West Lindsey
District Council
The Entrepreneurial Council

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DRAFT Internal Audit Progress Report at 19th December 2017

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Introduction

1. The purpose of this report is to:

    ▪ Advise of progress made with the 2017/18 Audit Plan

    ▪ Provide details of the audit work undertaken since the last progress report.

    ▪ Provide details of the current position with agreed management actions in respect of previously issued reports

    ▪ Raise any other matters that may be relevant to the West Lindsey Governance & Audit Committee role

Key Messages

2. Work continues to progress on the 2017/18 audit plan with all audit reviews except one scheduled for quarters two and three either started, at draft report stage or completed.

3. The following audits have been completed since the last progress report and details are included in this report:
    -   Quality of Decision Making consultancy review
    -   Commercial Plan Phase 2
    -   Bank Reconciliation
    -   Licensing
    -   NKDC Partnership review

    The Sales & Invoicing audit is at draft report stage.

    Full details of progress are detailed in the Internal Audit Plan schedule in **Appendix 2.**

4. The only audit that has not commenced is ICT Patch Management. The Systems Development and ICT Manager has asked that this be delayed as the Council has recently been through PSN accreditation which gives some assurance that patch management arrangements are satisfactory. There has also been a change to the patch management process and it seemed sensible to allow this approach to bed in before undertaking the audit. It was agreed with the management team that this audit would be completed in quarter 4.

5. We have delivered 62% of the 2017/18 Internal Audit Plan against a quarter three target of 69%.

6. Good progress has been made in implementing audit recommendations - there are currently 2 overdue actions. 1 is medium priority and 1 is high. The high priority action relates to the ICT Infrastructure audit which was limited assurance. Details on the outstanding actions can be found in **Appendix 3 & 5**.

7. During quarter three we were asked to provide additional support to the Benefits section to help complete extra subsidy testing required by External Audit. This work supported a more accurate assessment on the errors found in initial testing and helped ensure subsidy claim overpayments were accurate and not based on estimated costs.

Internal Audit work completed at 19th December 2017

8. The following audit work has been completed and final reports have been issued since the progress report presented to the last meeting of the audit committee:

High Assurance	Substantial Assurance	Limited Assurance	Low Assurance	Consultancy
	Bank Reconciliation Licensing Shared Services with NKDC		Commercial Strategy	Quality of Decision Making

Note: The Audit Committee should note that the assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. Definitions levels are shown in **Appendix 4**.

9. Below are summaries of the audit reports issued. :

Bank Reconciliation – Substantial Assurance

Our review provided substantial assurance that there is a robust bank reconciliation process in place.

There are designated knowledgeable and experienced officers from the Finance team who perform the bank reconciliation, following a robust manual process which has been in place for a number of years. There is a rotation between different officers reconciling each bank account. There is also separation in duties between officers and a good management oversight and approval system in place. Senior officers are scrutinising mismatched and unreconciled payments before signing off the monthly bank reconciliations.

A new ICT bank reconciliation system was launched in 2016 with the aim to be used for fully automated bank reconciliation process and to achieve efficiencies in officers' time and simplify the bank reconciliation process as a whole. It has taken over a year to test the new ICT system and we have been told that it is now working as expected. However the reports produced from the new ICT system are yet to be fully tested and implemented. Until this has been finalised the bank reconciliation is still performed by a manual process. As a result it was agreed with the Finance

and business support manager to do a follow up of this audit which will concentrate on testing the new ICT system when the reports produced are fully tested and implemented.

Licensing – Substantial Assurance

The Licensing section provides an important statutory service to the Council and its residents. It helps ensure that relevant activities and businesses are licensed.

We found that systems and controls are operating effectively and this provides a substantial level of assurance for the service against the reviewed risks.

The service has been proactive in identifying and actioning possible risks to the Council around the licensing function. This includes ensuring safeguarding is a key element and consideration of the licensing process. It has also acted on advice to ensure the Councils constitution and committee structure remains legally compliant and up to date.

A key element of the review was ensuring safeguarding systems are managed effectively. We found that the service has robust application controls in place which provide assurance that only bona fide applications are processed. Further processes have been introduced including a taxi driver safeguarding on- line training, that all drivers are required to take.

