councils play in supporting local skills progression and highlights a number of successful interventions undertaken to date.

Local auditor reporting on local government

The Public Accounts Committee (PAC) has published a report on local government in England, in which it warns that 'without urgent action from government, the audit system for local authorities may soon reach breaking point.' The PAC report follows a National Audit Office report published in March on the timeliness of local auditor reporting, which identified that 55 per cent of local authority 2019-20 audit opinions missed the extended statutory deadline of 30 November 2020.

The PAC report makes a series of recommendations for the Ministry of Housing, Communities and Local Government (MHCLG) including that it:

- works with the Financial Reporting Council and accounting institutions to implement quicker training and accreditation to increase the number of suitably qualified auditors;
- ensures that the Public Sector Audit Appointments' (PSAA) next procurement brings fees into line with the cost of the audit work; and
- writes to the committee by September 2021 setting out its plans to get local audit back on timetable, its contingencies should more audit firms leave the market and how will it address the need for strong system leadership now.

Boosting value for money in the council finance system

The MHCLG has announced plans to strengthen council finances, reduce risk to public funds and ensure councils are delivering value for money for the taxpayer. Changes to the capital finance system will see improvements in the way that risks are monitored and will drive effective decision-making and ensure council funds are spent effectively.

The MHCLG has launched a consultation on its proposals for how the new regulator, the Audit Reporting and Governance Authority (ARGA) (which replaces the Financial Reporting Council (FRC)), should act as the system leader for local audit within a new, simplified local audit framework. Alongside this consultation, the government has published two responses to previous local audit consultations – allocating £15m to local bodies to help with the costs of audit, and changes to regulations that will help to provide greater flexibility in payments for audits.

Local Authority Capital Finance Framework

The MHCLG has published a policy paper setting out its proposals for local authority capital finance and provides an update on the government's work so far. It clarifies objectives, what the MHCLG will do to meet them and what is expected from local authorities.

This document sets out the government's plans for strengthening the current system while protecting the principles of local decision making. It sets out plans for both improving the MHCLG's role as steward of the local government financial system, by ensuring that it has the data to effectively monitor risks in a timely way, and to strengthen the current capital system so that it remains effective in driving good decision making and preventing excessive risk.

APPENDIX A - KEY FINDINGS FROM FINALISED 2021/22 INTERNAL AUDIT REPORTS

Detailed below are the High and Medium Priority Management Actions from negative opinion reports i.e. **Partial or Minimal Assurance reports** (or **Poor or Little progress** for follow up reports) and any **advisory reviews where significant issues were identified** (in the exception format previously agreed by the Committee):

		3 High
Children Missing Education 2.21/22	Minimal assurance ← Partial assurance → Reasonable assurance → Substantial assurance	5 Medium
	− +	3 Low

We noted the following issues, resulting in three high and five medium priority management actions:

Management Oversight Over Case Status and Closure

As part of our sample testing of CME through the pupil tracking (of which we selected five cases open as at April 2021 and five closed between January and April 2021) and EHE process (of which we selected five EHE cases closed between January and April 2021), we identified through discussion with the Interim Team Leader that there is a lack of management oversight on case management (across all types of cases), to ensure the duties of the Council are being met. Whilst we were advised informal catch ups are held between the Interim Team Leader and the Case Officers, this is reliant on the Case Officer flagging any issues with the Team Leader.

From the 15 sampled cases above, we noted inconsistencies around the use of the correspondence log (to demonstrate how the Council has met its obligations) for five cases.

We were advised by the Interim Team Leader that any Officer can close a case without management approval and that two Case Officers are in junior positions and are new in post.

Without management oversight over Officer case work there is a risk that issues with cases will not be identified in a timely manner, meaning case related issues are not identified in a timely manner. **(High)**

Additionally, without control around the closure of cases, there is a risk that cases will be closed before the Council have discharged their duties in full. This risk is increased where new staff are in post and may not have the necessary knowledge or expertise to determine whether the Council has met their obligations in full. **(High)**

Suitable Education

As per the CME Statutory Guidance for Local Authorities (2016) there is an expectation that the Local Authority maintains a database of children not currently in suitable education. We were advised by the Interim Service Team Leader that whilst the list has currently not been drafted, this issue has been raised with a CME Officer who has been asked to set this up.

