

# Borough Council of King's Lynn and West Norfolk Internal Audit Follow Up of recommendations report

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## 1. INTRODUCTION

- 1.1 This report is being issued to assist the Authority in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards requires the Chief Audit Executive to establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action. The frequency of reporting and the specific content are for the Authority to determine.

## 2. STATUS OF RECOMMENDATIONS

- 2.1 As a result of audit recommendations, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Manager and the Internal Audit Trainee on a regular basis and reported through to Audit Committee. Verification work is also undertaken for those recommendations that are reported as closed. This is the second time the full report has been presented.
- 2.2 In our report to the committee June 2022, a total of 131 recommendations were highlighted as being outstanding and a commitment was made to ensuring that good progress was made to reduce this number in time for the next report.
- 2.3 An exercise has been undertaken with each of the service areas responsible for the outstanding recommendations to review the current position. This has involved gathering evidence to demonstrate completion of high and medium recommendations and closing low recommendations that are historical and are no longer perceived to represent a threat to the achievement of the Council's objectives.
- 2.4 Considerable progress has been demonstrated with a total of 114 recommendations being closed from June 2022 – November 2022. This report now contains a total of 63 outstanding internal audit recommendations (four high, 44 medium and 15 low). This number includes recommendations from audits during 2021/22 which have recently fallen overdue.
- 2.5 **Appendix 1** to this report shows the details of the progress made to date in relation to the implementation of the agreed recommendations. This appendix also reflects the year in which the audit was undertaken to enable the Committee to easily identify historical outstanding recommendations. The table also identifies outstanding recommendations that have now fallen overdue.
- 2.6 **Appendices 2, 3, 4 and 5** to this report show the details of any high and medium priority outstanding recommendations split by the year in which they were raised. The outstanding recommendations included within each appendix also provides a progress update and a new expected deadline from each responsible officer.
- 2.7 Progress on outstanding internal audit recommendations will continue to be reported to Management Team and the Audit Committee. In areas where 'no response' has been provided, it is suggested that the revised follow up process still requires embedding. We will continue to work with the Management Team to ensure that the completion of internal audit recommendations continues to be a priority.

## APPENDIX 1 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

Audit Ref	Audit Area	Assurance Level	Closed from 20 June 2022 to 8 November 2022			Outstanding			Total Outstanding	Not Yet Due		
			High	Medium	Low	High	Medium	Low		High	Medium	Low
<b>2016/17 Internal Audit Reviews</b>												
16/17.4	Insurance	Substantial		2					0			
<b>2017/18 Internal Audit Reviews</b>												
17/18.3	Ethical Culture	Substantial			1				0			
CO8	Asset Management	Substantial		3	1				0			
<b>2018/19 Internal Audit Reviews</b>												
CO7	Accounts Receivable	Full		4					0			
18/19.2	Legal Services	Substantial		1	3				0			
18/19.14	Waste & Recycling	Substantial		2			1		1			
18/19.7	Vehicle Fleet	Substantial			2		3		3			
18/19.8	General Data Protection Regulations 2016 & Data Protection Act 2018	Substantial			9		2		2			
<b>2019/20 Internal Audit Reviews</b>												
19/20.2	Anti-Fraud, Bribery & Corruption	Substantial		3			1		1			
19/20.1	Annual Governance Statement	Substantial		1	1		1		1			
19/20.8	Car Parking & Civil Enforcement	Substantial		1	7		3		3			
19/20.5	Careline	Substantial			1		5		5			
19/20.7	Alive West Norfolk - Governance	Substantial			3	1	1		2			
19/20.3	Whistleblowing Arrangements	Substantial			10				0			1
N/A	Personal Identifier & Financial Relationship	Substantial		1			1		1			
18/19.3	Child Protection	Substantial			3	1			1			
19/20.4	Council Offices & Sites	Substantial		1	5		2		2			
19/20.12	Planning Support	Substantial		1	4		2		2			
19/20.6	ICT - Document Management	Substantial			2		2		2			

