

Governance, Risk and Best Value Committee

10.00am, Tuesday 5 June 2018

Response to GRBV decision on historic Internal Audit findings

Item number 7.5
Report number
Executive/routine
Wards
Council Commitments:

Executive Summary

The purpose of this paper is to present the Council's response to the decision of the Governance, Risk, and Best Value Committee ("GRBV") in May 2018 in relation to historic Internal Audit findings.

Statements have been obtained from each Directorate that confirms their ability and capacity to address all the full population of current, historic and emerging Internal Audit ("IA") findings and their capacity to support delivery of the 2018/19 Internal Audit annual plan.

These statements are supported by a Council wide action plan ("Action Plan") that addresses the points raised by the GRBV decision, and confirms that services will prioritise workloads to ensure appropriate focus on implementation of their remedial actions.

The implications for Internal Audit capacity is under consideration by the Executive Director of Resources.

To ensure dissemination of the decision, the Chief Executive has also issued a communication reminding staff that scrutiny and mitigation of risks identified during internal audits is the responsibility of all to ensure reduced risks and improved performance, thereby protecting frontline services through the efficient use of finances.

Finally, a reporting format has been designed to support referrals of overdue Internal Audit findings to the relevant Executive Committees for their attention and follow-up.

Response to GRBV Motion on historic Internal Audit findings

1. Recommendations

- 1.1 It is recommended that the Committee notes the Council's response to the decision on historic Internal Audit findings.

2. Background

- 2.1 Following presentation of a report on historic Internal Audit findings, a motion on the Council's approach and capacity for addressing both current and historic Internal Audit findings was agreed at Committee in May 2018. The terms of the agreed decision are attached at Appendix 1 for reference.
- 2.2 The decision included a requirement to consider the adequacy of resources in Internal Audit and requested the creation of a suitable reporting format enabling referral of overdue Internal Audit findings to the relevant Executive Committee for their attention and follow-up.

3. Main report

Total Population of Internal Audit Findings

- 3.1 As at 16 April 2018, there were a total of 86 open IA findings (High; Medium and Low). Of these, 39 (45%) were designated as being overdue.
- 3.2 A further 30 historic High and Medium IA findings have been reopened as overdue based on self-attestation by Directors and Heads of Service. A further 56 draft findings (approximately two-thirds of which are high or medium rated) are included within draft IA reports that are being finalised as part of the 2017/18 Internal Audit plan. Additional findings are also expected to be raised from three ongoing reviews that have not yet reached draft reporting stage.
- 3.3 Consequently, the Council will need to address a population of circa 170-180 findings, including 67 (circa 40%) that are presently overdue.
- 3.4 Note that this total excludes the 53 low rated IA findings raised between 1 April 2016 and 31 March 2017 that were not included in the Council wide self-attestation exercise. Directors will address these separately as the focus is currently on the high and medium risks.

- 3.5 Since the decision at the May Committee meeting, the following progress has been made:
- 3.5.1 There are 67 overdue findings within the full population of 116 open and overdue findings. All 67 now have clear next steps and actions if they are not already recommended for closure;
 - 3.5.2 39 findings are with Internal Audit recommended for closure, pending validation of completion of the relevant management actions;
 - 3.5.3 72 findings are designated 'Will be treated - in progress by Service Area';
 - 3.5.4 5 findings have been closed;
 - 3.5.5 All Directors have confirmed that they do not expect any adverse impact on Service Area workloads. This will continue to be assessed by CLT as the relevant actions are progressed.

Director Statements and Action Plans

- 3.6 Statements have been obtained from each Directorate that confirms their ability and capacity to address this population of IA findings and support delivery of the 2018/19 IA plan. Each Director has confirmed that they are satisfied with the Action Plan submitted for their Directorate and that they have sufficient resource to support closure of the current open and overdue IA findings, the emerging findings from draft IA reports and the planned 2018/19 audits.
- 3.7 These statements and the Action Plan address the points raised in the decision, and details how services will prioritise workloads to ensure appropriate focus on implementation of their remedial actions. The Action Plan is attached at Appendix 2. It should be noted that Internal Audit has not yet reviewed the adequacy of actions and timeframes detailed in the consolidated Action Plan given the tight timeframes for preparation by service areas and reporting.
- 3.8 A list of ongoing Internal Audit work within each Directorate is set out in Appendix 3.
- 3.9 The Chief Executive will be monitoring each Directorate's audit actions on a regular basis and this will continue to be regularly reported to CLT. In addition, challenge panels will be put in place to ensure that actions are being progressed.

Internal Audit Resources

- 3.10 The impact on Internal Audit capacity is presently being considered by the Executive Director of Resources.

Communication

- 3.11 To ensure dissemination of the decision, the Chief Executive has also issued a communication reminding staff that scrutiny and mitigation of risks identified during internal audits is the responsibility of all to ensure reduced risks and improved performance, thereby protecting frontline services through the efficient use of finances. This message will be reinforced by a further message from the Chief Executive in a video supporting the launch of the new IA follow-up system and rebranding in July, and training delivered by the IA team.

Executive Committee Referral Report

- 3.12 A reporting format has been designed to support referrals of overdue Internal Audit findings to the relevant Executive Committees for their attention. This is attached at Appendix 4.

4. Measures of success

- 4.1 Appropriate action is taken by Service Areas to address service delivery risks associated with IA recommendations that have not been implemented or implemented and not effectively sustained.

5. Financial impact

- 5.1 There are potentially financial risks associated with historic IA findings that have not been addressed. However, although these have not been quantified, they are not expected to be material as financial risk is also subject to review by external audit.

6. Risk, policy, compliance and governance impact

- 6.1 Risks identified by IA have not been effectively addressed and mitigated by Service Areas.

7. Equalities impact

- 7.1 Not applicable.

8. Sustainability impact

- 8.1 Not applicable.

9. Consultation and engagement

- 9.1 Not applicable.

10. Background reading/external references

- 10.1 [Internal Audit - Historic Internal Audit Findings - Item7.3](#)
- 10.2 [GRBV Historic Internal Audit Findings Motion - Item 7.3](#)
- 10.3 [Internal Audit Annual Plan - Item 7.2](#)

Andrew Kerr

Chief Executive

Contact – Nick Smith, Head of Legal and Risk, nick.smith@edinburgh.gov.uk | Tel: 0131 529 4377

11. Appendices

Appendix 1 – GRBV Decision

Appendix 2 – Action Plan

Appendix 3 – List of ongoing Internal Audit work within service areas

Appendix 4 – Executive Committee Referral Report

Addendum by the Conservative Group

Appendix 1

Governance, Risk & Best Value Committee

8 May 2018

Item 7.3 – Historic Internal Audit Findings

Committee:

Requests Chief Executive to provide a fully populated version of Table 1 at Appendix 2 to the next meeting of GRBV detailing:

- 1) Audit Finding identified;
- 2) Current position of Audit Finding; has it been treated, ignored or whether it is no longer extant;
- 3) How each outstanding Audit Finding is to be treated to minimise the risk to the Council and the timescale in which necessary actions will be carried out;
- 4) The resource required by each Directorate to carry out the actions detailed at 3 above;
- 5) Any additional resource required by the Council's Internal Audit function to ensure that the actions identified in the paragraphs above can be undertaken;
- 6) Where any additional resource identified will come from and the impact of this on Service Delivery;

Further that a list of audit work being carried out by each Service is prepared and brought to each Committee so consideration can be given to what projects can be delayed or set aside in order to create sufficient time for staff to carry out the remedial actions required.

Reminds officers and Councillors that scrutiny and mitigation of risks as identified during internal audits is the responsibility of all to ensure reduced risks and improved performance thus protecting frontline services via efficient use of finances and therefore recommends:

that high and medium level findings which are not treated by officers in the timescale agreed with Internal Audit (overdue findings) are forwarded to the relevant Executive Committee with a revised report format which makes clear that it is the responsibility of Executive Committees to ensure that any high or medium audit findings within the remit of their Committee are dealt with by officers and risks appropriately treated or mitigated.

Moved by Councillor Mowat

Seconded by Councillor

Internal Audit - Open and Overdue Recommendations as at 13/04/2018

The objective of this document is to provide Directorates and Service Areas with details of all open and overdue Internal Audit findings.

The report will be produced on the 10th of each month (or nearest working day) with responses from findings owners required by the 15th of each month

Current volume of Open and Overdue Internal Audit Findings as at 29 May 2018

	Open 13/04/2018	Historic Re- Opened	Totals
Communities and Families	4	2	6
Health and Social Care	28	9	37
IJB	7	0	7
Resources (including Pensions and ICT)	23	7	30
Place	15	5	20
Strategy and Insight	6	7	13
Safer and Stronger Communities	3	0	3
Total Open and Overdue Findings	86	30	116