If the Council does not have a comprehensive list of children not receiving suitable education, there is a risk that safeguarding risks identified as part of EHE visits may materialise where these are not actively managed by the Council. **(High)**

Policy and Procedure

Our review identified that the Council has a CME Policy (dated August 2018) that is supported by CME Staff guidance (September 2020), as well as guidance for school referrals to the Council (September 2020). However, our review of the policy and sample of testing around CME, Elective Home Education (EHE) and Permanently Excluded Children (PEC) identified that the policy was not fit for purpose for the reasons documented below and there are a number of reporting processes that are not being adhered to.

The policy also refers to a tracking process that has not been in place since September 2020 and does not include clear expectations in relation to the timescales with which cases should be acted on. We additionally found that the policy does not clearly define the roles and responsibilities of the key individuals and the various teams involved in the CME processes. Our sample testing across the above areas noted inconsistent practices being adopted in the allocation of cases to officers, investigatory checks performed, use of the communications log (to demonstrate how the Council have met their obligations) as well as the untimely completion of tasks through the case referral process.

Furthermore, as per the CME – Guidance for Local Authorities (2016), Local authorities should have robust policies and procedures in place to enable them to meet their duty in relation to these children. If the Council's procedure around CME cases does not fully document the remit of the Council in fulfilling its obligations, there is a risk that the Council does not have the due processes in place to ensure ongoing compliance with its duties in relation to CME. **(Medium)**

Council Website – CME

We accessed the Council's Attendance Service webpage and identified that this included information around the Council's CME provision. As part of our review we compared the content of the page with five other Local Authorities based in the South-East of England and identified a number of areas where the Council can further develop their webpages, including defining how a referral can be made, how CME is defined, available support for parents who are home educating their children and what the responsibilities of the Council, parents and schools are in relation the Education Act 1996.

We also identified that whilst the webpages provides contact details for the attendance service, we noted that a named individual on the website was no longer a current member of staff (discussed and agreed with the Interim Attendance Team-Service Manager).

Failure to arrange effective publicised notification routes for stakeholders, increases the risk that CME/EHE cases are not referred to the Council. **(Medium)**

Case Audits

We were advised by the Interim Team Leader that the CME Team does not complete periodic caseload audits to scrutinise all open cases to ensure the duties of the Council are being met. The Associate Director, Children and Families informed us that other services such as Early Help complete these audits to provide the respective teams with assurance that the Council are aware of the whereabouts of children and could be an exercise that the CME Team should introduce going forward.

The absence of periodic caseload audits increases the risk that gaps in Council knowledge around the safeguarding of children are not identified and remedied accordingly. **(Medium)**

Social Care and Early Help Checks

Officers are responsible for completing database checks on the Social Care and Early Help databases to identify any existing case information. The Interim Team Leader advised that the checks are only typically performed for high priority cases, given that prior case knowledge is not typically required for these cases. We found:

- For 95 per cent of high priority cases (333/349), Social Care and Early Help database checks had been performed.
- For 6 per cent of medium priority cases (1/17), Social Care and Early Help database checks had been performed.
- For 34 per cent of low priority cases (94/280), Social Care and Early Help database checks had been performed.

We did however identify that the distinction between priority and checks performed had not been documented within either the CME Policy, or procedural guidance.

If the Council's procedure around CME cases does not fully document the remit of the Council in fulfilling its obligations, there is a risk that the Council does not have the due processes in place to ensure ongoing compliance with its duties in relation to CME. **(Medium)**

Reporting

Whilst we confirmed for the five weeks leading up to 9 April 2021 a weekly CME performance report had been shared with the CME Team and the Associate Director Children and Families (with this including detail around case referrals, allocations and cases in progress), we noted that as per the CME Policy the following reporting requirements were not being reported on:

- Routine in-year admissions applicants who have not been offered a place within 4 weeks of application;
- Referrals from the Attendance Team pupil tracking process of pupils who require a school place and have not received an offer within 4 weeks;
- Non-routine admissions cases to be considered at the Fair Access Panel, which meets each month;
- Non-routine admissions referred to the Education Access Officer; and
- Permanently excluded pupils not provided with education within 6 days.