Audit Ref	Audit Area	Assurance Level	Closed from 20 June 2022 to 8 November 2022			Outstanding			Total Outstanding	Not Yet Due		
			High	Medium	Low	High	Medium	Low		High	Medium	Low
<b>2020/21 Internal Audit Reviews</b>												
20/21.11	CCTV	Substantial			2				0			
20/21.12	Planning Control	Limited		1	1				0			
	ICT - Cyber Security	Substantial		4	3		1		1			
20/21.16	Planning Enforcement	Substantial			3				0			
<b>2021/22 Internal Audit Reviews</b>												
21/22.3	Covid-19 Business Grants Post Assurance	Consultancy		1					0			
21/22.10	Emergency Planning & Management	Reasonable					2		2			
	Regeneration & Economic Development	Substantial					4		4			
20/21.17	Street Cleansing	Substantial			4				0			
CO4	Benefits	Reasonable		2	1				0			
21/22.9	Alive West Norfolk	Limited				2	1	3	6			
CO9	Financial Governance & Budgetary Control	Reasonable		2	2		1	3	4			
20/21.1	Policies	Reasonable							0		4	6
21/22.8	Data Sharing Arrangements/Information Legislation	Substantial					2		2			
CO1	CTAX & NNDR	Reasonable		1	3			2	2			
21/22.14	Licensing	Substantial						2	2			
	Disaster Recovery	Reasonable		2			3		3			3
	Payroll	Substantial			2				0			
CO2	Accounts Payable	Reasonable		1				2	2			2
	Food Hygiene, Health and Safety & Public Health	Substantial						1	1			2
	Waste Management Contract	Limited					4		4	1		
	Capital Programme	Limited			1				0	5		
	Housing Standards	Reasonable							0		2	3
CO3	Financial Management Systems	Reasonable		1	2			1	1			
20/21.16	Planning Enforcement	Substantial		2	1		2	1	3			
<b>2022/23 Internal Audit Reviews</b>												
KLWN2219	Business Continuity	Reasonable							0		2	7
KLWN2209	Corporate Health and Safety	Substantial							0			1
<b>TOTALS</b>			<b>0</b>	<b>37</b>	<b>77</b>	<b>4</b>	<b>44</b>	<b>15</b>	<b>63</b>	<b>6</b>	<b>8</b>	<b>25</b>

## APPENDIX 2 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS 2018/19

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Waste & Recycling	Conduct more frequent inspections and hotspot / heatmapping activities when the new contract is fully implemented.	Medium	AD Operations & Commercial	31/07/2021	30/04/2023	Outstanding	Contractor technology has been slower to implement than anticipated, however our data analyst will be carrying our heatmapping in Q4 2022/23 and will use this data to target high incidence areas. The reason to leave this until Q4 is that during Q3 there is a district wide emphasis on recycling to cover the Christmas period.
Vehicle Fleet	Before updating the Fuel spreadsheet, the Admin Assistant should verify with the Operations Assistant, that the vehicle should be added to the data.	Medium	AD Operations & Commercial	30/09/2020	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
Vehicle Fleet	All applicable vehicles should be correctly recorded within Technology Forge.	Medium	AD Operations & Commercial	31/12/2020	N/A	Outstanding	No update received.
Vehicle Fleet	If part-exchange is involved when purchasing new vehicles / equipment, there should be a clear indication on the purchase documents of the value of part-exchange received and the records should be easily attainable from within the finance system. (See Recommendation Number Three).	Medium	AD Operations & Commercial	31/03/2021	N/A	Outstanding	No update received.
General Data Protection Regulations 2016 & Data Protection Act 2018	The revised Data Protection Policy (DPP) should go through the prescribed approval process and, if deemed appropriate, be approved by Cabinet.	Medium	Deputy SIRO	31/12/2019	31/03/2023	Outstanding	Aiming to present the policy to Cabinet in the first quarter of 2023. There is a need to agree if Deputy SIRO or Monitoring Officer takes the policy through the Cabinet process.

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
General Data Protection Regulations 2016 & Data Protection Act 2018	The revised DPP should be publicised to officers and Members. This could be done via an article in Internal Affairs.	Medium	Deputy SIRO	31/12/2019	31/03/2023	Outstanding	The revised DPP will be publicised following Cabinet approval, as per above update.

