

# 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 Internal 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.
- 2.2 An exercise has again been undertaken where each Assistant Director has been contacted to provide updates on their outstanding recommendations. This has involved gathering evidence to demonstrate completion of high and medium priority recommendations and closing low recommendations where completion has been confirmed.
- 2.3 Unfortunately, there has been slow progress demonstrated with a total of 26 recommendations being closed since the last report. There are some recommendations for which updates haven't been received. This report now contains a total of 59 outstanding Internal Audit recommendations (4 high, 26 medium and 29 low). A further 52 recommendations are not yet due for implementation. This has increased since the last report in May 2023 where 52 recommendations were outstanding and 36 were not yet due.
- 2.4 **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.
- 2.5 **Appendices 2, 3, 4, 5 and 6** 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.
- 2.6 Progress on outstanding Internal Audit recommendations will continue to be reported to Management Team and the Audit Committee on a bi-annual basis.

## APPENDIX 1 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

			Closed from 31 May 2023 to 30 October 2023			Outstanding			Total Outstanding	Not Yet Due		
			High	Medium	Low	High	Medium	Low		High	Medium	Low
Audit Ref	Audit Area	Assurance Level										
<b>2018/19 Internal Audit Reviews</b>												
18/19.7	Vehicle Fleet	Substantial					1		1			
18/19.8	General Data Protection Regulations 2016 & Data Protection Act 2018	Substantial					2		2			
<b>2019/20 Internal Audit Reviews</b>												
19/20.1	Annual Governance Statement	Substantial					1		1			
19/20.8	Car Parking & Civil Enforcement	Substantial					1		1			
19/20.5	Careline	Substantial					4		4			
19/20.3	Whistleblowing Arrangements	Substantial						1	1			
19/20.4	Council Offices & Sites	Substantial		2					0			
19/20.12	Planning Support	Substantial		2					0			
<b>2020/21 Internal Audit Reviews</b>												
	ICT - Cyber Security	Substantial					1		1			
<b>2021/22 Internal Audit Reviews</b>												
21/22.10	Emergency Planning & Management	Reasonable		1					0			
	Regeneration & Economic Development	Substantial					2		2			
21/22.9	Alive West Norfolk	Limited	2	1				3	3			
CO9	Financial Governance & Budgetary Control	Reasonable					1	3	4			
20/21.1	Policies	Reasonable		1			1	2	3			
21/22.8	Data Sharing Arrangements/Information Legislation	Substantial					2		2			
21/22.14	Licensing	Substantial						1	1			
	Disaster Recovery	Reasonable		1					0			
CO2	Accounts Payable	Reasonable						3	3			
	Food Hygiene, Health and Safety & Public Health	Substantial						1	1			

	Waste Management Contract	Limited		1					0				
	Capital Programme	Limited		1		3			3				
	Housing Standards	Reasonable						1	1				
20/21.16	Planning Enforcement	Substantial		1	1				0				
<b>2022/23 Internal Audit Reviews</b>													
KLWN2219	Business Continuity	Reasonable			1		1		1				
KLWN2211	Accountancy Services	Reasonable			1				0				
KLWN2215	Anti-Social Behaviour	Substantial			1			3	3				
KLWN2205	Business Planning and Performance Management	Reasonable					3		3				
KLWN2209	Accounts Receivable	Reasonable			1		2		2			5	
KLWN2213	Environmental Protection	Reasonable						2	2		1	5	
KLWN2210	Income	Reasonable		1			2	1	3		1		
KLWN2217	Economic Growth	Substantial						2	2			1	
KLWN2202	Key Controls and Assurance	Substantial						2	2				
KLWN2216	Towns Fund	Reasonable						1	1				
KLWN2208	Procurement and Contract Management	Limited		5	1	1	2	1	4			2	
KLWN2209	Corporate Health and Safety	Substantial						1	1				
<b>2023/24 Internal Audit Reviews</b>													
KLWN2303	Complaints and FOIs	Reasonable			1			1	1		5	6	
KLWN2304	Anti-Fraud and Corruption Framework	Substantial							0			3	
KLWN2320	Starters, Movers, Leavers	Limited							0	3	2	8	
KLWN2318	Land Charges	Reasonable							0		4	6	
<b>TOTALS</b>				<b>2</b>	<b>17</b>	<b>7</b>	<b>4</b>	<b>26</b>	<b>29</b>	<b>59</b>	<b>3</b>	<b>13</b>	<b>36</b>