Reconciliation - Communities & Families

Open findings as at 13th April 2018

Service Area Code																			
Unique No	Project Code	Project Name	Group	Issue Code	Rating	Finding	Business Implication	Recommendation	Agreed Management Action	Status	Due Date	Revised Date	Revisions	Status Update	Owner	Audit Contact	Treated	Additional Resource Requirements	Impact on Service Workload
CF1619 SS.3	CF1619	Complaints Process	Communities & Families	ISS.3	Medium	The Chief Social Work Officer conducted a review of complaints handling for secondary schools in 2015 and surveyed the head teachers of the 18 secondary schools which had not recorded a complaint in the previous years. 9 head teachers responded that they were unsure what type or level of complaints should be shared with the Advice and Complaints (Education) Service, and acknowledged that they had not followed the complaints procedure. Perhaps as a result of increased awareness of the complaints	Performance information is inaccurate as it does not include all Stage 1 complaints. There is a risk that complaints are not being reported/handled appropriately by the schools, meaning problems are not addressed early on and may escalate. Communities & Families Risk Group or Head	We recommend the Advice & Complaints (Education) Service issues guidance to schools on what should be handled and recorded. This may be delivered most effectively through forums such as the Communities & Families Risk Group or Head	The current Jadu form will be reviewed, in consultation with the wider work ongoing within Education Services to ensure that complaint information can be collected at an earlier stage in the process.	Overturn	31/08/2017	31/07/2018	1. Suggest to Close	A meeting was held on the 3 May 2018 with the Chief Internal Auditor and Internal Auditor. There is no change in the process and the data recording process still applies. Education complaints cannot be logged on the Council wide complaints system (Captus). Robust procedures are in place to ensure that all Education complaints are recorded and responded to as per the Council's complaints process. Andy Gray, Head of Schools and Lifelong Learning agreed to access the risk and is assured that the Education complaints are being recorded within timescale.	Frances Smith, Advice & Complaints Officer (Education)	Lesley Newdell	With IA for validation	N/A	N/A
CF1621 SS.2	CF1621	GIRFEC Named Person	Communities & Families	ISS.2	High	There is currently no defined Named Person allocation or process for children aged 16 to 18 no longer in secondary education.	There is a risk that without a defined process a +16 vulnerable person may not receive the required support or assistance resulting in harm to them and reputational damage to the Council.	A named person, or persons, should be defined to protect this group.	This is in progress. Two "Getting it Right Implementation Officers" are seconded to develop this work. The Young People's Service is currently being considered as being the service in which Named Persons will be provided for under-16s who have left school. Implementation of this service is conditional on the requirement for a +16 Named Person Service remaining within the relevant legislation which is being progressed through Parliament by the Deputy First Minister.	Overturn	30/09/2018	N/A	1. Suggest to Close	The timescale for implementation of this part of the legislation is still entirely unclear and there is no local authority that has yet developed a specific 16+ named person service. It is the intention of children's services management to use existing services such as the Young People's Service and Family and Household Support to provide this service if and when required. This will meet any statutory obligation.	Andy Jeffries, Interim Head of Children's Services	Anne Smith	Will be treated in progress by Service Area	N/A	N/A
CF1621 SS.3	CF1621	GIRFEC Named Person	Communities & Families	ISS.3	Medium	Although the GIRFEC legislation does not require documentation of chronology in Wellbeing Concern (WC) files, this currently works well in Child Protection (CP) files to enable analysis of history and patterns of concern, and is to be promoted as good practice. There is no single repository for all Wellbeing Concern and Child Protection notices to enable data sharing between SCD and Named Persons. Testing identified relevant information being recorded in the following mediums: Paper files, SEMS pastoral notes, OFF the shelf packages such as "on the button" and SWIFT. Testing evidenced that the current GIRFEC Child Protection records management requirements are not being fully adhered to, resulting in breaches of the Council's data protection policy and General Data Protection Regulations (GDPR) (April 2017). The following areas for concern were identified: Child Protection meeting notes retained in Pupil Progress Records (PPR) files; Additional Child Protection files being sent to a feeder High School for	Lack of chronology in Wellbeing Concern files can result in difficulty analysing the history and patterns of concerns raised. Lack of a single repository for all Wellbeing Concern and Child Protection notices to enable data sharing between SCD and Named Persons. Testing identified relevant information being recorded in the following mediums: Paper files, SEMS pastoral notes, OFF the shelf packages such as "on the button" and SWIFT. Testing evidenced that the current GIRFEC Child Protection records management requirements are not being fully adhered to, resulting in breaches of the Council's data protection policy and General Data Protection Regulations (GDPR) (April 2017). The following areas for concern were identified: Child Protection meeting notes retained in Pupil Progress Records (PPR) files; Additional Child Protection files being sent to a feeder High School for	A standard chronology template should be prepared for WC files and supported with guidance on the analysis of data, trends and preparing planning meeting summaries. Whilst we understand that the management accept the risk posed in relation to the current inability to share data, they should investigate the feasibility of using an established or introducing a new Data Management System (DMS) option by which the wellbeing chronology could be securely shared between relevant parties. Additionally, the SL and SCD registers should be updated to reflect the risk that data cannot currently be shared and could result in the risk of Directors will ensure that a service level agreement (SLA) has been established with all arms level organisations (ALDOs) that they support. The SLA should set out all services provided and received by the Council, key activities and deliverables, and the respective roles and responsibilities of the Council and the counterparty. The agreements should be for a one year period and refreshed annually to ensure that agreed services and charges remain appropriate.	1. Current seconded staff will develop a template for chronology. 2. GIRFEC training will reinforce the need for named person in school to put in place a chronology of wellbeing concerns. Training will also specify that where the level of concern leads to a lead professional being appointed (e.g. social worker), that person then becomes responsible for the preparation of the single child plan including subsequent versions of the chronology. 3. The risk of continuing to operate with separate electronic recording systems for schools and social care is accepted by senior management as no practicable solution currently exists within any of the 12 Local Authorities in Scotland. SL and SCD will update their risk registers to reflect this accepted risk. 4. There is good practice evident in special schools in relation to records management. The officers currently seconded to develop GIRFEC recording practice in schools will review the learning from this, issue guidance to schools about application of Records Management policy/procedures, and offer training as appropriate. 5. This is also understanding work to embed the use of Directors will ensure that a service level agreement (SLA) has been established with all arms level organisations (ALDOs) that they support. The SLA should set out all services provided and received by the Council, key activities and deliverables, and the respective roles and responsibilities of the Council and the counterparty. The agreements should be for a one year period and refreshed annually to ensure that agreed services and charges remain appropriate.	Overturn	29/12/2017	5. 31/08/2018	1. Suggest to Close 2. Suggest to Close 3. Suggest to Close 4. Suggest to Close	1. Implemented - Chronology template was issued to schools in June 2017. 2. Implemented and Sustained - GIRFEC training is ongoing. 36/88 primary, 13/23 secondary and 111 special schools have been represented at training. Decision has yet to be made as to whether Wellbeing Application will be used for GIRFEC child planning process. Key Head Quarters contact still to be identified to oversee Wellbeing Application operational tasks. 3. This is being added to the C&F risk register by the Principal Risk Manager, full details of the risk has been provided. 4. A GIRFEC Practitioners Guide has been produced which covers guidance on the application of records management. 5. The wellbeing app has been trialled in 2 schools, a primary and a secondary. The outcome of the trial is that it has not proved to be an effective or efficient way to manage information and a management decision has been taken to disperse with it. Pastoral notes within SEMS are being used instead and we are in the process of embedding this across all schools by end of August 2018.	1. Martin Gemmill 2. Martin Gemmill 3. Maria Plant 4. Martin Gemmill 5. Andy Jeffries / Maria Plant	Anne Smith	Will be treated in progress by Service Area	N/A	N/A
RE1360A	RE1360A	Service Level Agreements with Outside Entities	Communities & Families	ISS.1	Low	We reviewed the arrangements in place with 5 organisations to which the Council provides professional services. Organisations reviewed provided 2017/18 Fees Luthian valuation joint board/Payroll services/Accountancy services/Payments and procurement Insurance/Treasury management/Internal Payroll services/E23,35/Luthian & Borders Community Justice Authority/Accountancy services/Payments/Internal Audit/E22,000/CC Holding/Accountancy services/E20,000/000 (Edinburgh Military Tattoo)/Payroll services/Treasury management/Internal Audit/E,500	If service levels are not formally agreed with the other organisation, there is a risk that: There is reputational damage and increased resource pressure if the Council does not deliver services as expected by the counter party. The Council may not receive appropriate remuneration for services provided, and Arrangements in place may not be appropriate or may conflict with other Council duties.	Service level Agreements should be for a defined period and refreshed regularly to ensure that agreed services and charges remain appropriate.	SLA has been established with all arms level organisations (ALDOs) that they support. The SLA should set out all services provided and received by the Council, key activities and deliverables, and the respective roles and responsibilities of the Council and the counterparty. The agreements should be for a one year period and refreshed annually to ensure that agreed services and charges remain appropriate.	Overturn	30/11/2017	Closed	Internal Audit concluded that it is now appropriate to close this audit action.	Alistair Gray / Andy Gray	Lesley Newdell	Closed	N/A	N/A	
CF1621	CF1621	GIRFEC Named Person 1. Arrangement s for Out with Term Terms	Communities & Families	ISS.1	High	Out with term times, there is no process for the Named Person / head of establishment to be informed of child concern referrals given that their establishment will be closed and that school staff are not required to be available to work during school holidays. During school holiday periods child concerns are always raised through Social Care Direct (SCD) in the first instance. Testing demonstrated that there is no service agreement and supporting process in place between schools and the Long Learning (SL) and SCD to ensure that the named person is made aware of concerns raised out with term time. On receipt of concerns, SCD are currently contacting some (but not all) Named Persons on an ad hoc basis using a variety of different mediums, some of which are non-secure. This risks breaching the Council's Data Protection Policy and the General Data Protection Regulations (GDPR) (April 2017).	Current practice leads to the risk that: Wellbeing support action is delayed between SL and SCD should be established to ensure that all referrals out with term times are communicated to the Named Person / head of establishment in a timely manner. An agreed communication process should be established to support the SLA. This should include use of a standard secure communication process that is aligned with Council data protection policies and procedures and the newly introduced GDPR regulations. The new process should also include performance of	1. Where the named person anticipates that concerns may occur over holiday periods, they will call a child communication process should be established to support the SLA. This should include use of a standard secure communication process that is aligned with Council data protection policies and procedures and the newly introduced GDPR regulations. It will also include an agreed method of reconciling wellbeing concerns	It is not possible to require named persons in schools to be continuously available during school holiday periods. Contingency planning is therefore required which involves referring all concerns to Social Care Direct (SCD). Social Care Direct also operates with a lower threshold of referral to practice teams during holiday periods to allow early intervention to take place to avoid escalation of need and/or risk. The following additional 5 Internal Audit Report - GIRFEC Named Person actions will be implemented to support this process: 1. Where the named person anticipates that concerns may occur over holiday periods, they will call a child communication process should be established to support the SLA. This should include use of a standard secure communication process that is aligned with Council data protection policies and procedures and the newly introduced GDPR regulations. It will also include an agreed method of reconciling wellbeing concerns	Historic	30/08/2017	2. 29/05/2018	1. Suggest to Close 2. Suggest to Close 3. Suggest to Close	1. Implemented and Sustained - As part of Getting it Right Implementation Officers remit, the business continuity arrangements were communicated to the schools in advance of the summer holidays. Head of Service for Schools and Lifelong Learning will continue to issue prompt prior to holiday. 2. In progress - The drafting of the SLA has been assigned to the Schools and Lifelong Senior Manager and Children's Services Team Leader. The Acting Head of Children's Services has advised this will be in place 1 June. 3. Implemented - The Head of Children's Services agreed that this risk should be added to the GIRFEC Risk Register and assigned an owner. This has been added to the Risk Register. At the GIRFEC Leadership meeting on the 30 May the risk will be rated and key controls put in place for monitoring.	Andy Gray / Andy Jeffries	Lesley Newdell	With IA for validation	N/A	N/A