As per the list above, none of the above areas are being reported on. We also noted that the existing reported figures do not include consideration of targets or performance ratings (through, for example, RAG ratings).

If the CME Team does not produce regular performance reports in relation to their CME duties, there is a risk that the Council cannot be assured that they are meeting these in full. As such, this increases the risk that issues are not identified and remedied in a timely manner. **(Medium)**

1	The CME Team will complete a full review of all policy and procedural guidance relating to CME (including children in EHE) to ensure these include consideration over: - What can be classed as a child missing education and the various different types of cases, with this linked to individual pathways. - The key stakeholders (both statutory and non-statutory) to provide children without suitable educational provision in the local authority. - Roles and responsibilities of key individuals (such as CME Officers and Team Leaders), other services within the Council (Safeguarding) and wider agencies (such as the Police). - Expectations of staff when completing case checks (for example, through the Social Care and Early Help Databases). - Processes to followed for permanently excluded children. - Expectations of Officers, including clear timescales for the completion of tasks within the referral process. The document will be subject to due review and scrutiny before formal approval with this process documented within the Policy/Procedure.	Medium	30 September 2021	Anjli Sidhu – Attendance Lead
2	The CME Team will complete a review of the Attendance Service's webpage to ensure comprehensive information and guidance is in place for stakeholders. This will include: - Clear information around how a referral can be made and the instances where referrals should be made. - How CMEs can be defined (for example, CME, tracked and home educated). - The responsibilities of local authorities, parents, safeguarding partners and schools in relation to CME. - References to relevant legislation and guidance; and - Updated points of contact.	Medium	31st January 2022	Anjli Sidhu – Attendance Lead
3	The Interim Attendance Team – Service Manager will introduce a mechanism (for example, through sample testing) to proactively review ongoing cases to determine whether Officers have met their statutory obligations. A record of the Manager's checks will also be retained.	High	30 November 2021	Anjli Sidhu – Attendance Lead

4	On a periodic basis, management reporting will be developed to highlight the percentage of cases where Social Care and Early Help Database checks are performed. This will be used by the Service Manager to appraise the work completed by their Team.	Medium	31 December 2021	Anjli Sidhu – Attendance Lead	
5	The CME Team will introduce a case closure approval mechanism, to ensure that cases are only closed once the Council has discharged their duties.	High	30th November 2021	Anjli Sidhu – Attendance Lead	
6	The Attendance Service will complete quarterly caseload audits to assess the safeguarding arrangements in place around open CME cases.	Medium	31st December 2021	Anjli Sidhu – Attendance Lead	
7	The Team will develop a comprehensive list of children not receiving suitable education, with this monitored by an appropriate individual/forum. This will include active monitoring over how the Council ensure that the education provision is improved.	High	30th November 2021	Anjli Sidhu – Attendance Lead	
8	The Council will review their CME reporting to ensure these include consideration around timescales noted within the CME – Guidance for Local Authorities (2016). Reporting may include consideration over: • Routine in-year admissions applicants who have not been offered a place within 4 weeks of application • Referrals from the Attendance Team pupil tracking process of pupils who require a school place and have not received an offer within 4 weeks. • Non-routine admissions cases to be considered at the Fair Access Panel, which meets each month. • Non-routine admissions referred to the Education Access Officer • Allocation timescales • Timeliness of case closure, according to priority. • Permanently excluded pupils not provided with education within 6 days.	Medium	30th November 2021	Anjli Sidhu – Attendance Lead	

| Rent Arrears Recovery 4.21/22 | Minimal assurance ← Partial assurance · Reasonable assurance → Substantial assurance − + | 0 High
3 Medium
5 Low |

We identified the following weaknesses, resulting in three medium priority management actions being agreed:

Former Tenants (FTA) Procedure

The FTA Procedure outlines the recovery processes for rent arrears which relate to former Council tenants. At the time of our review, consultation on the procedure document had been completed, however, this had not yet been formally approved and shared with staff. Review of the procedure found that content was out of date following the management restructure, including references to key staff, responsibilities and processes such as for writing off rent arrears. Without ensuring guidance materials reflect current practice and expectations, there is a risk that staff could undertake incorrect actions or follow incorrect procedures. This was highlighted by our testing of ten rent arrears write offs, where amounts were written off prior to final approval due to process delays and a lack of clear instruction regarding required approval. **(Medium)**