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

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
Vehicle Fleet	All applicable vehicles should be correctly recorded within Technology Forge.	Medium	AD Operations & Commercial	31/12/2020	1,035	Progressing slower than planned	It is expected that Technology Forge will move over in the next 6 months barring any issues with year end and external audits. This will address the recommendation.
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	AD Legal, Governance and Licensing	31/12/2019	1,401	Progressing slower than planned	The policy has been updated and is scheduled to go to Cabinet for final approval on 5 March 2024.
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	AD Legal, Governance and Licensing	31/12/2019	1,401	Progressing slower than planned	The policy has been updated and is scheduled to go to Cabinet for final approval on 5 March 2024.

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

Audit Area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
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	AD Legal, Governance and Licensing	31/12/2019	1,401	Outstanding	Currently pending the sign off 2019/20 Statement of Accounts by External Audit. 2019/20 AGS then to be presented to Audit Committee and will then be uploaded onto the website.
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	AD Regeneration, Housing and Place	31/03/2021	945	Progressing slower than planned	A brief has been agreed and Aecom commissioned. Work starts November 2023.
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	854	Progressing slower than planned	Software in user testing, training of staff in Careline & CIC due November. Full implementation expected by end December.
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	854	Progressing slower than planned	One visiting officer continues to partially work electronically, and one does not. This is due to CCSS not being fit for purpose - at this stage visiting officers cannot change their working methods.  A new system is currently being implemented which will enable web-based access on iPads. Will be resolved by Charity Log implementation.
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	945	Progressing slower than planned	This will be reviewed after Charity Log implementation.

Audit Area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
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	854	Progressing slower than planned	<p>A new system is currently being implemented which will enable web-based access on iPads.</p> <p>There has been a new form completed but this is not working, so the officer has retracted back to the old one. We are currently working on a web-based application with a view this could either be completed by customers or installers. This would override what we have in place currently and everyone will work the same way. Will be resolved by Charity Log implementation.</p>

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

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	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	580	Progress slower than planned	Proposed email to be brought to ICT Development Group for agreement after the May elections. Date for ICT Development group now set for 10th November 2023.



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

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
Regeneration & Economic Development	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.	Medium	AD Regeneration, Housing and Place	31/08/2022	427	Progress slower than planned	Brief for West Norfolk Economic Strategy has been prepared and approved by Portfolio holders, funding being agreed with a view to commence the development of the strategy in November 2023.
Regeneration & Economic Development	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	Medium	AD Regeneration, Housing and Place	31/08/2022	427	Progress slower than planned	Brief for West Norfolk Economic Strategy has been prepared and approved by Portfolio holders, funding being agreed with a view to commence the development of the strategy in November 2023.
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	458	Progressing slower than planned	This needs to be tied into a review of the Financial Regulations. Budget Setting meetings are now being conducted again with budget holders and these help to identify virements as well as the tracker report which has been set up on Unit4 which is reviewed by the Financial Services Manager.
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	AD Legal, Governance and Licensing	30/06/2022	489	Progress slower than planned	Currently in the process of putting together a document/central record with any DSAs that are current. When they are due to expire, notification would be sent and updated.
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	AD Legal, Governance and Licensing	30/06/2022	489	Outstanding	Currently in the process of putting together a document/central record with any DSAs that are current. When they are due to expire, notification would be sent and updated.
Policies	All policies should be held centrally within one corporate index of policies. This would make it easier to monitor and update policies, ensuring they remain current and effective. A central repository would also make it easier for officers and Members to locate a particular policy.	Medium	AD Legal, Governance and Licensing	31/12/2022	305	Progress slower than planned	Review completed and recommendations reported to Management Team (Sept 22). Work on central repository commenced prior to Policy Officer going on maternity leave in Nov 22 and is currently on hold pending a review of the policy function. Review of Policy function has now been completed and policy framework responsibilities will