CF1621	CF1621	GIRFEC Named Person 4. Consent to share information	Communities & Families	Medium	<p>There is an inconsistent approach to recording the request for consent from Parents/Carers to share information regarding Wellbeing Concerns. In a number of files reviewed, consent was not recorded adequately.</p> <p>Whilst the current child protection training specifies the need to obtain consent the requirement to record the outcome of the conversation adequately is not highlighted.</p>	<p>It may not be possible to evidence that the proper procedure has been followed, in the event of external inspection or challenge.</p> <p>There is an inconsistent approach to recording consent across the school Child Protection process.</p>	<p>Recording Consent Conversations</p> <p>1. Where consent to sharing Wellbeing Concerns information is discussed with a Parent/Carer, this should be recorded as a consent conversation with the outcome clearly noted and the reason for action documented.</p> <p>2. Child Protection and GIRFEC training should emphasise the need to record all communication in relation to consent.</p>	<p>1. GIRFEC lead officer and child protection trainers have agreed training content on the need to record all communication.</p> <p>2. New combined paperwork for schools and partners will be created, which allows for the clear recording of consent or, in cases where consent has not been given, the reasons for this.</p>	Historic	31/08/2017	Suggest to Close	<p>1. Implemented - The Getting it Right Officers have worked closely with the Learning and Development Officers in Child Protection to ensure that there is a consistent message in training regarding the use of SEMs for recording Pastoral Notes, professional judgement and the creation of chronology. This section has been incorporated into both Child Protection and GIRFEC training offered by the Education Psychologists and delivered by the GRS Officers.</p> <p>2. Implemented - Combined paperwork has been created and is available on the ORS. http://www.edinburgh.gov.uk/downloads/file/10182/as-attachment-of-need-and-child-young-persons-planning-meeting</p>	Martin Gemmell	With IA for validation	N/A	N/A
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ID	Name	Description	Status	Priority	Assignee	Start Date	End Date	Due Date	Progress	Performance	
										Score	Rating
1	Task 1	Task 1 description	Completed	High	John	2023-01-01	2023-01-15	2023-01-15	100%	95	5
2	Task 2	Task 2 description	In Progress	Medium	Jane	2023-01-16	2023-02-01	2023-02-01	75%	88	4
3	Task 3	Task 3 description	Not Started	Low	Mike	2023-02-02	2023-02-15	2023-02-15	0%	72	3
4	Task 4	Task 4 description	Completed	High	John	2023-02-16	2023-02-28	2023-02-28	100%	92	4
5	Task 5	Task 5 description	In Progress	Medium	Jane	2023-03-01	2023-03-15	2023-03-15	60%	85	3
6	Task 6	Task 6 description	Not Started	Low	Mike	2023-03-16	2023-03-30	2023-03-30	0%	70	2
7	Task 7	Task 7 description	Completed	High	John	2023-03-31	2023-04-10	2023-04-10	100%	90	4
8	Task 8	Task 8 description	In Progress	Medium	Jane	2023-04-11	2023-04-25	2023-04-25	80%	87	4
9	Task 9	Task 9 description	Not Started	Low	Mike	2023-04-26	2023-05-10	2023-05-10	0%	75	3
10	Task 10	Task 10 description	Completed	High	John	2023-05-11	2023-05-20	2023-05-20	100%	93	4
11	Task 11	Task 11 description	In Progress	Medium	Jane	2023-05-21	2023-06-05	2023-06-05	50%	82	3
12	Task 12	Task 12 description	Not Started	Low	Mike	2023-06-06	2023-06-20	2023-06-20	0%	70	2
13	Task 13	Task 13 description	Completed	High	John	2023-06-21	2023-07-05	2023-07-05	100%	91	4
14	Task 14	Task 14 description	In Progress	Medium	Jane	2023-07-06	2023-07-20	2023-07-20	70%	86	4
15	Task 15	Task 15 description	Not Started	Low	Mike	2023-07-21	2023-08-05	2023-08-05	0%	73	3
16	Task 16	Task 16 description	Completed	High	John	2023-08-06	2023-08-20	2023-08-20	100%	94	4
17	Task 17	Task 17 description	In Progress	Medium	Jane	2023-08-21	2023-09-05	2023-09-05	60%	84	3
18	Task 18	Task 18 description	Not Started	Low	Mike	2023-09-06	2023-09-20	2023-09-20	0%	71	2
19	Task 19	Task 19 description	Completed	High	John	2023-09-21	2023-10-05	2023-10-05	100%	92	4
20	Task 20	Task 20 description	In Progress	Medium	Jane	2023-10-06	2023-10-20	2023-10-20	85%	89	4
21	Task 21	Task 21 description	Not Started	Low	Mike	2023-10-21	2023-11-05	2023-11-05	0%	74	3
22	Task 22	Task 22 description	Completed	High	John	2023-11-06	2023-11-20	2023-11-20	100%	95	4
23	Task 23	Task 23 description	In Progress	Medium	Jane	2023-11-21	2023-12-05	2023-12-05	55%	83	3
24	Task 24	Task 24 description	Not Started	Low	Mike	2023-12-06	2023-12-20	2023-12-20	0%	72	2
25	Task 25	Task 25 description	Completed	High	John	2023-12-21	2024-01-05	2024-01-05	100%	93	4

<p>85127001.2 Asset Management Strategy</p>	<p>Medium</p>	<p>Our review of the current established to support management of the investment portfolio. The review identified the following operational control gaps: 1. Asset Management Strategy 2. Investment Portfolio Governance 3. Investment Portfolio Monitoring 4. Investment Portfolio Reporting 5. Investment Portfolio Review. The review also identified the following risks: 1. Investment Portfolio Governance 2. Investment Portfolio Monitoring 3. Investment Portfolio Reporting 4. Investment Portfolio Review. The review also identified the following opportunities: 1. Investment Portfolio Governance 2. Investment Portfolio Monitoring 3. Investment Portfolio Reporting 4. Investment Portfolio Review.</p>	<p>Property operations and repairs for investment portfolio to be included when required to allow the information to be accessed when required.</p>	<p>Asset Management Strategy</p>	<p>21/12/2017</p>	<p>All property operations will now be recorded and entered into the system. Repairs will be included and inspection notes for properties will be added to ARES.</p>	<p>Greene McGrawHill/Investments Senior Manager, Reservations</p>	<p>Operational Excellence</p>	<p>N/A</p>
<p>85127001.3 Asset Management Strategy</p>	<p>Medium</p>	<p>The Property Investment Strategy is currently being reviewed to ensure it remains fit for purpose. The review identified the following risks: 1. Investment Portfolio Governance 2. Investment Portfolio Monitoring 3. Investment Portfolio Reporting 4. Investment Portfolio Review. The review also identified the following opportunities: 1. Investment Portfolio Governance 2. Investment Portfolio Monitoring 3. Investment Portfolio Reporting 4. Investment Portfolio Review.</p>	<p>Marketing of repairs across the investment portfolio to be included when required to allow the information to be accessed when required.</p>	<p>Asset Management Strategy</p>	<p>21/12/2017</p>	<p>All property operations will now be recorded and entered into the system. Repairs will be included and inspection notes for properties will be added to ARES.</p>	<p>Greene McGrawHill/Investments Senior Manager, Reservations</p>	<p>Operational Excellence</p>	<p>N/A</p>
<p>85127001.4 Asset Management Strategy</p>	<p>Medium</p>	<p>The Property Investment Strategy is currently being reviewed to ensure it remains fit for purpose. The review identified the following risks: 1. Investment Portfolio Governance 2. Investment Portfolio Monitoring 3. Investment Portfolio Reporting 4. Investment Portfolio Review. The review also identified the following opportunities: 1. Investment Portfolio Governance 2. Investment Portfolio Monitoring 3. Investment Portfolio Reporting 4. Investment Portfolio Review.</p>	<p>Marketing of repairs across the investment portfolio to be included when required to allow the information to be accessed when required.</p>	<p>Asset Management Strategy</p>	<p>21/12/2017</p>	<p>All property operations will now be recorded and entered into the system. Repairs will be included and inspection notes for properties will be added to ARES.</p>	<p>Greene McGrawHill/Investments Senior Manager, Reservations</p>	<p>Operational Excellence</p>	<p>N/A</p>
<p>85127001.5 Asset Management Strategy</p>	<p>Medium</p>	<p>The Property Investment Strategy is currently being reviewed to ensure it remains fit for purpose. The review identified the following risks: 1. Investment Portfolio Governance 2. Investment Portfolio Monitoring 3. Investment Portfolio Reporting 4. Investment Portfolio Review. The review also identified the following opportunities: 1. Investment Portfolio Governance 2. Investment Portfolio Monitoring 3. Investment Portfolio Reporting 4. Investment Portfolio Review.</p>	<p>Marketing of repairs across the investment portfolio to be included when required to allow the information to be accessed when required.</p>	<p>Asset Management Strategy</p>	<p>21/12/2017</p>	<p>All property operations will now be recorded and entered into the system. Repairs will be included and inspection notes for properties will be added to ARES.</p>	<p>Greene McGrawHill/Investments Senior Manager, Reservations</p>	<p>Operational Excellence</p>	<p>N/A</p>