We made several recommendations to further support the effective working of the service including:

- Safeguarding – Ensure the minority of drivers who have not completed the on-line safeguarding training are monitored and encouraged to take the training.
- Risk Management – Review the operational risk register and ensure the service has captured recorded and monitors relevant service risks.

Shared Services with NKDC– Substantial Assurance

Over the last few years the Council has developed partnership working with North Kesteven District Council. The partnership is now one of the most important to the Council and encompasses ICT, payroll and other services.

There is robust governance arrangements are in place for the delivery of the shared services. Individual services are overseen by operational managers and the partnership as a whole is overseen by strategic managers from both Councils. There are regular operational meetings and regular quarterly review meetings attended from both operational and strategic managers where performance, feedback, concerns and future plans are monitored and discussed.

We identified a number of areas where the Council is able to improve the working of the partnership:

- Establish more clarity around the future strategic direction of the partnership, for example clarification of each partner's position for a possible move towards cloud based computing; the commercial appetite of the partnership and the future offer for the ICT teams.

- Operational risks are recorded in operational risk registers, however the risks for the partnership as whole could be recorded in a partnership risk register.
- Since the beginning of the partnership the Council's ICT budget has nearly halved from £401,500 in 2012/13 to £220,900 for 2017/18. A review of the financial savings achieved by the partnership will enable the council to assess if the savings identified in the initial business case for the creation of the partnership have been achieved

Commercial Strategy – Low Assurance

Becoming more commercial is a key Council theme. The aim is to increase income through commercial ventures to ensure key Council services continue to be provided. The commercial approach and corporate aim is also to make staff more aware of commercial thinking and change the culture of the Council.

We carried out a consultancy review of commercial plans and governance in 2016. This audit is a follow up of that work to provide assurance on the progress made in delivering the Commercial Strategy and year one 2016/17 delivery plan.

The Council has been through a period of transition and change over the last two years which has inevitably had an impact on the effectiveness of the delivery of its Commercial Plan. There have been several changes in the lead officers as the Commercial Director, Interim Commercial Strategic Lead and Chief Executive – all who took the lead on this plan - have left the Council. This has resulted in changes in approach and a lack of continuity over some of the strategies and projects. There remains a significant amount of work outstanding with only 50% of the 2016 / 17 success measures achieved and our audit identified some key areas of improvement which is why we have given Low assurance.

Our review, did however, find that the Council has continued to develop its commercial activities and culture and has made progress in some areas - including the purchase of Sure Staff business and being nominated for a commercial award. Recent audits have also showed good control processes are in place around Growth, Project Management and Effective Decision Making.

Full details of the report are attached in **Appendix 1**

Quality of Decision Making – Consultancy

The Council is developing some large scale programmes and projects of work. It is borrowing capital to support the corporate plan and invest in the District.

It is important that decisions in respect of the programmes and projects are made in the right way through a process of developing business cases, scrutiny and challenge and approvals through the appropriate Committee.

Our review identified that the decision making process for large scale programmes and projects is robust and can be considered to be supportive of good decision making.

It is not possible for any decision making process to guarantee that the best decision is made in all circumstances, however the process operated by the Council has created an environment that supports the taking of decisions that achieve the best outcome for the Council.

We sent questionnaires to twenty two members who had been involved in the decision making process and five members responded to our questionnaires. The overall feedback from members involved in the decision making process was positive. All agreed or strongly agreed that they fully understood the decision being made and that the officers provided complete answers to all the questions put to them.

Overdue Audit Recommendations

10. Outstanding Internal Audit recommendations are tracked and monitored along with the Council's Business Improvement Officers to ensure actions are accurately recorded and monitored. This helps to maintain oversight and momentum.

11. There are 2 overdue management actions of which 1 is High priority. Both of these actions have had the date for completion extended.

    Appendix 3 & 5 provides details of all outstanding recommendations.

Performance Information

12. Our performance is measured against a range of indicators. We are pleased to report a good level of achievement against our targets – the table below shows our performance on key indicators as at 19th December 2017.