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
							transfer to the corporate governance team from autumn 2023 - handover planned for w/c 02/10/23. This will include work commenced by Policy Officer prior to her maternity leave.
Capital Programme	The governance process should be enhanced before projects are submitted for inclusion within the Capital Programme. Detailed information relating to finance, resource and risks should be included within project information submitted to Management Team for consideration.	High	AD Resources	30/09/2022	397	Progress slower than planned	This recommendation, along with the rest of the Capital Programme recommendations, will be followed up as part of the 2023/24 Capital Programme audit.
Capital Programme	<p>Consider creating a suite of documents to enable a complete and fully informed decision-making process.</p> <p>The suite of documents should include the following: -</p> <ul style="list-style-type: none"> <li>• A pre-project proposal form/start up form (capturing the information suggested within this Capital Programme Audit Report)</li> <li>• A project closure form – to evaluate and carry out a lesson learned assessment.</li> </ul> <p>The form could also be used to ensure the budget code provided to the project is now concluded, and all payments for the project have made by and received by the Council.</p> <ul style="list-style-type: none"> <li>• A Flowchart of the proposal through to project closure cycle would be helpful to be included within the initial checklist suite of documents could act as a prompt for each step in the project cycle. This could be referred back to for ease of reference.</li> <li>• A Project register – to keep a file for each project by reference number (this can then assist with the Shared drive idea and allow the key responsible relevant officers to have access to the relevant project references). The register would: - <ul style="list-style-type: none"> <li>o allow a record to be kept of all projects currently being undertaken;</li> <li>o allow statistics to be produced on project information;</li> <li>o enable officers to easily identify the current status, and work undertaken, of a project;</li> <li>o information contained within the shared drive would enable knowledge to be shared, skills to be retained and passed on through the project, information would be</li> </ul> </li> </ul>	High	AD Property and Projects	30/09/2022	397	Progress slower than planned	<p>The Council has started to set up a PMO [Programme Management Office] - originally agreed by Management Team in January 2023 - that will help with the better management, consistency, and delivery of the programme of projects. Please note this relates to the Major Projects identified by Cabinet and overseen by the Member Major Projects Board [MMPB], however this PMO function was not intended to deal with the whole Capital Programme being delivered by the Council. Note that some of the Major Projects also have a management system and format devised under the Town Deal Programme. It is important to note that the PMO is not yet adequately resourced. Two Job Descriptions have been drafted and evaluated - however the budget for these posts has yet to be identified, or an alternative way of funding these posts has yet to be devised/agreed i.e., capitalisation of posts within the capital programme.</p> <p>The Council also has formed the Project Development Group which is a group of officers that will help develop projects and the project management framework over time. This group has met 6-7 times during calendar year 2023 and is Chaired by the Assistant Director, Regeneration, Housing &amp; Place. Will be followed up in the Capital Programme audit in 2023/24.</p>

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
	accessible within one designated area rather than being saved in multiple locations which is not easily accessible.						
Capital Programme	<p>To use the Business Case documentation submitted within the Town Investment Plan (TIP) as a basis, to ensure that all major projects are documented in a consistent manner.</p> <p>The documentation used for the projects within the Town Investment Plan (TIP), and subsequently submitted to Central Government as Business Cases, uses consistent headings that include: -</p> <ul style="list-style-type: none"> <li>• Objectives;</li> <li>• Aims;</li> <li>• Scope;</li> <li>• Financial implications, including revenue costs and future costs (resource and maintenance costs);</li> <li>• Resource requirements; and</li> <li>• Risk Registers.</li> </ul>	High	AD Property and Projects	30/11/2022	338	Progress slower than planned	<p>The PMO function is developing, in conjunction with relevant officers, a suite of template documents, of which a Business Case is one. The headings suggested in the audit report would form part of the council's standard Business Case format (unless a specific project's business case is required to adhere to HM Treasury Green Book standards, or an alternative format. It is an assertion that any requirement to adhere to a particular standard, would build on the minimum required by the council and therefore be acceptable).</p> <p>Recommendation noted and will be incorporated into template devised.</p> <p>Recommendation in progress. Will be followed up in the Capital Programme audit in 2023/24.</p>