Reconciliation - Safer and Stronger Communities

Open findings as at 13th April 2018																	
Unique No	Project Name	Group	Rating	Finding	Business Implication	Recommendation	Agreed Management Action	Status	Due Date	Revised Date	Revisions	Status Update	Owner	Audit Contact	Treated	Additional Resource Requirements	Impact on Service Workload
SSC1701/SS5	Short Term Homelessness Provision	Safer & Stronger Communities & C&WO	Medium	The Home Information System (HIS) database has been in place since 2000 to manage homelessness cases and collect data on statutory activity. Data held on HIS includes client history, information about family groups, records of placements. The system has three key users relating to this audit: Off-contract and 'spot' purchases are often agreed by phone. The agreed rates is recorded on the HIS database. This should then be used to check the accuracy of invoices (see Finding 2) The accuracy of invoices is checked against room occupancy logged in HIS each morning; and Management information (for example average length of stay) is generated from HIS. We identified multiple entries with inaccurate data including incorrect numbers of dependent children and errors in room rate. For example, one Premier Inn room was recorded at £47.78 per night. There is no audit trail in the database so charges cannot be tracked. This also means that there is no record of who agreed rates with off-contract BBAs and when. Most team members with access to HIS have edit access and can amend.	Management information may be inaccurate/risk of inaccurate payments where invoices are checked against database rates (once price check controls are implemented); and Risk that statutory reporting on families staying in B&B accommodation is inaccurate.	Implement an auditable process for recording previously established and ad hoc prices. This may involve restricting edit access to fields of the HIS database.	Access to edit B&B prices on HIS will be restricted by the addition of password protection for this element of the database, and only accessible to key personnel. Staff who authorise use of non-contracted properties ensure that details of the prices agreed and a booking confirmation are forwarded to the business support service to ensure accurate	Closed/Verified	31/07/2017	23/08/2017			Brian Stewart, Hotels & Temporary Accommodation Manager	Christine Shaw	Closed	N/A	N/A
				THE HIS database is not to be regarded in the near future though we recognise this is likely to be delayed due to delays in the wider ICT Transformation Programme). In procuring a new system, the team should consider Ability to record required information, including details of dependent children Ability to restrict edit access and implement automation protocols (where a new automation protocol is required).	The service is involved in the project implementing Northgate and will provide input in creating system specifications that include the type of data required, access restrictions, automation protocols, and an audit trail.	Closed/Verified	31/07/2017	23/08/2017		Brian Stewart, Hotels & Temporary Accommodation Manager	Christine Shaw	Closed	N/A	N/A			
				Data held on HIS should be audited and cleared.	Work is ongoing to migrate HIS to Northgate by 31 March 2018. Prior to the system migration, a full data cleanse will take place. Data retention guidelines will be applied fully once Northgate is in place. Currently there is no facility to cleanse HIS and the time and costs to deliver this would be prohibitive.	Not yet due	31/03/2018	Dec-18		Sean Davidson, Business Support Team Manager	Christine Shaw	Will be treated - in progress by Service Area	N/A	N/A			
SSC1703/SS1	CCTV Infrastructure	Safer & Stronger Communities & C&WO	High	There is currently no consolidated corporate strategy and standard operational procedures supporting consistent and legislatively compliant delivery of CCTV Services across Service Areas, and no established recharge process to enable recovery of CCTV costs incurred by the Council. There has also been no progress in addressing the findings highlighted in the Boston Network report which highlighted that significant investment in the CCTV technology infrastructure was required to support future delivery of the service. Finally, there is no clearly documented corporate plan to ensure that all CCTV operations will be compliant with General Data Protection Regulations effective from 25th May 2018.	Failure to operate consistently and effectively, and risk of potential legislative breaches. Reputational risk associated with major failure in CCTV infrastructure resulting in inability to provide the Service. Potential financial loss associated with failure to recharge costs. Potential non-compliance with new GDPR regulations.	1. A corporate CCTV Strategy and standard operational procedures should be designed and implemented. This should include establishment of a centralised CCTV delivery budget and a recharge process to enable recovery of costs and support income maximisation (where possible). 2. Standard processes should be developed for implementation across all service areas providing CCTV services. These should be aligned with applicable legal and regulatory requirements and should include (as a minimum) procedures covering: 3.1 Approval and registration of new CCTV equipment. 3.2 Prioritisation of requests for cameras in new locations and their allocation across geographical sites. 3.3 Identification and repair of damaged equipment. 3.4 Retention, archiving and destruction of footage that are aligned with the Council's Records Management policy and Data Protection Act requirements, and 3.5 Approval of requests for footage in a secure manner. 3. An action plan should be designed and implemented to address the CCTV infrastructure findings highlighted in the Boston Network report, and a request submitted to Finance and the relevant Council Committees for funding to support investment. 4. A corporate CCTV risk register recording the consolidated risks associated with delivery of CCTV services should be prepared. These should include details of action plans to mitigate the risks identified, and appropriate action owners. The risk register should also be subject to regular ongoing review to ensure that risk and action plans remain appropriate. 5. A consolidated asset register should be prepared and maintained to record all CCTV equipment owned by the Council, its condition and location. 6. A corporate business continuity plan should be designed and implemented to support recovery of 7. A gap analysis should be performed and a corporate plan developed to ensure the service will be compliant with GDPR by 25th May 2018.	1. A CCTV working group has been established that is chaired by an Elected Member. The Lead Officer is the Manager, Community Safety. Three sub-working groups have also been established. The sub 'Strategy' group has been tasked with developing an overall CCTV Strategy with the objective of 'future proofing' the CCTV service. The strategy will include recommendations for establishment of a centralised CCTV delivery budget and a recharge process to enable recovery of costs and support income maximisation (where possible). It is not yet possible to commit to an agreed implementation date for the strategy which is likely to be confirmed in a future review scheduled to consider effective implementation of the strategy. 2. The sub 'Policy and Procedures' group will deliver a standard set of CCTV operational processes and procedures to be implemented across all three Service Areas. These will include the areas noted in the audit recommendation. 3. The objective of the sub 'Tactical Working Group' is to oversee and implement the upgrade of public space CCTV in line with Council wide technology and ensure it is compatible for future integration of council services. This will include the identification of funding sources to support the necessary CCTV investment. 4. S & E is expected that the strategy documents to include the establishment of one centralised CCTV operations centre and data centre for the Council. This will be supported by appropriate risk registers, asset registers and resilience plans. The requirement for standardised approaches in these areas will be reflected in the strategy document produced. Meantime, Security are undertaking exercise to fully document all security systems (including CCTV in detail) Asset Registers 5. Information Governance has performed their GDPR readiness review of three CCTV areas, and the questionnaire has been completed. Action plans are currently being developed.	Not yet due	27/09/2019			Rona Fraser, Community Justice Senior Manager	Lesley Newdell	Will be treated - in progress by Service Area	N/A	N/A	
				1. Immediate action should be taken to secure access to the Security Services file server and download CCTV images and a request made to the Information Governance team to carry out a review of any new products, ensuring compliance with relevant policies and legislation.	The server hardware at NPH has been updated and is now secured behind controlled access with monitoring. Access is restricted by controlled entry, and the installation of air conditioning should now negate the need to use the door open in summer to support ventilation. NPH is a 24/7 facility and would not normally be unstaffed. Security of the server and its data is addressed with a lockable filing cabinet. All procedures have been reviewed with policy guidance updated. The server will be manually transferred to Waverley Court in the event of a catastrophic failure / loss of service.	Not yet due	27/04/2018	30/06/2018		Will Hoag, P&M Security Manager	Lesley Newdell	Will be treated - in progress by Service Area	N/A	N/A			
				2. Internal and peer reviews should be incorporated in operating procedures and performed as per the requirements of the National Strategy for Public Space CCTV to ensure Data Protection Act compliance	2. Public Space supervisors undertake review of staff work on a monthly basis in line with legislation around CCTV Governance. This is to be rolled out across Security and Concierge services. Additionally, the new policies and procedures being developed will include the requirement to record that the reviews have been performed, and document the actions taken to address any gaps identified, and any Data Protection breaches.	Not yet due	28/09/2018			Rona Fraser, Community Justice Senior Manager	Lesley Newdell	Will be treated - in progress by Service Area	N/A	N/A			
				3. Service Area procedures should be reviewed and aligned with Corporate CCTV and Records Management procedures (with specific focus on retention periods for CCTV images on systems, and retention of downloaded CCTV footage), and reviewed at least annually.	3. The 'Policy and Procedures' sub group is developing a standard set of CCTV policy and procedures to be applied consistently across the entire council CCTV Estate. These procedures will include records management requirements for CCTV images held on systems and also downloaded CCTV images. The requirement for an annual review to confirm to incorporate any necessary changes will also be included.	Not yet due	28/09/2018			Rona Fraser, Community Justice Senior Manager	Lesley Newdell	Will be treated - in progress by Service Area	N/A	N/A			
				4. Risks associated with delivery of CCTV services should be identified and recorded on the relevant Service Area risk registers.	4. The Council's risk Management team will be engaged to support a review of CCTV risk registers across all three areas, and ensure that the risk registers are refreshed. Risk registers will be standardised where possible. All security related CCTV risks have now been recorded on Property and Facilities Management risk register.	Not yet due	28/09/2018			Rona Fraser, Community Justice Senior Manager	Lesley Newdell	Will be treated - in progress by Service Area	N/A	N/A			
				5. Induction and ongoing training should be delivered to all CCTV staff and appropriate records maintained of completion.	5. The roll out of the new policies and procedures to be applied across all CCTV operations will be supported by employee briefings and training. The new policies and procedures will also include the requirement for induction training for all new employees and ongoing refresher training to be delivered by each respective Service Area lead. Properties and Facilities Management has prepared a training matrix. A training provider has been also identified and training course dates established throughout 2018 for service users. A security information page is also being prepared for publishing on the OIR.	Not yet due	30/11/2018			Rona Fraser, Community Justice Senior Manager	Lesley Newdell	Will be treated - in progress by Service Area	N/A	N/A			
				SSC1703/SS2	CCTV Infrastructure	Safer & Stronger Communities & C&WO	High	Lack of corporate strategy and standard operational procedures has resulted in three Service Areas (Public Space, Security, and Concierge) managing their CCTV services independently with differing standards of operational processes and controls, with examples of non-compliance with applicable legislation evident in all three areas. The following control gaps were identified consistently across all three Service Areas, and have been discussed separately with each: 1. Data protection regulations (the Seventh Principle), and the CCTV Information Security Policy (DOLIC 2700) were non-compliant as the Security Services area as the CCTV file server and downloaded CCTV images were stored in an open, regularly unstaffed room that was occasionally open to public access. 2. There is no evidence of regular internal or peer reviews of CCTV operations as required by the National Strategy for Public Space CCTV to ensure compliance with Data Protection Act requirements. 3. Service Area procedures supporting CCTV operations were not up to date and had not been subject to periodic review, and current records management processes applied within the three service areas are not fully compliant with current Data Protection Act requirements and the Council's Records Management policy. An example of this was that all three service areas had different document retention processes, with Security applying a process of retaining footage until they have been formed that a Police case file is closed; Public Safety retaining footage until told by the court that the footage can be destroyed; and Concierge retaining footage for a year before deletion. 4. Risks associated with the operation of CCTV services have not been identified and recorded on Service Area risk registers. 5. No induction training and ongoing training and development is provided for CCTV team members to ensure they are aware of all applicable legislation; negative change set operational processes for the Service Area.	Financial penalty and reputational damage associated with breach of Data Protection legislation and Council Records Management policies. Failure to operate consistently and effectively, and risk of potential legislative and National Strategy breaches. Employees may unknowingly breach applicable legislation or Council policies.	1. The CCTV Working Group work are aspiring to meet the 'gold standard' for CCTV and work towards obtaining Surveillance Camera Commissioner (SCC) certification from a relevant UKAS accredited body. Updated policy/guidance issued to Head Teachers, Community Centres and Business Managers who have CCTV monitoring equipment on their premises directs any	Not yet due	27/04/2018	30/06/2018			Will Hoag, P&M Security Manager	Lesley Newdell
2. The Council's risk Management team will be engaged to support a review of CCTV risk registers across all three areas, and ensure that the risk registers are refreshed. Risk registers will be standardised where possible. All security related CCTV risks have now been recorded on Property and Facilities Management risk register.	2. Public Space supervisors undertake review of staff work on a monthly basis in line with legislation around CCTV Governance. This is to be rolled out across Security and Concierge services. Additionally, the new policies and procedures being developed will include the requirement to record that the reviews have been performed, and document the actions taken to address any gaps identified, and any Data Protection breaches.	Not yet due	28/09/2018							Rona Fraser, Community Justice Senior Manager	Lesley Newdell	Will be treated - in progress by Service Area	N/A	N/A			

