

**EFDC Internal Audit Recommendation Tracker (Overdue)**

Last updated: February 2023

Audit Year (Date Report Issued)	Rec Ref	Original Recommendation	Priority	Managers Original Response	Responsible Officer / Service Director	Original Imp Date	Revised Imp Date	Status Update from Management	Status
<p><b>Harlow Gilston Garden Town 2019/20</b> Issued July 2020</p>	<p>1</p>	<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. Arrangements regarding the recovery of costs incurred by the councils should be agreed by all parties and included in the agreement.</p>	<p>Med</p>	<p>Work is now well underway on the next steps to establish Combined Delivery Service following Board decision on 10 Feb 2020.  Legal work is underway to clarify arrangements and delegations for the CDS  Link to HIG delivery and governance</p>	<p>HGGT Director  HGGT Project Manager  HGGT Programme Manager</p>	<p>Political and corporate agreement to proposals – 31/03/21  Shadow structures then up and running  Formal decision making will need to follow the local election period – 30/09/21</p>	<p><del>31/03/22</del> <del>31/12/22</del> 31/03/23</p>	<p><b>May 21:</b> HGGT Solicitors, Weightmans, are developing a partnership agreement between all the HGGT partners. <b>Jul 21:</b> Lead Members and Lead Officers of all five Partner authorities are meeting to progress this. <b>Sep/Oct 21:</b> An HGGT Governance Review Task and Finish Group has been established and agreed further work to be undertaken towards the establishment of a Joint Committee. <b>Jan 22:</b> Given the scale and complexity of the work, the timescales have been pushed back. The Partner Councils will be taking a stage 1 sign-off report through their formal decision-making processes to seek agreement 'in principle'. <b>Jun 22:</b> The stage 1 governance report was approved by all five Partner Councils and the Partnership will formally consult with Members in September 2022 with final draft proposals. An update report is being taken to the HGGT Board on 13 June 2022. <b>Aug 22:</b> A report setting out the legal Joint Delegations Framework will go to HGGT</p>	<p>Overdue</p>

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								<p>Board 13 Sept 2022 and will include a recommendation to return in Dec 22 with a Inter Authority Agreement.  <b>Nov 22/Feb 23:</b> The HGGT Board endorsed the legal Joint Delegations Framework in Sept 2022. The Inter Authority Agreement (IAA) formally addressing cost and risk sharing will go to the Board in Feb/March 2023 subject to agreement by the 5 Council partners on which local authority will be the Accountable Body for the partnership in the future. Subject to approval by all five council partners, anticipate a go live to the Joint committee and IAA in the municipal year 2023.</p>	
<p><b>Key Financial Controls – Fixed Assets 2019/20</b> Issued November 2020</p>	3	<p>Detailed Fixed Asset financial procedures be drafted, and to include a section on year-end processes.</p>	Med	<p>Detailed financial procedures will be developed and documented alongside updated Financial Regulations.</p>	Chief Financial Officer	30/09/21	<p><del>31/08/22</del> <del>31/12/22</del> 31/03/23</p>	<p><b>Nov 21/Feb 22:</b> A Senior Finance Business Partner has been appointed to cover HRA, Capital and Projects, which includes responsibility for the Fixed Asset Register (FAR). Processes are being reviewed as well as understanding how the CIPFA asset system works and how it feeds into the year-end processes.</p> <p><b>Jun 22:</b> Process notes will be compiled (including the roll</p>	Overdue

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								<p>forward of the FAR through to closedown). It will take time to do this and is dependent on how well the closedown goes.</p> <p><b>Aug/Nov 22/Feb 23:</b> Due to the late running 2020/21 audit, there was a substantial delay in getting clearance from the external auditors to roll forward the Fixed Asset Register into 2021/22. This led to a condensed timetable for preparing the 2021/22 Statement of Accounts and officers did not have to time to document the system at that point as planned (key content includes the roll forward process) and 'rough notes' were taken during the subsequent closedown process. The Capital team are now committed to completing the task in Quarter 3 when clearance is anticipated from the external auditors to roll forward the Fixed Asset Register from 2021/22 into 2022/23.</p>	