## APPENDIX 6 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS 2022/23

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
Business Continuity	<p>Review whether the BC Portal is the appropriate way to disseminate the information of a BC Incident to officers and members.</p> <p>Once the most appropriate way to disseminate information to officers and members has been decided, the Communications Manager should have access to this and have the ability to add/edit BC incident information appropriately.</p>	Medium	AD Environment and Planning	31/12/2022	305	Progress slower than planned	On hold pending information from Web Team. The role of the BC portal will be reviewed once the intranet improvements have been made.
Business Planning and Performance Management	<p>Directorate Plans should be reviewed, amended, and updated to ensure that all departments can demonstrate how the achievement of their objective's feeds into the delivery of the Council's business plan. Furthermore, KPI's reviewed to ensure that they support the achievement of these objectives and that they drive the expected results.</p> <p>Whether these plans should be reviewed, amended, and updated prior to the local elections in May 2023 to be considered. This will provide clarity over the aims and outcomes of delivery at every level of the Council.</p>	Medium	AD Legal, Governance and Licensing	30/09/2023	32	Outstanding	<p>Draft Corporate Strategy 2023-27 Following the elections in May 2023, Cabinet members commenced work on a new corporate strategy during the summer months. With the information provided from Cabinet, a draft corporate strategy was created and published on the website on 28th September, discussed at: CPP on 16th October, Cabinet on 31st October and will be discussed at Full Council on 23rd November.</p> <p>Using the information from the draft Corporate Strategy, work commenced on the following areas:</p> <p>KPIs Working with the newly agreed corporate priorities, a draft suite of performance indicators have been created which was sent on 4th October to all Assistant Directors for approval with a deadline of 20th October. Discussions have been held with various Assistant Directors, and at this current time a complete suite of indicators for 2023/24 is still outstanding. Final approval will be required from Management Team and portfolio holders, when the indicators have been agreed these will be added to individual directorate plans. The Q1 &amp; Q2 2023/24 performance monitoring report will go to CPP on 4th January 2024.</p>
Business Planning and Performance Management	<p>When the Directorate Plans are reviewed, consider whether all KPI's listed are actually KPI's or whether the information is more of a departmental performance indicator, and could be provided on an ad-hoc basis when it is requested.</p> <p>Also, the KPIs should be easily identified against each objective, and be SMART (Specific, Measurable, Achievable, Relevant and Timely).</p>	Medium	AD Legal, Governance and Licensing	30/09/2023	32	Outstanding	<p>Working with the newly agreed corporate priorities, a draft suite of performance indicators have been created which was sent on 4th October to all Assistant Directors for approval with a deadline of 20th October. Discussions have been held with various Assistant Directors, and at this current time a complete suite of indicators for 2023/24 is still outstanding. Final approval will be required from Management Team and portfolio holders, when the indicators have been agreed these will be added to individual directorate plans. The Q1 &amp; Q2 2023/24 performance monitoring report will go to CPP on 4th January 2024.</p>
Business Planning and Performance Management	<p>When the Directorate Plans are reviewed, KPI's listed within the Directorate Plan should be replicated within the information provided in the Performance Monitoring Reports to Members. This would provide clarity and consistency, where currently the two documents do not.</p>	Medium	AD Legal, Governance and Licensing	30/09/2023	32	Outstanding	<p>Directorate Plans The new corporate priorities were added to directorate plans and sent to Assistant Directors on 4th October for completion by 31st October. Discussions have been held</p>