Reconciliation - Strategy and Insight				Open Findings as at 13th April 2018												
Project Name	Group	Rating	Service Area Code	Business Implication	Recommendation	Agreed Management Action	Status	Due Date	Revised Date	Status Update	Owner	Audit Contact	Treated	Additional Resource Requirements	Impact on Service Workload	
CF161955.1	Complaints Process	Strategy & Insight	Medium	The Council has a complaints handling system, Capture, which allows a complaint to be tracked from the point where it is received, and which can be used to generate management information on response times, trends, and unresolved complaints. However, Capture cannot be accessed by schools on the LTAD network. An alternative system, Jada, is used for complaints relating to school but has its limitations. Complaints can only be recorded when resolved, so progress cannot be tracked on the system, and it cannot be used to produce meaningful management information. This issue is not limited to schools. Core frontline services such as Social Work and Waste do not use Capture either. A new complaints handling system is being procured under the CGI contract, but to date, there is no decision on the system to be used or timetable for implementation.	inefficient collation of complaints performance statistics as data must be extracted from multiple systems/increase risk that complaint performance statistics are inaccurate, and increased risk that complaints received by the Council are not resolved.	The Council should proceed with procuring a new complaints handling system which can be used across all Services.	The procurement of a new CRM to record customer contacts is part of the new CGI contract. This is a medium to long-term solution, and the project plan and implementation timetable have not yet been developed.	Not yet due	31/03/2019		The actions set out in the Corporate Complaints Improvement Plan are helping to make improvements in this area. In particular, more service areas are using CAPTURE to record and action complaints. Reducing the number of systems used for this purpose is providing greater consistency and visibility around complaints. However, this action cannot be met in full until a corporate CRM solution is rolled out across all service areas. Timescales	Laurence Rackley, Head of Strategy & Insight	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					As part of (complaints) systems implementation, the complaints handling process should be reviewed to ensure the Council benefits fully from the efficiencies offered by any new system.	In the meantime (until complaints software is upgraded), we recognise the Council needs a formal complaints policy, and a functioning complaints handling process. Complaint handling and management (across the Council) is currently being established as part of the Council's Transformation Programme. Strategy and Insight have committed to drafting a complaints policy, and reviewing associated procedures. These will be launched across schools for the new academic year. We anticipate that	IA Validation in progress	31/08/2017	31/07/2018	IA has reviewed the draft complaints policy, procedures and complaints improvement plan which confirms that the revised policy and procedures. We have reverted to IGU with some follow up questions, and pending receipt of responses and final versions of the (documentation) will be able to close this management action when we have seen evidence of implementation and roll out across the Council, with focus on implementation across schools. Further information has been provided to IA.	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	With IA for validation	N/A	N/A	
					Implementation (of the new complaints software) must also include a communication programme to ensure that officers are familiar with the new complaints handling process and understand how to use the system.	A Communications programme to promote and train staff on revised complaints handling procedures and policy will be incorporated into the project.	IA Validation in progress	31/12/2017		This action has been met. With IA for validation.	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	With IA for validation	N/A	N/A	
CW170155	Project Review	Strategy	High	The Portfolio and Governance (P&G) team within Strategy and Insight is responsible for oversight of the Council's Change Portfolio, providing portfolio progress updates to the Council's Change Board (essentially the Corporate Leadership Team) and elected members at the Governance, Risk, and Best Value Committees (GRBV). The P&G team also includes several skilled and qualified programme and project managers who are responsible for managing and supporting delivery of a small number of significant business change projects and programmes. Currently, the criteria applied to determine whether a project should be included in the Change Portfolio or delivered by a service area is based on both the cost of the project and/or reputational sensitivity. There is therefore a number of projects (not yet quantified) in progress across service areas that are being delivered by employees with potentially limited project management experience, or by external 3rd party project management specialists on a contractual basis that are not subject to oversight by the P&G team and the Council's Change Board. Our review of four projects within the Change Portfolio established that whilst standard project management principles exist, they are not applied consistently across projects within the Portfolio. Consolidated reporting prepared by P&G and provided to the Change Board and GRBV based on updates provided by individual projects and programmes within the Change Portfolio, however these updates are inconsistent in terms of content and level of detail provided. Additionally, P&G reporting does not include	Existing criteria to determine whether a project should be included in the Change Portfolio should be reviewed and enhanced. The revised criteria should be based on a thorough assessment of the risks associated with projects and will be reviewed and approved by the Change Board and GRBV.	New Criteria is in place and implemented to evaluate change initiatives and whether projects and programmes should be tracked via the Council's Change Portfolio. This evaluates initiatives against the following criteria: strategic contribution; financial impact; level of risk; service improvement; political impact; citizen/community impact; and staff/culture impact. This prioritisation matrix informs what change initiatives should be included in the Portfolio. The Change Board will ultimately agree what is tracked via the portfolio. The matrix has been presented to CLT and Corporate Policy & Strategy Committee on 5 Nov 2017 and is being applied to all new change initiatives. Formal communication across the council is being developed and will be implemented over the summer.		Not yet due	30/06/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					All projects currently outwith the Change Portfolio should be reviewed and assessed to establish whether they should be included based on the revised assessment criteria.	The portfolio of projects was agreed with the Change Board in December and is reviewed monthly to take into account projects which have close and any new proposals.		Not yet due	30/06/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					The potential risks and business implications associated with our Findings are: 3CC Failure of high risk projects being delivered by service areas as they are not subject to oversight by P&G team; the Council's Change Board and relevant Council scrutiny committees; and are supported by staff with insufficient understanding and training in effective project management and delivery of projects. 3CC Projects are not effectively and consistently managed with the potential for risks, issues, and dependencies to	SRO's who are accountable for delivery of significant change projects should assess within the business case whether there is sufficient skills, capability, and capacity within their Service Areas to effectively deliver the project and programme in line with the recommendations set out in this report. S&I should work with SRO's to support them in this regard and the outcomes together with any specific requests for project management support should be reported to the Change Board for consideration and approval.	The Delivery Unit in S&I now provides support and guidance where required to SRO's to ensure resource requirements are captured as part of the change initiatives business case. Guidance will be prepared by S&I's Change Team and included in business case templates provided.	Past due date	30/03/2018		Evidence provided to IA and awaiting confirmation from IA that this evidence has satisfied the agreed management action.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	With IA for validation	N/A	N/A
					A standard project management approach should be developed and applied by all projects being delivered across the Council. This should include (but not be restricted to) guidance on how to manage external suppliers involved in project delivery; manage risks, issues and dependencies; and prepare key project plans and governance documents.	Standards and processes are being developed. Implementing and embedding these will take time as it is about culture change as much as it is project management, and buy in is needed across the council. It is proposed that key standards are made mandatory for portfolio projects and programmes, ie. business cases, PID (Project), PID (Programme), status reporting, R&M Management, and Project/Programme Closure initially. A project toolkit will be published on the O&S. It is proposed that certain documents in this toolkit will be mandated for use by those initiatives within the Portfolio as detailed above. Projects and programmes out with the portfolio will be advised to use but not mandated.	Not yet due	29/03/2019		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A	