Performance Details 2017/18 Planned Work

Performance Indicator	Annual Target	Target to date	Actual
Percentage of plan completed.	100% (revised plan)	69%	62%
Percentage of key financial systems completed.	100%	0%	*0%
Percentage of recommendations agreed.	100%	100%	100%
Percentage of recommendations due, implemented.	100% or escalated	100% or escalated	100% or escalated
Timescales: Draft report issued within 10 working days of completing audit.	100%	100%	100%

Final report issued within 5 working days of CLT agreement.	100%	100%	100%
Period taken to complete audit – within 2 months from fieldwork commencing to the issue of the draft report.	80%	80%	58% (4 of 7)
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Excellent

*Work scheduled in and due to start February 2018, this will give us almost a full 12 months of financial transactions for the review.

Commercial Plan Delivery

Background and Context

Becoming more commercial is a key Council theme. The aim is to increase income through commercial ventures to ensure key Council services continue to be provided. The commercial approach and corporate aim is also to make staff more aware of commercial thinking and change the culture of the Council.

We carried out a consultancy review of commercial plans and governance in 2016. This audit is a follow up of that work to provide assurance on the progress made in delivering Commercial plans.

The Council's 2016 – 2020 Commercial strategy covered four main themes.

- Generating income through charging, trading and investment
- Securing greater external funding
- Increasing capital and revenue returns through delivering housing and growth
- Enhancing the councils commercial culture and capability.

The Councils Commercial approach is a red risk on the strategic risk register. There were also commercial red and amber emerging risks raised during 2016/17 assurance mapping.

Scope
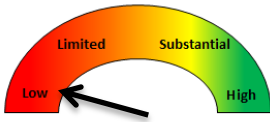
The scope was agreed with the Corporate leadership Team.

With the focus being:'Review the commercial strategy and year one delivery plan to assess progress on key commercial projects and review the governance structures and strategic direction of commercial work'.

Risks

To provide assurance the following risk areas to be reviewed -

- Insufficient capacity, capability and staff engagement to deliver. Is the Council aligning its resources and structure to be able to deliver on the Commercial plan themes and objectives?
- Failure to set, monitor and deliver commercial plan targets. The Council will not deliver the required income target by the 2020 target date.
- Ineffective governance structures and decision making process to support the delivery of commercial projects.
- A lack of clear strategic direction on commercial aims and projects affects the Councils ability to deliver.

- Failure to manage the risks around delivering the commercial year one plan.

Level of Assurance

Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Risk 1 - Insufficient capacity, capability and staff engagement to deliver. The Council does not align its resources and structure to be able to deliver on the Commercial plan themes and objectives.	Amber	0	1
Risk 2 - Failure to set, monitor and deliver commercial plan targets. The Council will not deliver the required income target by the 2020 target date.	Red	1	1
Risk 3 - Ineffective governance structures and decision making process to support the delivery of commercial projects.	Red	2	1
Risk 4 - A lack of clear strategic direction on commercial aims and projects effects the Councils ability to deliver.	Red	1	0
Risk 5 - Failure to manage the risks around delivering the commercial year one plan.	Amber	1	2

Key Messages

The Council has been through a period of transition and change over the last two years which has inevitably had an impact on the effectiveness of the delivery of its Commercial Plan. There have been several changes in the lead officers as the Commercial Director, Interim Commercial Strategic Lead and Chief Executive – all who took the lead on this plan - have left the Council. This has resulted in changes in approach and a lack of continuity over some of the strategies and projects. There remains a significant amount of work outstanding with only 50% of the 2016 / 17 success measures achieved and our audit identified some key areas of improvement which is why we have given Low assurance.

Our review, did however, find that the Council has continued to develop its commercial activities and culture and has made progress in some areas - including the purchase of Sure Staff business and being nominated for a commercial award. Recent audits have also showed good control processes are in place around Growth, Project Management and Effective Decision Making.

The outcome of our audit will enable the Council to take stock of progress to date, review and re-focus the priorties and activties contained in the Commercial Plan. We provide recommendations to help strengthen exisiting

arrangements – in particular:

- Monitoring of delivery of projects and revenue income against the 1 million pound target could be developed as the comemrcial income is not reported on (other than as part of the overall budget position) and is not currently included in the Progress and Delivery reports provided to Prosperous Communities Committee.