### APPENDIX 3 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS 2019/20

Audit Area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Anti-Fraud, Bribery & Corruption	<p>Fraud awareness training should be provided to all staff and Members. For staff, this could take the form of an e-learning training package which all staff would be required to complete on an annual basis; it should also form part of the induction process for new staff. Members and key officers should receive face-to-face training.</p> <p>Targeted anti-fraud training should be provided to key officers, such as those working in Finance and Procurement.</p>	Medium	AD Resources	30/09/2020	31/12/2022	Outstanding	Training programme is ready to be rolled out. Currently awaiting confirmation that it's mandatory for managers. Other officers will be encouraged to take the training up. Take up of training will be monitored.
Annual Governance Statement	All items listed as supporting evidence in the AGS and Code of Corporate Governance should be made available on either the Council's website or on the intranet, as appropriate.	Medium	Assistant to the Chief Executive	31/12/2019	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
Car Parking & Civil Enforcement	As referred to in the King's Lynn Transport Strategy, BCKLWN should develop a Car Parking Strategy. This would ensure that a town-wide approach to car parking management is achieved, together with enabling the delivery of the Transport Strategy's suggested improvements.	Medium	Assistant to the Chief Executive	31/03/2021	30/05/2023	Outstanding	The Car Parking Strategy is due to be fully reviewed in line with other major projects such as Active and Clean Connectivity, Electric Car Charging facilities, Towns Fund Projects as well as Town Centre re-purposing. The new Strategy should be available in late spring 2023.
Car Parking & Civil Enforcement	The Annual Maintenance Agreement with Metric Group Ltd. for the maintenance of the car park ticket machines should be enhanced with the introduction of an annual review clause stating "The parties shall conduct an annual review of the services and performance under the contract on 1st April each year or the most convenient date thereafter. The parties shall review any areas for improvement, any efficiencies that can be made and best value". The agreement should clearly state that each machine will have a preventative maintenance visit each year. The agreement should include a cap on any price increases imposed by Metric, make reference to annual inflation rises and detail how the price is determined	Medium	AD Operations & Commercial	31/03/2021	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.

Audit Area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
	each year.						
Car Parking & Civil Enforcement	The SLA between BCKLWN and Newlyn PLC should be revised so that it states that it will be reviewed on an annual basis. The SLA should state that "The parties shall conduct an annual review of the services and performance under the contract on 1st April each year or the most convenient date thereafter. The parties should review any areas for improvement, efficiencies that could be made and best value." The SLA should give an actual end date, rather than being open-ended.	Medium	AD Operations & Commercial	31/03/2021	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
Careline	More than one officer should be able to book appointments at any one time. A trial period to ascertain and gain assurance that the system has the ability to allow this without double bookings being made could be used.  Explore alternative solutions to the current method. For example whether using Outlook, or similar, as an option to ensure appointment times are not double booked.	Medium	AD Health, Wellbeing and Public Protection	30/06/2021	01/04/2023	Outstanding	CCSS is no longer supported and as such we cannot progress this recommendation at this time. Officers are in talks with IT over moving to a new system and short term support of the current system, IT are looking at maintenance of software and moving to new server in January 2023 and reluctant to make changes before this time due to stability issues. Project Initiation Document submitted to IT earlier this year.
Careline	The process of a client calling into the Council and requesting a Careline product should be a seamless process. Consideration should be given to allow one department (CIC or Careline) to follow the process from start to finish. This would allow the customer to call in to request a product, the officer to record all the necessary information, apply the correct costs to any items required, and book a mutually convenient appointment for a Visiting Officer to carry out the works required.	Medium	AD Health, Wellbeing and Public Protection	30/06/2021	31/12/2022	Outstanding	Need to review available options with Careline & CIC and determine if implementation of this recommendation is possible.



Audit Area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Careline	Careline and ICT to develop a process during discussions regarding the various methods of recording customer data onto the system, and the pros and cons of each method on both officers and the system.  The technology being used by the Visiting Officers should be available at all times and fit for purpose.	Medium	AD Health, Wellbeing and Public Protection	30/06/2021	01/04/2023	Outstanding	Current system is being reviewed between Careline/ICT (AH) and Systems and Administration Manager. No change will be possible until Recommendation 2 is resolved. In the meantime a consistent paper form is being developed and rolled out to the team
Careline	Job timings and item costs should be updated on the system to eradicate the need to amend timings and costs by individual officers.	Medium	AD Health, Wellbeing and Public Protection	31/03/2021	01/04/2023	Outstanding	As above.
Careline	Any time saving / efficiency methods of working within the department should be notified and available to all officers.	Medium	AD Health, Wellbeing and Public Protection	30/06/2021	01/04/2023	Outstanding	CCSS is no longer supported and as such we cannot progress this recommendation at this time. Officers are in talks with IT over moving to a new system and short term support of the current system, IT are looking at maintenance of software and moving to new server in January 2023 and reluctant to make changes before this time due to stability issues. Project Initiation Document submitted to IT earlier this year.
Alive West Norfolk – Governance	Retention schedules need to be introduced for AWN once records and retention processes have been agreed.	High	MD Alive West Norfolk	30/11/2021	01/01/2023	Outstanding	Retention schedule being produced in line with Council policy. This will be going to AWN SMT 2nd November 2022 and AWN Board 23 <sup>rd</sup> November 2022.
Alive West Norfolk - Governance	Decisions need to be made regarding whether AWN require their own GDPR/DPA Policy or whether they can adopt the Council's policy. If the Council policy is adopted it will need to be refreshed to include AWN.	Medium	MD Alive West Norfolk	28/02/2021	01/01/2023	Outstanding	AWN producing their own GDPR/DPA policy in line with Council policy. This will be going to AWN SMT 2nd November 2022 and AWN Board 23 <sup>rd</sup> November 2022.
Personal Identifier & Financial Relationship	That all service areas where there is a prolonged financial relationship request and record as a minimum; forenames, surnames, addresses, where possible middle names and contact details, a Date of Birth, and a National Insurance Number*	Medium	Deputy SIRO	28/02/2021	30/11/2022	Outstanding	Service areas will be contacted to highlight the need to record this data when there is a prolonged financial relationship.

