

EFDC Internal Audit Recommendation Tracker (Overdue)

Last updated: 12 June 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> <del>31/03/23</del> 31/03/24</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 to take forward the formalisation of governance arrangements for HGGT. The Task and Finish Group agreed for further work to be undertaken towards the establishment of a Joint Committee. <b>Jan 22:</b> Work to put in place a Joint Committee continues to progress. Given the scale and complexity of the work, the timescales have been pushed back and we are now looking for formal approval in summer 2022 and for operation of the Joint Committee to commence in September 2022. 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</p>	<p>Overdue</p>

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								<p>Councils and detailed work is progressing. It is anticipated that 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. The expectation is that the joint Committee will be formed and in place during 22/23. The establishment of the Joint Committee would include Inter Authority Agreements formally addressing cost and risk sharing.</p> <p><b>Aug 22:</b> A report setting out the legal Joint Delegations Framework will go to HGGT Board 13 Sept 2022. This will include a recommendation to return in Dec 22 with a Inter Authority Agreement formally addressing cost and risk sharing. Subject to approval by all five council partners, anticipate a go live to the Joint committee and IAA for start of municipal year 2023.</p> <p><b>Nov 22/Feb 23:</b> 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 5 Council</p>	

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								<p>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>Jun 23:</b> The HGGT Board endorsed the legal Joint Delegations Framework in Sept 2022. The Inter Authority Agreement formally addressing cost and risk sharing will now go to the Board in June 2023. Subject to approval by all five council partners through individual council processes, anticipate a go live to the Joint committee and IAA in the municipal year 2023/24.</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> <del>31/03/23</del> 30/09/23</p>	<p><b>Nov 21/Feb 22:</b> A Senior Finance Business Partner has been appointed to cover HRA, Capital and Projects. The Capital role 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>	Overdue

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								<p><b>Jun 22:</b> Process notes will be compiled (including the roll 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 (i.e. by 31st December 2022) when clearance is anticipated from the external auditors to roll forward the Fixed Asset Register from 2021/22 into 2022/23.</p> <p><b>Jun 23:</b> Work has started on the procedure notes. This is</p>	

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								included in 2023/24 Finance Service Plan.	
<b>Active Directory Management 2020/21</b> Issued December 2020	9	All unsupported Windows Server 2008 servers should be promptly replaced or decommissioned with a target set to achieve this.	Med	Accepted. An external Project Manager will be appointed to manage the identification and replacement of all unsupported Windows servers.	Interim IT Service Manager	30/04/21	<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><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</p>	Overdue

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								<p>an End Stage Assessment). The likely solution will be to firewall off the remaining 12 servers. The current deadline of December may be under threat depending upon the findings of the PSN audit.</p> <p><b>Feb 23:</b> A further two servers have been replaced and progress is being made on the remaining ones.</p> <p><b>Jun 23:</b> Work is continuing, and the remaining five servers will be decommissioned by 30 June 2023.</p>	
<p><b>Accounts Payable 2020/21</b> Issued May 2021</p>	1	<p>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.</p>	Med	<p>This will be actioned after the implementation of the new Corporate Finance function, which will impact on some of the details within Financial Regulations.</p>	<p>Chief Financial Officer and Deputy S151 Officer.</p>	31/03/22	<p>31/03/23 31/03/24</p>	<p><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).</p> <p><b>Jun 23:</b> This will be carried out during 2023/24.</p>	Overdue

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<p><b>Gas Safety</b> Issued August 2021</p>	<p>1</p>	<p>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.</p> <p>2. Review other council's Gas Safety Policy's and adopt best practice, e.g. including details on 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</p>	<p>Med</p>	<p>Agreed</p>	<p>Head of Asset Strategy</p>	<p>30/09/21</p>	<p><del>31/12/21</del> <del>31/03/22</del> <del>31/12/22</del> <del>31/03/23</del> 31/12/23</p>	<p><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.</p> <p><b>Jun 22:</b></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</p>	<p>Overdue</p>

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		Council's network that is accessible to key officers.						<p>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 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> <p><b>Jun 23:</b> Draft Policy produced by Pennington Choices (specialist consultant) being worked towards by teams. Gas and compliance more broadly is the focus of attention and the Policy will be taken through the Council governance framework over coming months for formal adoption.</p>	