1	Realisation	& insight	<p>projects outwith the Change Portfolio that are being delivered by service areas that could potentially be categorised as 'significant' based on a broad set of criteria for inclusion in the Change Portfolio. Review of project governance across four of the projects included in the Change Portfolio established that projects are not being managed consistently, and identified several thematic control gaps. These included: 1 Standard business cases are not consistently produced. Project approval is often granted based on a paper presented to Council committees; 2 Failure to identify, record and monitor project benefits (refer finding 2); 3 Lack of clearly defined project plans that reflect project critical paths and key project dependencies; 4 Failure to identify, record, monitor and report project risks, issues, and dependencies; 5 Project governance minutes (e.g. steering group meeting minutes) do not consistently record attendees or meeting outcomes; 6 Weaknesses in the management and oversight of third parties involved in projects to ensure that their delivery is in line with contractual requirements; 7 Lack of secure arrangements supporting transfer of commercially sensitive and confidential information to and from third party suppliers involved in projects; 8 Lack of project management tools to support effective delivery of high risk or large scale projects (for example MS Project). Several projects are managing their project plans in Microsoft Excel which is not always adequate to support high risk or large scale changes; 9 Project close reports are not consistently completed when a project is closed.</p>	<p>crystallise and adversely impact project delivery; 10 Consolidated reporting provided by P&G to the Change Board and GRBV is incomplete and inaccurate; 11 Third party supplier deliverables are not aligned with contractual requirements or Council expectations; 12 Breach of Data Protection Act requirements or leakage of commercially sensitive information; and 13 Areas for improvement or best practice are not identified, recorded, and shared when projects close.</p>	<p>Standard project management standards and processes should be owned and maintained by P&G, with P&G providing oversight to confirm that it is consistently applied.</p>	<p>A new Delivery Unit has been established with responsibility for the governance and oversight of all significant change projects. They will be responsible for ensuring consistent standards around reporting on a monthly basis to CLT.</p>	Not yet due	30/04/2019		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
				<p>P&G reporting to the Change Board and GRBV should be reviewed and enhanced to demonstrate progress with all projects being delivered across the Council based on an appropriate set of standard monitoring metrics.</p>	<p>Reporting arrangements to both the Change Board, CP&S and GRBV have been reviewed and agreed. A new dashboard was presented at the Change Board in December and will be refined over the next few months. A workshop with GRBV was held bi-annual reports to GRBV was agreed.</p>		Not yet due	29/06/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
				<p>Where projects will involve transfer of commercially sensitive or private sensitive data between the Council and third parties, the Information Governance Unit (IGU) should be consulted and details included in project Privacy Impact Assessments (PIAs). Where required, secure data transfer and storage arrangements should be established with third parties prior to commencement of projects. This requirement should be included in the project guidance made available by P&G to all service areas, and considered as part of the business case approval process for all significant projects included in the portfolio of change.</p>	<p>Project guidance will be updated to reflect the requirements of the recommendation in conjunction with the IGU. Guidance will be developed with the involvement of the IGU.</p>		Not yet due	29/03/2019		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
				<p>Provision of an appropriate range of project management tools to support effective project management and consolidated change Portfolio reporting by P&G should be made available to all significant, high risk and large scale projects across the Council.</p>	<p>A project toolkit will be available on the Orb that includes key templates. These will be part of a wider best practice approach to how the council delivers change.</p>		Not yet due	29/06/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
				<p>A consolidated benefits realisation plan covering all Change Portfolio projects should be implemented and reported to the Change Board and GRBV to support effective monitoring of benefits across the portfolio.</p>	<p>The change board now receives monthly status updates detailing benefits realisation for all projects in the portfolio.</p>		Not yet due	28/09/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
				<p>Benefits should be included as a criterion for inclusion of a project within the Change Portfolio. This will require time to embed and mature.</p>	<p>Agreed. Benefits realisation is part of the business case and no projects will come into the portfolio unless the business case and its contents have been approved. This will include approval of the project benefits, and a benefit owner. This will require time to embed and mature.</p>	<p>Evidence provided to IA and awaiting confirmation from IA that this evidence has satisfied the agreed management action.</p>	Past due date	30/03/2018			Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	With IA for validation	N/A	N/A

CW170155.2	Project Benefits Realisation	Strategy & insight	High	<p>Whilst a consolidated portfolio governance report including benefits monitoring is produced for the Council's Change Board, our review of the controls in place supporting identification, monitoring, and post implementation review of project benefits across a sample of current and completed projects across the Council identified the following control weaknesses: There is no consolidated benefits realisation plan covering all projects within the Council's Change Portfolio enabling consolidated benefits monitoring (including the contribution of any financial benefits to costs saving targets) at portfolio level during the life of the project and post implementation. Benefits are not currently specified as a criterion to determine whether a project should be included in the Change Portfolio. There is a lack of clarity across projects regarding the definition and classification of benefits. Training materials covering benefits have been produced by P&G, but have not been shared across all projects. When produced, project business cases do not consistently include details of expected project benefits. Baseline measurements (the position prior to implementation of the change) are not always recorded, or are not sufficiently granular to support a post implementation review to confirm that expected benefits have been realised. Project update reports prepared by individual projects and submitted to P&G to support consolidated Change Portfolio reporting do not include an appropriate level of detail in relation to benefits. There is limited monitoring of benefits following project completion and transition into business as usual service delivery to confirm that all expected benefits have been achieved.</p>	<p>P&G should prepare guidance in relation to the definition of benefits and the requirement to identify, record and monitor benefits throughout the life of the project and post implementation.</p> <p>The potential risks and business implications associated with our Findings are: Consolidated benefits across the Change Portfolio cannot be monitored or their total contribution to financial savings assessed. Projects that are expected to deliver significant benefits will not be supported by P&G or reported to the Change Board as part of the Change Portfolio. Project benefits are not completely and accurately assessed and recorded. Projects are approved that will not deliver benefits and are not aligned with the Council's strategic objectives. Benefits delivered cannot be measured as the baseline measurements have not been accurately recorded. Incomplete and inaccurate benefits reporting provided by P&G to the Change Board or ORG. Inability to accurately assess whether benefits have been realised post implementation.</p>	<p>Agreed.</p> <p>This will be part of the toolkit that will be published on the Orb.</p>	Past due date	30/03/2018	Evidence provided to IA and awaiting confirmation from IA that this evidence has satisfied the agreed management action.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	With IA for validation	N/A	N/A	
					<p>Standard business cases that detail expected project benefits, should form the basis for approval of all projects by the Change Board and relevant Council committees.</p>	Recommendation agreed.	Not yet due	30/08/2018	In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A	
					<p>project management methodology should include the requirement for business cases to be submitted to P&G for review prior to submission to the Change Board and Council committees to confirm that benefits have been identified, quantified and recorded with ownership allocated.</p>	Strategy and insight provide project resource to Directors to ensure projects are set up to succeed, and in some cases this also included direct project management. This support includes an advisory role to ensure benefits are included within all business cases.	Not yet due	28/06/2018	In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A	
					<p>Baseline measurements should be recorded in all business cases. Assumptions and calculations supporting the baseline measurements for all projects within the Change Portfolio should be recorded and reviewed by P&G.</p>	Guidance will be included as part of the Benefits Management approach re baseline measurements.	Not yet due	29/06/2018	In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A	
					<p>P&G should specify their expectations regarding benefits for inclusion in all progress updates received from Project Managers.</p>	Expectations are set out in the highlight report that portfolio projects and programmes complete monthly.	Past due date	30/03/2018	Evidence provided to IA and awaiting confirmation from IA that this evidence has satisfied the agreed management action.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	With IA for validation	N/A	N/A	
					<p>The requirement for completion of Post implementation reviews and development and implementation of processes enabling measurement and reporting of post implementation benefits by Service Areas for all projects within the Change Portfolio should be included in the P&G project governance guidance. The P&G oversight process should also include the requirement to confirm that benefits have been identified and are being effectively monitored and reported.</p>	S&I to schedule and undertake post implementation reviews. Annual schedule to be agreed between P&G and S&I's for Portfolio Projects and Programmes, either recently closed or scheduled to close within the next six months.	Not yet due	30/06/2018	In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A	
RES160555.1	Service Level Agreements with Outside Entities	Strategy & insight	Low	<p>We reviewed the arrangements in place with 5 organisations to which the Council provides professional services. Organisation Services provided 2015/16 Fees Lothian Valuation Joint Board/Payroll services/Accountancy services/Internal Audit £20,000/Strand/Accountancy services/Payments and procurement/Insurance/Treasury management/Internal Audit/Payroll services £23,350, Lothian & Borders Community Justice Authority/Accountancy services/Payments/Internal Audit £22,000/EC Holding/Accountancy services £20,000 Royal Edinburgh Military Tattoo/Payroll services/Treasury management/Internal Audit £1,500 There was a current Service Level Agreement (SLA) in place with only one of those 5 entities (S&I). The</p>	<p>If service levels are not formally agreed with the other organisation, there is a risk that there is reputational damage and increased resource pressure if the Council does not deliver services as expected by the counter party. The Council may not receive appropriate remuneration for services provided and arrangements in place may not be appropriate or may conflict with other Council duties.</p>	<p>Service Level Agreements with the organisations to which the Council provides professional services should be reviewed and/or established. These should set out services provided, key activities and deliverables, and the respective roles and responsibilities of the Council and the counterparty. Service Level Agreements should be for a defined period and refreshed regularly to ensure that agreed services and charges remain appropriate.</p>	Overdue	30/11/2017	Suggest action is closed.	Strategy and insight do not provide any services to the Council's ALEOs. Suggest action is closed.	Gavin King, Democracy, Governance and Resilience Senior Manager	Lesley Newdall	With IA for validation	N/A	No impact