Audit Area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
	*Some areas of the authority will request/record and require more personal details than this such as Benefits requiring a Date of Birth, a National Insurance Number, this recommendation is not intended to be a substitute for legislative/regulatory requirements, rather general guidance for each area of the authority with prolonged financial relationships with customer(s).						
Child Protection	Property Services to follow the risk assessment procedures set out within the Safeguarding Policy for "High" and "Medium" risk rated tenants and provide the relevant safeguarding information within the Tenant Information Pack.	High	AD Property and Projects	31/12/2019	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
Council Offices & Sites	Standardised processes and procedures should be in place and documented to provide consistency and resilience.	Medium	AD Property and Projects	31/03/2022	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
Council Offices & Sites	Any remedial works required on all council offices and sites should be documented to allow responsible officers greater oversight of each buildings maintenance requirements. The following should be included in any documentation:- <ul style="list-style-type: none"> <li>• What works are required to be carried out;</li> <li>• Who will be carrying out the works;</li> <li>• When the works are expected to start and finish; and</li> <li>• The expected cost of the works (if not already included within a contractual arrangement)</li> </ul>	Medium	AD Property and Projects	31/03/2022	N/A	Complete, awaiting evidence.	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
Planning Support	Adjust the cost of the service on an annual basis based on the actual departmental costs for the previous year, also adjusting for any surplus / deficit from the previous year to meet legislative requirements.	Medium	AD Environment and Planning	31/03/2022	31/12/2023	Outstanding	We are about to commence with the data migration project with Land Registry. Land Registry will soon be validating our data and this will determine how long the project will take, certainly several months. At

Audit Area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
							the end of the project Land Registry will be responsible for all LLC1 searches and Personal searches. This will have an impact on future resources required to manage the Land Charge service and this will have to be reflected in the future cost levied for land charge searches (Con29). It seems prudent to put a hold on the actions from the internal audit and re-visit after the migration project.
Planning Support	<p>Consider a review, peer review or similar, to gain assurance whether all costs that could be allocated to services provided by the land charges team have actually been included in BCKLWN costs.</p> <p>Consider increasing the cost of the service to the actual cost of the service provided at the next available opportunity, and review these costs annually to meet legislative requirements.</p>	Medium	AD Environment and Planning	31/03/2022	31/12/2023	Outstanding	As above.
ICT Document Management	The Retention Schedule needs to be updated and maintained on an ongoing basis to ensure continuous compliance with legislative requirements.	Medium	Deputy SIRO	31/03/2021	N/A	Outstanding	No update received.
ICT Document Management	Revenues and Benefits SLA to reflect current system in operation.	Medium	Deputy SIRO	31/03/2021	N/A	Outstanding	No update received.

#### APPENDIX 4 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS 2020/21

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
ICT – Cyber Security	ICT officers should be included in the preparation and delivery of project plans throughout the authorisation, to ensure all ICT aspects are fully considered and understood within the project.	Medium	AD Resources	31/03/2022 2	31/12/2022	Outstanding	Proposed email to be brought to ICT Development Group for agreement at next arranged meeting towards the end of the calendar year.

