

Appendix A

Completed Audits for the period May to November 2020

Audit Title	Key Findings
Registrars	<p>Two medium risk issues and two low risk issues:</p> <p>Medium</p> <ul style="list-style-type: none"> ▪ Marketing projects not summarised into an action plan making reviewing and monitoring difficult ▪ Cash and cheque income receipts recording; <p>Low</p> <ul style="list-style-type: none"> ▪ Understanding of HMRC VAT regulations, and ▪ The accuracy of income reporting.
Voluntary Sector Funding	<p>Eight medium risk issues:</p> <ul style="list-style-type: none"> • Management and progression of VSIF funding applications. • Inconsistencies in the management of LWYL grant; approvals for extra funding and outdated guidance document. • Management of Edward Harvist Fund, including centralised document retention. • Evidence of visits/telephone calls for the monitoring of organisations that received BAF funding. • Project trackers. • Documentation checklists. • Guidance for processing of grant applications. • Panel minutes - declaration of interests or names of attending panel members.
IT Sourcing & Procurement	<p>Four medium risk findings are:</p> <ul style="list-style-type: none"> • Management of client and personal information. • Evidence of contract monitoring. • BCM and DR plans for third parties and vendors. • No specific requirements to ensure correct teams involved in process.
Highways	<p>One medium and one low risk finding:</p> <ul style="list-style-type: none"> • Medium risk issue was in relation to KPI monitoring. • Low risk issue was in relation to the application of the verification of performance standards for planned and reactive projects.
Schools Capital Programme	<p>One high-risk issue related to contractor performance management.</p> <p>Three medium risk issues:</p> <ul style="list-style-type: none"> • Quality and accuracy of the updates made to the risk logs • documentation for governance and control • Planning and forecasting processes

IT Governance	<p>Three medium and one low risk issue identified:</p> <p>Medium risk:</p> <ul style="list-style-type: none"> • Shared Service SLA with the Councils and the Inter-Agreement Authority document - penalties and rewards defined for achievement or non-performance of the SLA. • Risk register for Shared Service. • Roadmap listing IT Infrastructure and Architecture and current support dates. <p>Low risk:</p> <ul style="list-style-type: none"> • Current IT Organisational Chart.
Robotic Process Automation	<p>Four medium risk findings:</p> <ul style="list-style-type: none"> • RPA methodology and development lifecycle • RPA Business Continuity and Disaster Recovery strategy to ensure that bots are included in the periodic BC and DR testing. • Standard access provisioning mechanism for UiPath to ensure all access is appropriately authorised prior to provisioning. • Formal and documented training and awareness plan to ensure that employees are kept updated.
Parking Enforcement	<p>Three low risk issues:</p> <ul style="list-style-type: none"> • risk register • High level process documentation outlining key controls with regards to contract. • Formal assurance given by Serco to confirm CEO qualifications are sufficient and up to date.
Platform Review	<p>High risk:</p> <ul style="list-style-type: none"> • Monitoring to ensure that no unauthorised changes are made to configuration settings. • Monitoring of audit logs by management. <p>Medium risk:</p> <ul style="list-style-type: none"> • User access reviews. • Policies or standard operating procedures for key support and maintenance processes. <p>Low risk:</p> <ul style="list-style-type: none"> • Out of support operating system - long-term migration plans.
Business Support Grants	<p>The review made the following recommendations:</p> <ul style="list-style-type: none"> • A checklist should to facilitate the documentation of eligibility checks and any conflicts of interests, for each grant application. • Where discrepancies are identified with the bank records within grant applications, these should be investigated and clarified prior to payment of grant. • Sufficient approval is sought from Management prior to the payment of funds to business accounts with disputes of liability and/or arrears, for the remaining applications.
Veolia Open Book Review	<p>Audit provided verification on the accuracy of additional expense claims that Veolia incurred over and above the normal contract costs due to the additional difficulties encountered due to the Covid-19 pandemic.</p>

Complaints Handling	<p>Four low risk issues:</p> <ul style="list-style-type: none"> • The public available policies and procedures are not up to date; • The public are not being made aware of how complaint analysis is used to improve services; • Regular refresher training is not being provided for service complaints officers and; • A “read only” access user profile is not available in the current version of CRM.
Barham Park Accounts	<p>Internal Audit acted as an independent examiner and reviewed the draft Barham Park Trust 2019-20 accounts which will be submitted to the Charities Commission.</p>
Neighbourhood CIL	<p>Four medium risk issues identified:</p> <ul style="list-style-type: none"> • Timing signing of funding agreements,. • No funding agreements or service level agreements for projects that are internally delivered by the Council. • Payment tracker for NCIL was incorrectly updated to indicate that a payment was made to an external organisation in June 2020. • Actions arising as a result of project monitoring are not assigned an owner or timescale for completion.
GDPR	<p>Three medium risk issues identified:</p> <ul style="list-style-type: none"> • Clarity of the timescales for completion of Record of Processing Activities on OneTrust system. • A comprehensive record of all signed Information Sharing Agreements. • Control ensure that retention schedules are being adhered to by Services across the Council.
PCI DSS	<p>One high and one low risk issue:</p> <ul style="list-style-type: none"> • Chargeback letters held on the shared drive. • OneTrust should be regularly updated with supplier and vendor information in relation to PCI.
Discretionary Grant Payments	<p>In order to ensure that grants are administered appropriately, we recommended that:</p> <ul style="list-style-type: none"> • Staff are provided with adequate training and up-to-date guidance. • Checklist to be completed for all applications to document eligibility checks and conflicts of interests. • Evidence of all verification and eligibility checks should be documented and retained as supporting documentation for each application. • All applications that are approved should be reviewed by a Senior Officer to ensure that all checks are completed and that there is evidence of the decision making process.