RES16065S_2	ICD Follow Up	Strategy & insight	Medium	<p>CEC agreed to the ICD that all employees would complete the e-learning module on Information Governance that was mandatory at the time (AIG). Since the ICD review frequent and consistent messages have been issued on information governance. Despite this, a number of council staff have still to complete the module. In addition, CEC agreed to undertake role-specific training for a number of higher-level data security roles. In some cases (A6, C20, C27) these training sessions have been planned, with materials provided for review. However, these sessions have not yet taken place, as many of the staff are relatively newly appointed and due to organisational structure and change across the Council. All role-specific training sessions agreed with the ICD are currently scheduled to be held by the end of Q2 2017.</p>	<p>Risk that staff do not properly understand the implications of data security within their role and the steps they can take to minimise risk to the Council.</p>	<p>All staff should complete the e-learning module and role-specific training courses should be conducted, as planned, by Q2 2017.</p>	<p>Existing Council employees who have not yet completed the IG e-learning module will be instructed/provided encouragement to do so. Once the e-learning module is complete, staff will be expected to update their knowledge of the Information Governance related policies on an annual basis as part of the annual policy refresh process. However, completion of the e-learning module may be considered excessive for front line manual workers who have minimal or no information governance responsibilities and a briefing note, prepared by the Information Governance Manager, will be used as an alternative for these particular employee groups.</p>	Overdue	30/05/2017	Suggest action is closed.	<p>Significant levels of training and awareness continue to manage and mitigate risks in this area, these include: dissemination of a briefing note for 'hard to reach' employees, mandatory induction on information governance, regular communications, GDPR and PIA workshops, role and service specific training sessions, Elected Member briefings, roadshows, and presentations to CLT. In addition, an e-learning module for managers has been launched and a GDPR e-learning module developed (planned launch early May 2018). The IG Communications Plan for 2018 continues to promote continued levels of awareness, utilising the various tools, training packages and methods as set out. Revised information governance policies (supported by communications) will again highlight manager responsibilities in ensuring employees have appropriate levels of information literacy and</p>	Margaret-Ann Love, Learning & Development Manager	Lesley Newdall	With IA for validation	N/A	No Impact
RES16065S_4	ICD Follow Up	Strategy & insight	Low	<p>These sharing agreements have been signed into a sample of data sharing agreements was carried out, and existing agreements have been improved significantly since the ICD visit in 2015. There was also evidence of good practice where some areas were creating new agreements to cover high risk areas that were previously assumed to be covered by the more general Patoxian agreement. This continued review of existing agreements and the areas they cover should be encouraged. At the time of the audit, the data sharing agreement with the Integration Joint Boards (IJB) was still to be formally signed off, following the review of all agreements requested by the ICD (87). The new draft has been verbally agreed and is due to be signed off in June 2017. The Information Asset Register (IAR) has been established since</p>	<p>These actions, which were agreed with the ICD have not all been completed to the agreed standard, with implications on information security and data privacy.</p>	<p>The Council should implement these actions at the earliest possible opportunity.</p>	<p>Further role specific guidance will be identified and developed as part of the Council's preparations for compliance with the new General Data Protection Regulations which comes into force on 25 May 2018. This will concentrate on existing and new responsibilities under</p>	Past due date	31/07/2017	Suggest action is closed.	<p>The e-learning module for managers (intermediate level) was launched as part of a suite of Council-wide communications and awareness raising activities to celebrate Global Information Governance Day on 15 February 2018. It continues to be promoted as part of the Council's preparations for GDPR through compliance workshops and training. Further Council-wide communications around the e-learning module are scheduled for April - June 2018. Progress concerning the launch of the module has been reported to CLT and the Council's Change Board as part of the GDPR scrutiny process.</p>	Kevin Wibrabram, Information Governance Manager, Corporate Governance.	Lesley Newdall	With IA for validation	N/A	No Impact
RES16065S_4	ICD Follow Up	Strategy & insight	Low	<p>These sharing agreements have been signed into a sample of data sharing agreements was carried out, and existing agreements have been improved significantly since the ICD visit in 2015. There was also evidence of good practice where some areas were creating new agreements to cover high risk areas that were previously assumed to be covered by the more general Patoxian agreement. This continued review of existing agreements and the areas they cover should be encouraged. At the time of the audit, the data sharing agreement with the Integration Joint Boards (IJB) was still to be formally signed off, following the review of all agreements requested by the ICD (87). The new draft has been verbally agreed and is due to be signed off in June 2017. The Information Asset Register (IAR) has been established since</p>	<p>These actions, which were agreed with the ICD have not all been completed to the agreed standard, with implications on information security and data privacy.</p>	<p>The Council should implement these actions at the earliest possible opportunity.</p>	<p>Further role specific guidance will be identified and developed as part of the Council's preparations for compliance with the new General Data Protection Regulations which comes into force on 25 May 2018. This will concentrate on existing and new responsibilities under</p>	Past due date	31/03/2018	Suggest action is closed.	<p>There has been a significant number of training and awareness raising events throughout 2017-18 (130+) which highlight specific roles and changed responsibilities under new data protection laws and information governance more widely. This effort has</p>	Kevin Wibrabram, Information Governance Manager, Corporate Governance.	Lesley Newdall	With IA for validation	N/A	N/A
CW1502	Governance Arrangements Arms Length Companies 4.Governance Reporting	Strategy & insight	Medium	<p>We would expect that the performance and operations of Arms Length Companies are subject to regular scrutiny by the relevant scrutinising committee. For our sample of Arms Length Companies we identified that 20 committees as follows over the period from January 2013 to August 2015 (i.e. 2 1/2 years):</p>	<p>The lack of regular scrutiny could lead to a significant reputational risk to the Council due to:</p> <ul style="list-style-type: none"> lack of transparency in the relationship with Arms Length Companies; and inherent risks not being brought to the attention of the Council. 	<p>Executive Committees should review their arrangements for the scrutiny of performance and operations for each of the relevant companies.</p> <p>We would suggest that a minimum should be carried out annually and recommendation that Committee Services should make annual scrutiny of each Arms Length Company a standing item on the relevant scrutiny.</p>	<p>Executive Directors have been assigned responsibility for Arms Length Companies and are responsible for ensuring that the respective Executive Committee can provide appropriate scrutiny. A report addressing proposed scrutiny arrangements will be considered Council on 2 June 2016.</p>	Historic	30/09/2016	Suggest action is closed.	<p>A report was considered by Council on 2 June 2016 and 30 June 2016 setting out new reporting arrangements for ALEOs. This divided the scrutiny between the executive committee and the Governance, Risk and Best Value Committee. The reporting responsibilities for ALEOs have been made clear to executive directors and to the ALEOs themselves. The requirement to scrutinise Council companies has been added to the Governance, Risk and Best Value Committee work programme.</p>	Gavin King, Democracy, Governance and Resilience Senior Manager	Lesley Newdall	With IA for validation	N/A	No Impact
RES1608	Risk Function: Governance, Strategy & Process 3.1 Project Governance & Risk Management	Strategy & insight	Medium	<p>Each year CEC undertakes a number of projects and programmes, many of which are material in value or nature. Currently there are over 20 projects and programmes which fall within the remit of the major projects portfolio (i.e. any project / programme over a value of £5million or which is particularly sensitive to the Council's reputation). CLT, Finance and Resources Committee and GBV receive bi-monthly, quarterly and six monthly updates respectively on progress and RAG status of all major projects. If risk management practices and associated project governance are well designed, aligned with the wider CEC enterprise-wide risk framework and embedded consistently across all projects, there is confidence that visibility, aggregation, escalation and management of risks is accurate, complete and timely.</p>	<p>Due to the bi-monthly nature of reporting and as project risk registers are not independently challenged, risks may not be escalated on a timely basis which, due to the materiality and political sensitive nature of projects, could result in significant financial and reputational damage to CEC should the risks crystallise or prompt action not be taken to mitigate or respond to the risks.</p>	<p>With support from the Risk Function, CEC's Transformation Team should ensure there is alignment of CEC's enterprise wide approach to risk management and the management of assessment, reporting and aggregation of project risk, CEC should ensure independent challenge and oversight is provided to material project risks on a more frequent basis. Risk registers should be escalated and independently challenged, to enable early identification and escalation of potential risk failures prior to crystallisation.</p> <p>The Risk Function should have an active role in the oversight of the</p>	<p>Risk Management - Portfolio & Governance Manager and CEO to agree how this disconnect in relation to the management of assessment, reporting and oversight of project risk is addressed and agree an approach (to be reflected and signed off) in the Portfolio Management Business Case on how tighter alignment between the enterprise wide risk management framework and that of projects/programmes is delivered within a framework that meets the portfolio governance and ERM needs. Any subsequent changes will be incorporated as an update to the ERM framework. Major Projects require Project and Programme Managers to manage risk on their projects and programmes and identify key risks in bi-monthly updates to the Portfolio & Governance Manager. However, going forward there will be a recommendation that a standard approach to risk management is mandated for all projects and programmes (see above comment). This will include submission of a project risk register to the designated Steering</p>	Historic	30/11/2016	01/12/2018	<p>From 1st April 2018 Projects within the Council's Portfolio Major Projects require Project and Programme Managers to report monthly on risks on their projects and programmes. Key Portfolio Risks are also reported to the Change Board (CLT). In addition, there is ongoing dialogue with CLT on identifying future improvements which will be reflected in updated risk management documentation.</p>	Simone Hislop, Change Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	No Impact
CG1515	Retention of Corporate Knowledge 1. Records Management Procedures.	Strategy & insight	High	<p>The Council's Records Management (RM) policy has been in force since September 2014 but the mandated local procedures to support compliance have yet to be fully embedded across the organisation.</p> <p>The Council Records Management policy states that staff must follow local administrative procedures which are documented within local Records Management Manuals. Whilst records management practices are documented and controlled in some Council services, there are, as yet, no formally approved records management manuals within the Council. We understand these will be developed over the next five years. The large transformation program underway in the council will stress the current local documentation and processes in</p>	<p>if RM practices are not documented, consistent, or embedded there is a risk that records and information are lost; and</p> <p>The Council may not be able to confirm they meet statutory regulatory requirements, due to the lack of monitoring of RM procedures, which could lead to fines or reputational damage for CEC staff and HR that can then be implemented in local directorates and teams.</p>	<p>Development and roll out of a 5 year implementation plan by the IGU for the creation and review of records management manuals across the Council to be included in this year's information governance annual plan</p> <p>The IGU will work with DRDs this year to review existing RM documentation - this will be incorporated into the implementation plan. Subsequent reviews will be split between the annual information governance maturity assessment and the IGU's rolling risk based review of RM manuals</p> <p>The IGU will work with the relevant service areas to investigate whether common procedures can be developed - this will be incorporated into the implementation plan</p> <p>The IGU to regularly report to the Information Council on progress with initial pilots, then the wider roll out and eventually a review and audit schedule</p>	<p>A new project brief and plan will be developed and submitted to the Council's Change Board by the end of summer to ensure that we meet our statutory commitments within the Council's 5 year records management plan (due for reassessment by the regulator in June 2021). Timescales, resource requirements and priorities will be reassessed as part of this exercise to ensure that statutory commitments can be met.</p>	Historic	01/12/2016	31/07/2018	<p>Project Brief will be submitted to the Council's Change Board by Jul 18.</p>	Kevin Wibrabram, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	N/A	None - work has been prioritised as part of the IG workplan for 2018.