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<p><b>Active Directory Management 2020/21</b> Issued December 2020</p>	9	<p>All unsupported Windows Server 2008 servers should be promptly replaced or decommissioned with a target set to achieve this.</p>	Med	<p>Accepted. An external Project Manager will be appointed to manage the identification and replacement of all unsupported Windows servers.</p>	Interim IT Service Manager	30/04/21	<p><del>31/07/21</del> <del>31/12/21</del> <del>31/01/22</del> <del>30/08/22</del> <del>31/12/22</del> 30/06/23</p>	<p><b>Jun 21:</b> A project to assess the 2008 servers and produce a technical plan for migrating or rebuilding has been started.</p> <p><b>Sep 21:</b> A project is in flight with the IT company EACS. An initial review has been completed and currently agreeing statement of work.</p> <p><b>Nov 21/Jan 22:</b> Project agreed with supplier and ready to instigate. Still awaiting kick off date for work.</p> <p><b>Jun 22:</b> EACS are working through servers, although the work is moving slower than expected.</p> <p><b>Aug 22:</b> Work is progressing. The status of servers is as follows:</p> <ul style="list-style-type: none"> <li>• Ten complete</li> <li>• Six in flight</li> <li>• Eight being clarified</li> </ul> <p><b>Nov 22:</b> EACS have assisted with the upgrade of servers which has proven to be time consuming for EFDC to implement. A group of servers remain that are dependent upon moving to the cloud (links to the Azure project which is undergoing an End Stage Assessment). The likely</p>	Overdue

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								solution will be to firewall off the remaining 12 servers.  <b>Feb 23:</b> A further two servers have been replaced and progress is being made on the remaining ones.	
<b>Accounts Payable 2020/21</b> Issued May 2021	1	Financial Regulations are formally reviewed, updated, and approved. Once approved the new Financial Regulations be made available to all staff electronically and staff notified of the key changes.	Med	This will be actioned after the implementation of the new Corporate Finance function, which will impact on some of the details within Financial Regulations.	Chief Financial Officer and Deputy S151 Officer.	31/03/22	31/03/23	<b>Jun/Aug/Nov 22/ Feb 23:</b> The new Corporate Finance function has recently been Implemented, although a further – relatively short – pause has been introduced pending completion of the ongoing service structure review, to ensure that the updated Financial Regulations accurately reflect the Council's future financial governance needs in the light of any amendments to wider financial procedure (if applicable).	Overdue
<b>Gas Safety</b> Issued August 2021	1	1. Update and finalise the Gas Safety Policy, ensuring the policy is reviewed and updated on a regular (annual) basis in line with current Gas Safety legislation.  2. Review other council's Gas Safety Policy's and adopt best practice, e.g. including details on	Med	Agreed	Head of Asset Strategy	30/09/21	<del>31/12/21</del> <del>31/03/22</del> <del>31/12/22</del> 31/03/23	<b>Oct 21/Jan 22:</b> Revision of the policy has not yet been completed due to competing priorities. The existing policy is in line with Gas Safety legislation and is being updated to reflect current council procedures and best practice. Once finalised and approved it will be communicated to relevant staff and published on the Council's website.  <b>Jun 22:</b>	Overdue