Recovery Team Meetings

Following the management restructure, we found that the Arrears and Investigations (A&I) meetings stopped taking place after March 2021. It is expected that the A&I meeting functions will be absorbed by the Housing Recovery (formerly Rent Recovery) team meetings, however, at the time of our review these were informal in nature. Without ensuring team and arrears performance is formally discussed, there is a risk that underperformance is not identified and any agreed actions may not be captured. **(Medium)**

Housing Services KPI Performance Reports

Housing Services KPI Performance reports are prepared on a monthly basis, with six KPIs related to rent arrears. We obtained the reports for February, March and April 2021, noting that the April report had been split to reflect that housing services were now divided across the Customer and Community Directorate. Despite confirming that these reports were shared with staff including Housing Managers, the Associate Director Customer and the Executive Director Customer and Community, these were not being formally reviewed and scrutinised at the time of our review (having been previously reviewed at the Housing People Services service line meetings which is no longer in place). Where reports are not subject to review, there is a risk underperformance is not identified, staff are not held to account and resolving actions not agreed.

In addition, we identified that with the exception of those KPIs relating to supply, the targets referenced in reports had not been updated for 2021/22. Without ensuring appropriate targets are set and reported upon, there is a risk that purposeful performance monitoring is restricted. **(Medium)**

1	The Former Tenants Procedure will be finalised, following a review to ensure contents reflect current practices and job titles/teams. This will include liaison with involved parties to ensure the write off process is accurately defined.	Medium	30 September 2021	Richard West (Executive Director Customer & Community)
2	The Housing Recovery Lead will ensure that the discussion points and functions of the former Arrears and Investigation meetings are absorbed by the Housing Recovery Team meetings. This will include ensuring the weekly arrears reports are formally discussed.	Medium	30 September 2021	Richard West (Executive Director Customer & Community)
3	Following the exercise to review the reports prepared detailing housing services performance, a decision will be made as to how and where these reports will be presented and scrutinised. This will include consideration for the monthly housing performance and rents reports.	Medium	31 March 2022	Richard West (Executive Director Customer & Community)

IT Business Continuity 5.21/22	Advisory	1 High 6 Medium 2 Low

We identified the following gaps, resulting in one 'High' and six 'Medium' priority management actions:

IT Disaster Recovery Plan

Through review of the draft IT Business Continuity Plan, we noted that it made reference to disaster recovery, for instance, it stated that 'Any staff with business continuity/disaster recovery responsibilities must ensure that they understand the document for the delivery area within which they are responsible for and which they perform duties.'

We were however advised by the IT Business Development Manager that a separate Disaster Recovery Plan was not yet in place. Without clear guidance relating to disaster recovery, this can lead to the Council not effectively managing an IT disaster, potentially leading to loss of data and/or prolonged disruption to services.

We were also advised by the IT Business Development Manager that the Council did not currently have a policy in place which covers Disaster Recovery. This can lead to inconsistency in the Council's approach to managing its disaster recovery provision, potentially reducing recovery effectiveness in the event of a disaster. (**High**)

IT Business Continuity Plan

Through review of the draft IT BCP, we noted certain areas not covered in the IT BCP, such as arrangements in place for diverting telephone calls as required or logging of decision making where decisions are taken, for example recovery time objectives and the prioritisation of which services are brought online first. Without a comprehensive plan, this can lead to an ineffective response to a business continuity incident, leading to prolonged disruption.

We also noted that a Business Recovery Plan had been completed in May 2020 for the Digital & Strategic IT Service, however, this was not mentioned in the IT BCP and there was some overlap, for instance, both covered key third party contacts (although we noted inconsistencies, for example, the Recovery Plan included Cetus Solutions as a key third party contact but the IT BCP did not). Overlap between plans can lead to confusion and result in a delayed response to an incident, causing further disruption. **(Medium)**

Roles and Responsibilities

Through review of the draft IT BCP, we confirmed that a section had been included covering The Incident Hub. We however noted that responsibilities for each area of The Incident Hub had yet not been detailed.