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								Responsibility for gas servicing rests with Qualis and has oversight from the Interim Director of Housing and Property plus, Interim Head of Asset Management.  Monthly CORE meetings between lead Officers for EFDC and Qualis are in place with documented records.	
<b>Procurement and Contract</b>  Issued January 2022	3	(a) Procurement Rules are revised to clarify that the Procurement team should be notified before officer's sign contracts on behalf of the Council.  (b) The introduction of monitoring processes by marketplace contract expenditure reports and supplier expenditure reports from the general ledger would highlight high value expenditure by supplier. This would also ensure that the Procurement and Contract team is aware of the Council's signed contracts and that purchase orders are	Med	Amendments to the Rules can take some time to implement due to the Governance process.  Provided access to the appropriate systems is provided, the Team will perform periodic checks (bi-annual or quarterly) to look for anomalies or high value spend, as long as resource is available within the team.	Team Manager – Procurement and Contract Management	31/03/23	31/03/24	<b>Jun 23:</b> (a) This change has not yet been made. The Rules were only changed in January 2022 and therefore more time is needed to formally review and amend Procurement Rules. (b) Procurement and Contract Development Team have used Marketplace reports to attempt to identify high value spends that require contracts and ensure they are in place. Enquiries have been made to gain access to Business Objects to obtain more accurate supplier expenditure information, however, the request has not yet been actioned.	Overdue

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		raised contract extensions.							
<b>Treasury Management</b> Issued May 2022	1	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.	Med	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.	Chief Financial Officer and Deputy S151 Officer & Principal Accountant.	31/12/2022	30/06/23	<b>Feb/Jun 23:</b> Risk management training by Zurich was rolled out corporately in February 2023. Following this service risk registers are being developed. Treasury management risks will be included in the finance risk register.	Overdue
<b>Treasury Management</b> Issued May 2022	2	The Treasury Management procedure notes developed by the Senior Accountant are expanded to detail how operational arrangements address the CIPFA	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	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.  <b>Jun 23:</b> This is included in 2023/24 Finance Service Plan.	Overdue

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		Code Treasury Management Practice notes at the operational level.		more overtly into line with the updated Treasury Management Practice Notes. Implementation Date					
<b>Cyber Security</b> Issued November 2022	4	The scope of annual external penetration tests should be expanded to include all 3rd party cloud hosted applications.	Med	Accepted. PSN security testing covers the corporate website. Independent testing to be organised.	ICT Infrastructure & Compliance Manager	31/03/2023	30/06/23	<b>Jun 23:</b> Work has started on this and is partly completed.	Overdue
<b>Cyber Security</b> Issued November 2022	5	The 'Password Not Required' field should be set to FALSE across all Council Active Directory accounts	Med	Accepted. Work in progress to address this issue.	ICT Infrastructure & Compliance Manager	31/03/2023	30/06/23	<b>Jun 23:</b> A report has been created and is being actioned.	Overdue
<b>Cyber Security</b> Issued November 2022	7	All unsupported WatchGuard firewall appliances should be promptly decommissioned and replaced.	Med	Accepted. A list has been created of all firewalls that needs replacing. These will be included in the replacement programme. IT is obtaining quotes for cost of replacement hardware.	ICT Infrastructure & Compliance Manager	31/03/2023	30/06/23	<b>Jun 23:</b> Firewalls are being replaced. Evaluating at present due to Azure & decommissioning of servers.	Overdue
<b>Cyber Security</b> Issued November 2022	9	All unencrypted network services should be promptly disabled. Firewall rules should be subject to quarterly review and all	Med	Accepted. Review and validation of firewall rules in progress.	ICT Infrastructure & Compliance Manager	31/03/2023	30/06/23	<b>Jun 23:</b> Consultation exercise within ICT to determine which rules we could remove. Uncertain rules were disabled & monitored.  <ul style="list-style-type: none"> <li>Advised one of the FTP rules was required. ICT</li> </ul>	Overdue

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		inactive or unused rules disabled.						disabled the other rules but these all impacted service and had to be reinstated. <ul style="list-style-type: none"> <li>• SMTP rules - we disabled the rules but these all impacted service and had to be reinstated.</li> <li>• GCSX rules were removed from the firewall.</li> <li>• Telnet rule has been disabled and we are not aware as yet of any impacts to service.</li> </ul>	