- Previously there was a commercial strategy and 2016/17 delivery plan. There is no 2017/18 delivery plan and the strategy is due for an update - this has not been completed (due to the departure of key officers). This, along with changes in the lead officer has effected clarity on the Council's strategic direction, which sits at the heart of effective management and delivery of its commercial aims. Any change and move away from a defined commercial approach to increasing income through business as usual activities or using the Medium Term Financial Plan in place of a commercial strategy should be agreed, approved and communicated to staff.

- The Entrepreneurial Board is the key monitoring and governance board for the Council. At the two meetings we attended one was cancelled and one was not effective, in providing the support and strategic direction as set out in the boards Terms of Reference. This was partly due to the running and chairmanship at the meeting. The impact of this is that some programmes and projects are not receving the strategic management and overview they require. This can affect delivery and progress of projects.

To help address our findings we recommend the Council should consider the following areas:-

CORPORATE GOVERNACE

- Explore and document the Councils' risk appetite for taking on commercial projects. Determine the maximum finacial exposure and risk the Council is prepared to take in support of commercial aims.
- Review and strenghten member scrutiny to ensure there is effective challenge for delivery plans and new projects.
- There is no evidence of tracking the one million pound revenue target for commercial work, which further supports the need for scrutiny and challenge.
- Review the risk management of new commercial projects and ensure there is effective monitoring of risks and mitigating actions.

BOARD GOVERNACE

- The board should meet monthly so it can provide ongoing support to projects.
- Core members should ensure they provide the strategic level of support and guidance that project managers require and that are set out in the terms of reference.
- The agenda should be used to steer the meetings and members of the board should ensure that all items on the agenda are covered.
- Ensure the board remains effective and provides value for money and strategic support by focussing on key issues and providing proportionate input to agenda items.
- Verify that summary reports accurately report project milestones as recorded in original documents.
- Apply a change control process if officers wish to amend milestone details or dates.

STRATEGY

- The Council defines its approach to income generation whether this is as commercial activities supported by a commercial plan or business as usual for services with income targets and commercial thinking.
- The Council ensures it's commercial aims, strategy and deliverables are recorded and communicated to staff.
- Any new or alternative approach to corporate commercial income generation should be clearly communicated to staff.
- Ensure there is effective monitoring and management engagement with any new strategy or delivery plan.

PROGRESS

- Confirm if a year two delivery plan is going to be created to follow on from the year one delivery plan.
- At the end of 2016/17 a summary report was made to members showing that 50% of measures had been delivered. Verify how the incomplete measures from the year one delivery plan are being monitored and progressed.
- Review how income from commercial projects can be separated out and reported to staff.
- Create a regular report for managers which can be shared with the wider teams to show the progress against this key Council target.
- The initial commercial strategy and year one delivery plan were very clear on their purpose. To raise £1 million of recurring revenue income by 2020. We could not evidence reporting or staff awareness of delivery aginst this target. Some refererence has been made in normal budget reporting but this was not clear or easily linked to the commercial plan – it related to cost pressures.
- Some staff were also not clear on the strategic direction and

approach due to a new strategy still being developeld and no second year delivery plan in place.

- The Council has a Meduim Term Finanical Plan – we suggest this is reviewed and updated with a 'reality check' undertakn on the impact of current progress on the commerial plan key themes.

Areas of Good Practice

The Council is increasing it's traded services and commercial activities through selling internal services to buying private businesses. This supports the cultural change wanted by management to take the commercial agenda forward.

Strategically there is more corporate resource for commercial activity and the direction of travel for corporate support is positive.

There are large growth and development programmes of work including lesuire projects, crematorium, housing and town redevlopment which all support additional income.

Managing your risks

Good risk management, including maintaining risk registers, helps the Council to identify, understand and reduce the chance of risks having a negative impact on achievement of its objectives.