#### APPENDIX 5 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS 2021/22

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Emergency Planning & Management	Consider a formal “out of hours” standby cover of Emergency Planning & Management.	Medium	AD Environment and Planning	31/03/2022	31/03/2023	Outstanding	This is currently under consideration.
Emergency Planning & Management	Gold Group or Management Team to review the debrief document for the Covid-19 pandemic emergency and develop an action plan to implement the recommendations made, including details of responsible officers and target dates. The Gold Group or Management Team should monitor the progress of the action plan.	Medium	AD Environment and Planning	31/03/2022	31/03/2023	Outstanding	A meeting is taking place on 21 October 2022 to discuss the debrief document. Agreed actions to follow the meeting.
Regeneration & Economic Development	An overarching document should be produced or the Schedule of the Council’s Major Projects Programme (point 9 of the Terms of Reference in the Major Projects Officers Board) should be enhanced or a suite of progress/performance monitoring documents should be produced that relate to specific roles and responsibilities within the life cycle of projects/initiatives to provide details of ALL ongoing projects, the funding source for each project and overall budget allocation for each project, the name/job title of the lead officer, the team/resources in place for the project, and the current	Medium	AD Property and Projects	31/03/2022	31/03/2023	Outstanding	This is an evolving process. Member and Officer projects boards set up, with further developmental work to create a separate Project Development Group. High Level spreadsheet available of all the projects deemed to be "Major Projects"- but does not contain all of the audit recommendations. Note - Interim director appointed, who will as part of his role provide some support in this area.

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
	<p>position/progress that has been made with the project and the priority of the project against other projects that are in progress.</p> <p>Once in place these can be used to help manage resourcing and prioritise ALL projects, inform stakeholders, and to monitor projects against key milestones</p>						
Regeneration & Economic Development	<p>Within the review of Management Team and the inclusion of a new programme management and monitoring regime, roles and responsibilities need to be clearly identified and set out for the life cycle of projects/initiatives and their performance/progress monitoring requirements. There needs to be clarity between the various roles and the responsibilities under each role within the strategic, project development, client management, project delivery.</p>	Medium	AD Property and Projects	31/03/2022	31/03/2023	Outstanding	In progress. In discussion with Chief Executive and Executive Directors. Discussed at officer major projects board. Interim Director will be looking at these issues and making recommendations.
Regeneration & Economic Development	<p>The Council needs an overarching corporate economic development and regeneration strategy to encompass all projects / initiatives and how they meet the corporate business objectives. This should be a cabinet approved document.</p>	Medium	AD Regeneration, Housing and Place	31/08/2022	31/10/2023	Outstanding	<p>There is a piece of work currently being commissioned around a 'tourism economy' strategy that will have wider links to the corporate business plan including sustainability (particularly travel) and protecting the natural environment (responding to visitor pressures in the countryside and coastal areas) – this will commence in the next few months and will feed into an overarching strategy. An overarching economic development and regeneration strategy will take some time to be finalised and presented to panels. It is therefore requested that a revised due date of Autumn 2023 is implemented.</p>
Regeneration & Economic Development	<p>The Council's overarching corporate economic development and regeneration strategy should reflect and capture the organisational aspirations of the Council (including the objectives that underpin the Council's Corporate Business Plan for 2020 – 2024) in terms of sustainability, climate change, carbon reduction, protecting our local environment as well as other matters such as protecting our communities from flooding</p>	Medium	AD Regeneration, Housing and Place	31/08/2022	31/10/2023	Outstanding	As above.

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Planning Enforcement	There should be a consistent method of how and where documentation is recorded within each module of the system (i.e. Enforcement, Appeals etc.) These methods should be documented to ensure all officers are aware of how the documentation should be recorded within the system.	Medium	AD Environment and Planning	31/03/2022	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
Planning Enforcement	A process should be developed to ensure finance are notified via Legal Services of those sundry debts as a result of court cases. Finance would then be responsible for maintaining accounts related to court costs awarded to the authority.	Medium	AD Legal Services/MO	31/12/2021	N/A	Outstanding	No update received.
Planning Enforcement	Considerations to be made to make attempts to contact with the Courts in order to get the relevant reference numbers added to the payments being made.	Medium	AD Legal Services/MO	31/12/2021	N/A	Outstanding	No update received.
Alive West Norfolk	A suite of new SLA's should be developed for the relevant Service Areas included in the previous SLA. These need to be developed at the earliest possible opportunity.  A new agreed set of KPI's should be produced for each Service Area within the SLA, to ensure the service is being provided efficiently and effectively for both parties. The KPI's should be monitored and reported appropriately to the AWN Board, and a relevant council body if required.	High	MD Alive West Norfolk	30/09/2022	31/03/2023	Outstanding	MD Alive West Norfolk has provided a new revised due date, however this action lies outside of the MD's control, and instead within the Council.
Alive West Norfolk	Responsible officers from finance and AWN to consider the fees and charges going forward, with a view to amending these to the appropriate values.  There is mention within the Financial SLA of additional costs should senior financial officers need to be involved in accounting queries. This cost should ideally be an hourly rate for the services provided, agreed by both parties prior to work commencing.  The financial budgets should be	High	MD Alive West Norfolk	30/09/2022	31/03/2023	Outstanding	MD Alive West Norfolk has provided a new revised due date, however this action lies outside of the MD's control, and instead within the Council.