In terms of disaster recovery responsibilities, these have not yet been determined as a Disaster Recovery Plan has not yet been documented. We were also advised by the IT Business Development Manager that formal training was not in place for IT business continuity or disaster recovery.

Without specific training, this can lead to roles and responsibilities not being discharged efficiently in the event of an incident to ensure prompt recovery and continuity of operations. (**Medium**)

Testing

We were advised by the IT Business Development Manager that there is currently no formal schedule or approach in place with respect to testing of IT business continuity and disaster recovery (and no testing has taken place in practice in the last 12 months).

We were also advised by the IT Business Development Manager that whilst file restores have taken place in practice, this does not relate to full restores of backups and there is no formal approach to testing backups. With a formal approach to testing, the Council cannot be assured over the effectiveness of its business continuity or disaster recovery arrangements. (**Medium**)

Lessons Learnt

We identified through discussion with the IT Business Development Manager that a formal process was not in place for conducting a lessons learnt exercise following an IT business continuity/disaster recovery incident. This can lead to the Council not identifying the root causes of incidents with a view to remediate these and prevent reoccurrence. (**Medium**)

Business Impact Analysis (BIA)

We confirmed through review that a BIA had been completed for Digital & Strategic IT in May 2020 and signed off by the Service Lead Digital & Strategic IT. We however noted that the BIA had not been fully completed, for instance, 'Agresso' and 'BMC' did not have the 'Impact upon the function if this resource is unavailable' section completed.

We also found that the BIA did not cover the key areas such as the Recovery Point Objective (RPO) which is the acceptable amount of data loss measured in time. Without consideration of key areas, this can lead to ineffective analysis of business impact in the event of an incident, leading to an ineffective response. (**Medium**)

	Applications List			
	Through review of the draft IT BCP, we confirmed that it included a Critical App List section, covering 20 critical applications. We however noted that the Council did not have a central register of all applications with priority of recovery. This can lead to applications not being recovered in the most effective order, resulting in further disruption. (**Medium**)			
1	The Council will document a Disaster Recovery (DR) Policy, independent of the DR Plan, covering areas such as: • aims/objectives/principles; • relevant legal and regulatory requirements (if relevant); • roles and responsibilities and ownership of the policy, including who can declare and escalate/de-escalate a disaster; • what constitutes a disaster; • governance arrangements (including a dedicated forum for overseeing disaster recovery arrangements); • testing requirements i.e. how often the plan is to be tested (should be at least annually), and what will actually be tested as a minimum (or a schedule of tests). This should include testing of backups; • training requirements; • the use of an applications list, including prioritising applications in terms of order of recovery following a disaster; • process for carrying out and approving Business Impact Analyses (BIA)s which include RTO's (Recovery Time Objectives) and RPO's (Recovery Point Objectives) for each application. This should inform backup arrangements; • multiple contact details of relevant staff; and • where the plan and emergency contact information is to be made available (on-site, off-site, online, offline etc.); and • review frequency and version control (the policy should be reviewed at least annually, and each time there is a major change or incident at the organisation).	High	31st March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect
2	The Digital & Strategic IT Business Continuity Plan will be updated to cover areas such as: • backup staff for staff in key roles; • task lists according to scenario with timeframes, responsible staff and backup staff; • arrangements in place for diverting telephone calls as required; • contact details of department specific contractors and suppliers; • critical periods/dates; • minimum equipment and supplies required to carry on functioning; • logging of decision making (time, what the decision was, who made this etc.);	Medium	31st March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect

	As part of this update, the Council will also review the Recovery Plan for Digital and Strategic IT to ensure consistency and prevent overlap.			
3	The Council will outline the key responsibilities of each area of The Incident Hub as part of the IT Business Continuity Plan. In addition, roles and responsibilities will be formally defined in relation to Disaster Recovery and training will be introduced for relevant staff accordingly.	Medium	31st March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect
4	The Council will implement a formal approach/schedule for the testing of IT business continuity and disaster recovery, including the testing of data backups. This will be undertaken on at least an annual basis.	Medium	31st March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect
5	The Council will document a formal "lessons learnt" process for IT business continuity and disaster recovery. This will include the use of a template report and action plan.	Medium	31st December 2021	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect
6	The Council will update the Business Impact Analysis template to cover areas such as: • Recovery Point Objective (RPO); • Maximum Tolerable Periods of Disruption (MTPD); • quantitative/qualitative impacts; and • process prioritisation in the event of an incident. Following this, it will be ensured that BIA's are fully completed prior to sign off.	Medium	31st December 2021	Dean Trussler – Emergency Planning and Business Continuity Manager
7	The Council will ensure that a central register of all applications is retained with priority of recovery for applications, either individually or by group.	Medium	31st March 2022	Alex Cowen - IT Business Development Manager (& Acting DPO) / Colin Power - Solution Architect