Commercial is already recorded on the strategic risk register. Management may wish to review the controls and mitigating actions to ensure they remain current and if effectuively actioned mitigate the risk.
The Council should review and understand its risk appetite for commercial programmes and projects. This is key in determining what work to take on and establish the overall risk exposure of the Council..
The Council needs to ensure that there is effective risk monitoring by the board for all projects, including detailed summary reports containing risk management information . Approporate risk information and escalation processes should be put in place for high risk and issues.

Management Response

The outcome of this audit is dissappointing. With the good outcomes around decision making, programme management and growth over recent months, it is clear that the management and oversight of the commercial strategy has been less than satisfactory. Whilst not an excuse, the changes of key personnell has been a specific factor in the outcome of this audit and as the new Management Structure settles in, then it is opportune to ensure we don't allow this situation to continue or happen to other work areas.

The actions proposed below are designed not just to remedy issues around Commercial Strategy but to ensure that all work areas, in particular those within the remit of the Programe Board, have appropriate oversight and scrutiny.

It should be noted that given this work was the remit of the Chief Executive and Commercial Director the new working arrangements will achieve greater oversight by ensuring the Commercial Strategy is now embedded within the the generic plans of the organisation with a specific section that aggregates the commercial activity to ensure our commercial culture is not lost.

In addition the new structure has also created a dedicated Programme and Performance Team whose role will ensure that all programme areas will be delivering quality documentation and record keeping, something clearly lacking in the underpinning of the Commerial Strategy over the last twelve months.

It is pleasing however, that Internal Audit have recognised, despite this dissapointing outcome, a number of commercial projects have been successfully delivered over the last two years and that those in train at this time continue to be well managed.

Management would like to thank the Internal Audit for their work on this audit and the constructiive approach to the actions and outcomes.

Appendix 2 – Audit Plan Schedule

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Quality Decision Making	Consultancy - review to provide insight and support on the Councils decision making process by reviewing a sample of key decisions.	May 17	May 2017	Aug 17	Complete Consultancy
Development Management Services Phase 2	Phase 2, provide assurance that improvement plans and changes have led to better outcomes and a sustainable Development Management Service.	May 17	May 17	Oct 17	Complete Substantial Planning and S106 Limited Planning Enforcement
Commercial Plan Phase 2	Provide assurance on the management and delivery of the key Commercial Plan themes. Review how services and key projects are structured and align to the commercial plan deliverables and objectives.	April 17	April 17	Oct 17	Complete Low Assurance
Housing Benefits Subsidy	Test a sample of benefit cases to on behalf of the external auditor KPMG to provide assurance on the subsidy claimed by the Council	Q2 July	July 17	Sept 17	Complete Substantial Assurance
Bank Rec	New system in place, audit requested by Finance manager to provide assurance that the new system is operating as intended and providing a robust bank rec Process.	July 17	Aug 17	Oct 17	Complete Substantial Assurance

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Procurement	Provide assurance on the procurement process and rationale. Review whether alternatives are considered as part of the process including partnerships, shared services and Commissioning.	Sept 17	Dec 17		WIP
Licensing	To provide assurance on the Licensing service and how it is managing safeguarding issues.	Oct 17	Oct 17	Nov 17	Complete Substantial Assurance
NK Partnership	Provide assurance on the monitoring and management of this key Partnership.	Aug 17	Aug 17	Dec 17	Complete Substantial Assurance
Sales and Invoicing	To provide assurance That managers understand the commercial principals of Traded services. To provide assurance that finance systems and invoicing are compatible with commercial aims.	Aug 17	Aug 17		Draft report
ICT Patch Management	Confirm that software updates and patches are effectively applied and monitored across the Councils key ICT applications.	Q4			To start Jan – Mar 18
Good Governance Ethics	Consultancy - Review the Council governance arrangements against recommended CIPFA best practice and provide assurance on the systems,	November 2017	Jan 2018		Terms of reference agreed.