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
	amended and reflect actual, and agreed, costs rather than expected costs.						
Alive West Norfolk	When the Management Agreement is next due for review, consider if it is appropriate for member involvement in decisions of AWN.	Medium	MD Alive West Norfolk	30/09/2022	31/03/2023	Outstanding	MD Alive West Norfolk has provided a new revised due date, however this action lies outside of the MD's control, and instead within the Council.
Financial Governance & Budgetary Control	Where Finance have verbally agreed with a budget holder to undertake a virement, Finance should require the budget holder to confirm the virement via email. This should be supported by an exception report detailing budget virements made during the year.	Medium	AD Resources	31/07/2022	01/04/2023	Outstanding	Report currently being produced for Cabinet. Currently no formal process in place, but going forward this will be picked up as part of review of budget monitoring processes and procedures.
Data Sharing Arrangements	All current and future DSA's should include all aspects of the most recent ICO Data Sharing Code of Practice. Current DSA's should be enhanced if required when next reviewed.	Medium	Deputy SIRO	30/06/2022	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
Data Sharing Arrangements	To provide assurance that consent has been sought and approved by the individual whom the data relates to, the council should include as a standard Appendix to DSA, the model consent form recommended by the ICO.	Medium	Deputy SIRO	30/06/2022	N/A	Complete, awaiting evidence	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.
ICT Disaster Recovery	It should be ensured that the key to the server room at the DRC at Fakenham is held at Reception when not in use. Consideration should be given to fitting a key-coded lock to the server room.	Medium	AD Resources	31/07/2022	28/02/2023	Outstanding	It's proposed that a coded key lock is fitted, however in order to progress this it requires NNDC's approval and contribution. Officers are in contact with NNDC to get this resolved.
ICT Disaster Recovery	The new backup room at Factory Unit 1 should have a CCTV camera fitted, be included within the onsite internal intruder alarm system, and have fire detection and suppression devices in place.	Medium	AD Resources	31/07/2022	28/02/2023	Outstanding	Backup room move has been temporarily suspended. Preparations are being made for the move. Quotes have been requested.
ICT Disaster Recovery	ICT should compile a DR Test Plan which should detail those procedures, based upon an assessment of risk, which should be tested on an ongoing basis to provide assurance over the DR process in different scenarios.	Medium	AD Resources	30/09/2022	30/04/2023	Outstanding	Currently engaging with external providers of professional services, to provide a health check of current arrangements. DR test plan will be produced following this.
Waste Management Contract	The Action Log should be reviewed and updated to reflect the current status of the outstanding actions.	Medium	AD Operations & Commercial	30/10/2022	31/12/2022	Outstanding	An improved action log is currently being created by the Supervising Officer at Breckland District Council.

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
Waste Management Contract	An Issues Log should be maintained to record any issues which may arise during the contract monitoring process.	Medium	AD Operations & Commercial	30/10/2022	31/12/2022	Outstanding	An improved action log is currently being created by the Supervising Officer at Breckland District Council.
Waste Management Contract	The contractor's Public & Products Liability Insurance minimum limit of indemnity should be raised from £5m to £10m for each claim to bring it in line with the minimum limit as stated in the contract (clause 20.1.1).	Medium	AD Operations & Commercial	30/10/2022	N/A	Outstanding	No update received.
Waste Management Contract	Risks associated with the waste contract and the robustness of the mitigations put in place, as stated in the Corporate Risk Register, should be subject to regular review.	Medium	AD Operations & Commercial	30/10/2022	N/A	Complete, awaiting evidence.	Internal Audit have been informed that this recommendation is complete. Once evidenced is received, this recommendation will be closed.