APPENDIX B - SUMMARY OF PROGRESS TO DATE

The tables below provides a status update on the summary of progress with the 2021/22 internal audit plan to date.

2021/22 Internal Audit Plan

Assignment area	Fieldwork date/status	Draft report	Final report	Opinion	Actions		
					L	M	H
Travel Demand Management Grant	**Final Report**	**14th May 2021**	**14th May 2021**	**Advisory**	0	0	0
Childrens Services (CME)	**Final Report**	**1st July 2021**	**25th August 2021**		3	5	3
Rent Arrears Recovery	**Final Report**	**14th July 2021**	**10th August 2021**		5	3	0
School Reviews - Cippenham	**Final Report**	**5th July 2021**	**20th August 2021**		3	1	0
IT Business Continuity	**Final Report**	**15th July 2021**	**17th September 2021**	**Advisory**	2	6	1
School Reviews - Pippins	Draft Report	23rd July 2021					
Follow Up Q1	Draft Report	8th September 2021					
Business Continuity and Disaster Recovery	Draft Report	8th September 2021					

Risk Management	In progress
Supplier Duplicate Payments (IDEA)	In progress
Follow Up Q2	In progress
Capital Expenditure	In progress
Whistleblowing	In progress
School Reviews – Claycots	In progress
Payroll	In progress
General Ledger	29/09/2021
Council Tax	06/10/2021
Temporary Accommodation Strategy	18/10/2021
Childrens Services Trust (1)	25/10/2021
Our Futures	28/10/2021
Debtors	01/11/2021
Rent Accounts	01/11/2021
Capital projects - Tower and Ashborne	12/11/2021

GDPR	29/11/2021	
Creditors	07/12/2021	
Assets	08/12/2021	
Treasury Management	17/12/2021	
Business Rates	07/01/2022	
Follow Up Q3	17/01/2022	
Budget Setting and Control	17/01/2022	
Childrens Services Trust (2)	24/01/2022	
Leasehold Service Charges	01/02/2022	
Childrens Services Trust (3)	02/02/2022	
Cyber Essentials	10/02/2022	
Childrens Services Trust (4)	17/02/2022	
School Reviews – Priory	21/02/2022	
RMI Contract Management	21/02/2022	
Matrix	22/02/2022	
Subsidiary Company Governance	28/02/2022	

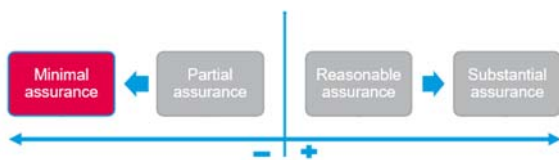|	
Corporate Health and Safety	01/03/2022
Medium Term Financial Strategy	08/03/2022
Housing Benefit	22/03/2022
Follow up Q4	28/03/2022

APPENDIX C: 2021/22 ASSURANCE OPINIONS

We are constantly developing and evolving the methods used to provide assurance to our clients. As part of this, we have refreshed our opinion levels in line with the graphics below.

We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the Council can take:
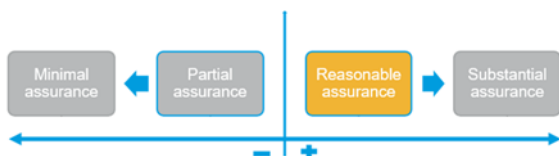

Taking account of the issues identified, the Council can take minimal assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).

Taking account of the issues identified, the Council can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).

Taking account of the issues identified, the Council can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).

Taking account of the issues identified, the Council can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

FOR FURTHER INFORMATION CONTACT

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