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
	processes and outcomes.				
Combined Assurance	Document the Councils critical areas to provide an assurance rating to inform the audit plan and report to management and members.	Q3	Oct 17		Draft report awaiting Management final sign off.
Choice Based Letting's Follow Up	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	October 2017	October 2017		Draft report
Local land Charges Follow Up	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	October 2017	Nov 17		Draft report
Programme Board and Growth	Review the workings of the Programme Board and follow up on 2016 growth audit work and provide assurance on project and programme work in delivery.	Q4	Jan 2018		TOR agreed start Jan – Mar 18
Key Controls Finance	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's Financial control environment.	Q4			To start Jan – Mar 18
PCI DSS Follow up	A follow up review of the Limited assurance review carried out in 2016/17	Q4			To start Jan – Mar 18
Progress and	A follow up review of the	Q4			Initial

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Delivery Follow up	limited assurance review from 2016/17.				meeting booked Dec 2017
ARCUS ICT System – Consultancy	Review and provide advice on the Councils project management and approach to procuring this new ICT system	Q4			To start Jan – Mar 18
GDPR	Provide assurance on the Councils plans and preparedness for the new Data Protection rules roll out in 2018.	Q4			To start Jan – Mar 18

Appendix 3 - Overdue Audit Recommendations at 19th December 2017

Data is for audits where recommendations were due to be implemented by 19th December 2017

Activity	Issue Date	Assurance	Total Recs	Recs implemented	Priority of Recommendations o/s		
					High	Medium	Not yet due
ICT Infrastructure	August 2013	Limited	15	14	*1	0	0
Key Policies and Procedures 2016/17	Sept 2016	Substantial	12	11	0	1**	0
Totals			27	25	1	1	0

* Original date for completion 31.12.2103, revised date 31.03.2018.
**Original date for completion 31.03.2017, revised date 31.01.2018.

Appendix 4- Assurance Definitions[1]

High Assurance	Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance. The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.
Substantial Assurance	Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance. There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.
Limited Assurance	Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance. The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.
Low Assurance	Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance. There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

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[1] These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

Appendix 5- Details on overdue audit recommendations 2017/18

Name	No.	Priority	Finding	Ref	Status	Agreed management action	Date to be completed	Response Comments	Revised date for completion	Person responsible	Rating
WLDC_ICT_ Infrastructure 12/13	3	High	A 'high-level' IT strategy is being produced, however we were advised that it may not cover the use of 'shared' resources across authorities, including for example people and IT resources. The draft ICT strategy was not seen during the audit.	3.1	Not Implemented	Agreed Gareth Kinton (ICT Manager) will progress the recommendation for a detailed IT strategy with the business. It is recognised that the IT strategy should 'align' with other strategies from partner Authorities to whom closer integration may be required in the future.	31/12/2017	The ICT strategy has been in development for some time and whilst a full strategy has not been agreed during that period the development and progression of Corporate ICT has continued to be developed. An ICT Strategic Overview was agreed with Corporate Policy and Resources in June 2015 and a draft strategy was produced in October 2016. In recent months we have had SOCITM undertaking work to review our current plans and carry out maturity surveys of IT and Digital provision. Whilst an IT strategy will be delivered this will now be aligned with the work on our Closer to the Customer (CTTC) programme and digital considerations which are currently being scoped with the assistance of consultancy expertise.	31/03/2018	Michelle Carrington	Limited Assurance

Name	No.	Priority	Finding	Ref	Status	Agreed management action	Date to be completed	Response Comments	Revised date for completion	Person responsible	Rating
Key Policies & Procedures	5	Medium	There is a corporate retention and destruction schedule which is located on the Council's Minerva site. This was last updated in 2014. Although key policies are stated within the retention policy, they are not explicitly stated individually but it is clear how long they have to be retained for. There is currently an ongoing corporate project 'Implementation of the Records Management Policy'. This has been rolling since 2015. This will not only bring the retention and destruction schedule up to date but will help to address document control such as naming conventions and versioning. Implications Without a records management policy providing clear direction on records retention and document control, staff have no approved guidance on how long they should retain key policies and procedures and there will potentially be an inconsistent approach to document control.	5.1	Not Implemented	Appropriate focus and scrutiny on the management of the project will be undertaken to realise the achievement of the objectives	31/12/2017	1. Presentation of project progress and next steps given to SLT members on 2/5/2017. 2. R&D Schedule being updated as information is identified. Included as an action on the GDPR Implementation project and planned for issue end Dec 2017/ Early Jan 2018.	31/01/2018	Steve Anderson - Information Governance Officer	Substantial

End of report