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		<p>governance and assurance (i.e. monitoring of gas safety compliance, roles and responsibilities and key performance indicators) and equality and diversity considerations</p> <p>3. Publish the Gas Safety Policy on the Council's website</p> <p>4. Notify key officers of the update Gas Safety Policy ensuring they are kept informed of changes in the policy and gas safety legislation and save the policy on the Council's network that is accessible to key officers.</p>						<p>1. Policy has been reviewed but now needs to be reviewed again largely because the contract is now being run by Qualis Management and we need to ensure that the details match what has been agreed with Qualis in contract meetings.</p> <p>2. Key performance indicators have been re-assessed in line with both EFDC/Qualis management requirements. Agreed KPIs will be submitted as part of a change control note for amendment on the SLA with Qualis. Once the change control has been signed off, we will make the changes to the policy.</p> <p>3. This forms part of a larger piece of work that housing and property are starting in order to publicise all safety information to residents. Key stakeholders to the Gas servicing contract and policy have been involved in the transfer and mobilisation of service form the old contractor to Qualis. This information is communicated through regular meetings.</p> <p><b>Sept/Nov 22/ Feb 23:</b> The existing policy is still relevant and aligns with the</p>	

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								regulations. As part of a larger piece of work with a consultant (Pennington's Choices) the policy and procedures for all compliance items (including gas) will be reviewed. Policy changes will be communicated electronically to all stakeholders and stored on the Council's intranet.	
<p><b>Gas Safety</b> Issued August 2021</p>	3	<p>Full reconciliations between the Gracelands gas safety database (Job Logic) and OHMS/CIVICA (Housing system) to completed at least annually to ensure that information held on the gas safety database is accurate (particularly focusing on sold, new and brought back properties).</p>	Med	Agreed	Head of Asset Strategy	30/09/21	<p><del>31/03/22</del> <del>31/12/22</del> 31/03/23</p>	<p><b>Oct 21/Jan 22:</b> A full reconciliation between Job Logic and OHMS was performed as part of the audit (August 2021), at which time differences due to sold properties were identified. Processes were improved during the audit to ensure the database is updated promptly with sold properties. A reconciliation will be completed at the year end and then at least annually.</p> <p><b>Jun 22:</b> The reconciliation was started (this was essential to the transfer of the service to Qualis) but identified some issues with the quality of the data the Council holds. Qualis have undertaken their own data validation which we will then reconcile with the Council's records. We are working with</p>	Overdue

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								<p>a Data specialist to look to consolidate data from the spreadsheet to be able to manage the data within Ohms and reformat it so that is can ultimately be uploaded to the new system Cx.</p> <p><b>Sept/Nov22/Feb 23:</b> Reconciliation of data is largely complete. Still working with the Civica CX project team to ensure the data format is suitable for export when required.</p>	
<p><b>Treasury Management</b> Issued May 2022</p>	1	<p>Treasury Management risks and the associated control framework are detailed within the Finance Risk Register or a separate Treasury Management Risk Register. The risk and mitigating controls be linked to the CIPFA Treasury Management practice notes. Risks need to include the absence of adequate business continuity planning arrangements.</p>	Med	<p>The absence of a Service Risk Register reflects the Council's current Risk Management Framework and is consistent with other services. The recommendation is supported and, at the time of responding to this report, the Corporate Risk Management Working Group is considering a range of measures designed to strengthen current Risk Management arrangements; especially the management of operational risk and is likely to recommend the widespread introduction of Service Risk Registers.</p>	<p>Chief Financial Officer and Deputy S151 Officer &amp; Principal Accountant.</p>	31/12/2022	30/06/23	<p><b>Feb 23:</b> Risk management training by Zurich is being rolled out corporately in February 2023 following which service risk registers will be developed. Treasury management risks will be included in the finance risk register.</p>	Overdue



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Treasury Management Issued May 2022	2	The Treasury Management procedure notes developed by the Senior Accountant are expanded to detail how operational arrangements address the CIPFA Code Treasury Management Practice notes at the operational level.	Low	Recognition of the recent progress made with systems documentation is welcomed. The full rollout of the 2021 Treasury Management Code (effective from 2023/24) will include bringing Treasury Management systems documentation more overtly into line with the updated Treasury Management Practice Notes.	Chief Financial Officer and Deputy S151 Officer & Principal Accountant.	31/12/2022	31/03/23	<b>Feb 23:</b> Operational procedure notes will be developed to coincide with the full rollout of the 2021 Treasury Management Code.	Overdue