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
							with various Assistant Directors and at this current time a number of directorate plans are still outstanding, final approval will be required from Executive Directors and portfolio holders. When all directorate plans are completed and agreed, they will be published on Insite.
Accounts Receivable	<p>It should be ensured that debt write-offs are appropriately authorised in accordance with the Authorised Signatories Listing.</p> <p>The Group Accountant should collate the reason for these debts and the reason for the write-off for presentation to the FSM for retrospective consideration resulting either in approval or re-instatement of the debt.</p>	Medium	AD Resources	31/07/2023	93	Progress slower than planned	Awaiting information from Embridge on the likely cost to implement this change as well as adding reason codes on Credit Notes (which currently go through an authorisation process).
Accounts Receivable	<p>Debt write-offs should be regularly reported to senior management; they should include the following details:</p> <ul style="list-style-type: none"> <li>• Name of the debtor</li> <li>• Reason for the write-off</li> <li>• Age of debt</li> <li>• Amount written-off</li> <li>• Recovery action that was undertaken, where appropriate, to demonstrate that all avenues were exhausted to recover the debt prior to it being written-off.</li> </ul>	Medium	AD Resources	31/07/2023	93	Progress slower than planned	Included within the power bi monitoring. Whilst we currently collect write off reasons - it may be onerous to detail out full steps taken - generally speaking they become un-economic to collect
Income	Direct Credits Suspense Clearing Reports should be regularly reviewed and updated with details of what actions / investigations are being undertaken to clear the items. Due by dates should be applied to the clearing of the items, and if not cleared, an escalation process needs to be implemented.	Medium	AD Resources	30/06/2023	124	Outstanding	<p>2023/24 is reviewed/chased weekly, and balanced back to U4 (Financial Management System). Amounts are posted to suspense on a daily basis so the balance is constantly moving.</p> <p>Prior years still need to be reviewed.</p>
Income	Annual reviews should be undertaken of Pay360 users to ensure that staff who transfer roles within the Authority have appropriate levels of access to the system, and that leavers have their access removed.	Medium	AD Resources	30/09/2023	32	Outstanding	<p>Leavers are emailed to Mandy every month from personnel and any of these who are Pay360 users are deactivated on the system. We are not informed when members of staff change roles or move departments.</p> <p>We could email out once a year to active users to see if they still need the system (End Jan 24) but Pay360 will deactivate anyone who has not processed a transaction in the last 90 days. They will need to contact one of the Admin users to activate their user profile.</p>

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
Procurement and Contract Management	<p>The CSOs should be reviewed and updated where appropriate; for example, the name of the current Monitoring Officer and the names of the current Procurement Team members should be included. The CSOs should also be updated to make reference to the publication of contracts in FTS above the UK threshold (replacing the reference to the publication of contracts in OJEU above the EU threshold). The CSOs should state the frequency of review and the date of the next review.</p> <p>The Council's Procurement Rules as stated on the Authority's website should be updated to reflect the requirement to publish contracts above the UK thresholds in FTS. Also, the threshold levels should be updated.</p>	High	AD Programme and Project Delivery	30/06/2023	124	Progress slower than planned	<p>CSO review underway, now linking into an updated Procurement Strategy, following the Procurement Bill proceeding to Royal Assent (Oct 24). Following a six-month preparation period (estimated to begin in April/May 2024), the Government Commercial Function has advised that it expects that the commencement of the new Procurement Act 2023 ("the Act") will take place in October 2024. The councils revised procurement strategy, including full amendments of CSO, will follow this timeline. Interim updates to the CSO may be made before this date following the EELGA review. Updates required to the Council's website in the recommendation have been actioned.</p>
Procurement and Contract Management	<p>All procurements over £25,000 should be brought to the attention of Procurement to ensure that procurement rules / CSOs are followed. Procurement should send out a global email to all departments and service areas within BCKLWN and AWN requesting them to provide details of all procurements over £25,000, and send out a reminder email each year.</p> <p>Procurement should monitor responses to ensure all are returned, instead of accepting a non-response as meaning no contracts are in place. If nothing is forthcoming, Procurement need to escalate it to the appropriate AD.</p> <p>This will ensure that Procurement are made aware of all contracts negotiated by the Authority and that they are recorded in the Contracts Register.</p> <p>The Procurement Strategy should be amended to state that all procurements over £25,000 are brought to the attention of the Procurement Team, which is in line with the tender threshold.</p> <p>In addition, Procurement should check that a valid contract exists before a new supplier</p>	Medium	AD Programme and Project Delivery	30/06/2023	124	Progress slower than planned	<p>Updates to procurement strategy referred to in the recommendation will be made as above by the revised due date. In the interim, the CSO may be updated with regards to threshold levels.</p>

Audit area	Recommendation	Priority	Responsible Officer	Due Date	Days Overdue	Status	Latest Response
	is set up on the Finance system.						
Procurement and Contract Management	<p>Procurement should be given access to the Analyser function within Unit4 to enable them to analyse supplier spend during the year.</p> <p>Budget override facilities and fund check alerts should be built into Unit4 so as to alert budget managers where spend exceeds CSO thresholds.</p>	Medium	AD Resources	30/06/2023	124	Progress slower than planned	A technically feasible solution of preparing regular reports of supplier (not necessarily contractual only) transactions was proposed - awaiting decision from Financial Systems Manager.