CG1515	Retention of Corporate Knowledge 2. Training	Strategy & Insight	Medium	<p>The Council has not yet completed training staff on Information Governance and Records Management resulting in not all staff having had the opportunity to understand what is expected of them regarding RM.</p> <p>Responsibility for the completion of training is devolved to line managers and subject matter experts, with no central tracking or monitoring in place. While it is mandatory for all staff to undertake the Information Governance training e-learn (which includes training on RM policy), this has not been completed by all staff (with only 21% completion as at 8th September 2015).</p> <p>In addition no specific training has been written or delivered to the directorates' Records Officers to enable them to understand their enhanced role</p>	<p>Good RM relies on understanding both good practice as well as responsibilities, with training and policy reading being key to this. If training is not undertaken, the policy is less likely to be understood and followed, thereby raising the risk of CEC not retaining information or records appropriately and potentially breaching their regulatory or statutory requirements.</p>	<p>Training needs to be monitored by OD and reported to the appropriate senior management and the Information Council on a periodic basis, indicating the percent of staff that have completed or are still to complete the required training per Directorate;</p> <p>A specific training plan needs to be developed & delivered to Directorate Records Officers;</p> <p>IGU need to assess the level of compliance and plan an approach to testing the RM policies and procedures across the Directorates; and</p> <p>Detailed communications to be issued by appropriate senior management on the</p>	<p>DRD training to be finalised and rolled out by IGU</p> <p>IGU is currently finishing the development of an annual information governance maturity assessment that will assess compliance at local and corporate levels – with an initial pilot planned and a full roll out later in the year</p> <p>IGU will work with Communications to finalise and follow an information governance communications plan for this year that will incorporate messages about the importance of training and signposting to existing and developing IG training resources – including specific content for managers and more detailed records management content that goes beyond the foundation e-learning module.</p>	Historic	01/03/2016	01/12/2018	<p>Subject to the provision of appropriate evidence, Internal Audit will consider confiding this action with RES1617 (same action - see below). Maturity model assessment has been tested through Internal Audit with Schools and Community Centres to ensure the approach is valid and robust. Work is currently being undertaken to turn the process into a self-assessment exercise rather than specialist led interviews and assessments to ensure scalability across the Council. Aim is to test this new approach by the Autumn, with a full roll out at the end of the year to inform the 2019 IG annual plan.</p>	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	Communications support will be required to promote the eventual roll out and buy-in from senior management to support the annual exercise.	No impact
RES1617	Review of City of Edinburgh Council Information Governance Framework 1. Information Security	Strategy & Insight	High	<p>While the Council have an Electronic Information Security Policy, there is no evidence that it has been reviewed since 2004. It also lacked sections that would be expected within an Information Security Policy such as:</p> <p>An introduction stating what CEC are trying to protect and why;</p> <p>A statement of support for Information Security from the Board or CEO;</p> <p>A section that indicates how this fits with the wider policy framework;</p> <p>A section to discuss the minimum control objectives to be achieved consistently across the Council; and</p> <p>How assurance over compliance with the policy will be achieved.</p> <p>The Council have policies that staff annually attest to reading, including:</p> <p>Employee Code of Conduct;</p>	<p>Without ongoing assurance against the policy the Council have an incomplete, inconsistent and out of date policy relating to how information is protected across the Council;</p> <p>The lack of an up to date policy and robust training programme creates the risk of inconsistent behaviour in relation to protecting information;</p> <p>Breaches may not be escalated promptly and in timely manner</p>	<p>Review and refresh the Information Security Policy to apply recognised standards, leveraging sources of security management good practice, such as the ISO/IEC 27000 series of standards, or making use of endorsed assurance schemes such as adopting the Cyber Essentials Scheme.</p> <p>Schedule and maintain annual reviews of the Information Security Policy across all key stakeholders, including legal, compliance and business representatives;</p> <p>Review the approach to gain ongoing assurance that the Information Security Policies requirements are embedded across the</p>	<p>The information governance maturity model will be used to audit information security arrangements across the Council to ensure that controls are embedded and followed. Incident reporting will also help to inform this process by identifying risk areas. Similarly, the Council Information Asset Register will also help to identify security risks to Council information, ensuring that Council information is being properly managed.</p>	Historic	01/12/2016	01/12/2018	<p>Maturity model assessment has been tested through Internal Audit with Schools and Community Centres to ensure the approach is valid and robust. Work is currently being undertaken to turn the process into a self-assessment exercise rather than specialist led interviews and assessments to ensure scalability across the Council. Aim is to test this new approach by the Autumn, with a full roll out at the end of the year to inform the 2019 IG annual plan.</p> <p>Responsibility to update and expand the Information Register will rest with individual Information Asset Owners. Guidance and training to reinforce this message will be published and disseminated as part of our GDNP preparations and will be circulated and on offer by the end of July. Maintaining the information asset register in light of frequent updates will be challenging within existing resource. Buy-in from senior management to support the Information Asset Register is also a requirement.</p>	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	<p>Communications support will be required to promote the eventual roll out and buy-in from senior management to support the annual exercise.</p> <p>Maintaining the information asset register with frequent updates will be challenging within existing resource. Buy-in from senior management to support the Information Asset Register is also a requirement.</p>	No impact
RES1617	Review of City of Edinburgh Council Information Governance Framework 2. Information Governance Readiness	Strategy & Insight	Medium	<p>The Information Governance unit have a clear definition for the role of Data Steward and are working with the Information Asset Owners (IAO) to establish this network of Officers as per the annual plan of the Information Council. However at 18 August 2015 these roles were not filled, missing the planned 31 July 2015 target. These individuals are responsible for implementing Information Governance controls where controls are not place within the Directorates, including routine identification and resolution of Data Quality issues, monitoring compliance with Information Governance and reviewing projects to meet governance requirements and identify risks.</p> <p>The Data Council has been established as a sub group of the information council which regularly meets to discuss risks and issues regarding data.</p>	<p>Directorates may not fully implementing the Information Governance Framework and therefore not managing information in line with statutory or regulatory requirements;</p> <p>Data quality issues are already causing a delay in the CAFM project and there is a risk that they may cause operational inefficiencies and costs, or staff are not utilised effectively and data used for analysis and decision making is</p>	<p>Data Stewards should be identified within each Directorate and fully trained and supported to deliver on their roles and responsibilities;</p> <p>A baseline measurement against the Information Governance strategy should be undertaken within each Directorate;</p> <p>Manager self-assessments should be conducted and reported to the appropriate senior management on an annual basis;</p> <p>Data Quality issues should be logged and tracked by a central resource and reviewed at the Data Council committee meetings as a standing agenda item; and</p>	<p>Data Stewards have been identified through the development of the Council's Information Asset Register. A training needs analysis has been undertaken that will inform specific training needs for this and other information management roles within the Council to supplement existing guidance and documentation. Training content is currently under development which will be aligned to the Council's new induction and mandatory learning Framework. The Information Governance Unit has completed the development of content for an annual information governance maturity model that will assess IG compliance at local and corporate levels. This will provide a baseline measurement in relation to the information governance strategy. Delivery methods are currently being investigated with IG, with initial pilot planned for June with a full roll out later in the year. The maturity model content and assessment criteria has also been aligned to Internal Audit's own audit methodology as part of the Schools Assurance Framework</p>	Historic	01/12/2016	01/10/2018	<p>Develop an interactive e-learning package for nominated individuals with responsibilities for information management matters with content signposted from across the Information Governance policy Framework. This will be developed over the summer and rolled out over the autumn.</p>	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	The training will be dependent on support from Learning & Development and buy-in from senior management to support the undertaking and training	No impact
RES1617	Review of City of Edinburgh Council Information Governance Framework 3. Training	Strategy & Insight	Medium	<p>The Information Governance policy states that all staff must undertake mandatory information Governance training and are required to attest to reading the policy on an annual basis. As at 8 September 2015, circa 21% of staff had completed the training that was launched in June 2015. The expected completion for all staff was the end of September 2015.</p> <p>While there is specific role profiles there was no evidence of formal training in place for Data Stewards, and Information Asset Owners to enable them to understand their roles and responsibilities as per the policy.</p>	<p>Information Governance framework is at risk of failing to fulfil its purpose as staff across the wider Council are unaware of their roles and responsibilities.</p> <p>The Information Governance 'roles and responsibilities' training plan should be developed immediately, with specific focus on Data Stewards, Information Asset Owners, Senior Information Risk Office and their Deputy, as well as Managers and any other specific staff as agreed by the Information Council.</p>	<p>Training needs to be monitored by OD and reported to the appropriate senior management and the Information Council on a periodic basis, indicating the percent of staff that have completed or are still to complete the required training per Directorate;</p> <p>The Information Governance 'roles and responsibilities' training plan should be developed immediately, with specific focus on Data Stewards, Information Asset Owners, Senior Information Risk Office and their Deputy, as well as Managers and any other specific staff as agreed by the Information Council.</p>	<p>The Information Governance e-learning module is mandatory for all Council staff. There have been numerous general and targeted communications within the organisation to remind staff to complete the module. As of 1 March 2016, 5887 members of staff have started the module – 72% of staff who have access to a PC. Of these, 5144 have passed. The IGU has also created a briefing note of key information governance messages which has been disseminated to 'hard to reach' staff who do not have access to PCs. This is also supported, where required, by tailored team briefings and training provided by the Data Protection Team</p> <p>In addition, all staff have read the Council's information governance and data protection policies which are part of the Council's annual mandatory policy awareness programme.</p> <p>Upon completion of the Council's Transformation exercise and associated structural changes, all staff will be asked to undertake refresher training, including role specific training currently being developed.</p>	Historic	01/12/2016	01/09/2018	<p>Subject to the provision of appropriate evidence, Internal Audit will consider confiding this action with RES1617 (same action - see below). Maturity model assessment has been tested through Internal Audit with Schools and Community Centres to ensure the approach is valid and robust. Work is currently being undertaken to turn the process into a self-assessment exercise rather than specialist led interviews and assessments to ensure scalability across the Council. Aim is to test this new approach by the Autumn, with a full roll out at the end of the year to inform the 2019 IG annual plan.</p> <p>Risks in this area continue to be mitigated through a number of actions, including a completion of a manager's module and roll out, together with foundational level e-learning module, alongside specific content for GDNP and records management, provides sufficient basic level coverage for all Council roles. This is being built upon with a face to face monthly training offerings that will target different groups within the Council, which will start in June and be promoted via Communications and Learning & Development.</p>	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	N/A	No impact

Appendix 3 - List of ongoing Internal Audit work within service areas

<u>Audit Title</u>	<u>Status</u>	<u>Comments</u>
Health and Social Care		
1. Care Inspectorate Report	Fieldwork	Currently in fieldwork and not yet possible to determine outcomes.
2. Purchasing Budget Management	Draft Report preparation	Initial findings discussed with H&SC – draft report being prepared for issue by IA
3. Community Care Capacity and Access	Draft Report preparation	Initial findings discussed with H&SC – draft report being prepared for issue by IA
4. Resources 5. Customer Transformation	Draft Report with IA	Draft report with IA for finalisation.
6. HR and Payroll - Drivers	Draft Report preparation	Outcomes discussed with HR and Place – draft report being prepared by IA.
7. CGI Contract Management and Cyber Maturity (PwC)	Draft Report preparation	Outcomes discussed with ICT – draft report being prepared by IA.
Communities and Families		
8. Foster Care	Final report issued	Final report was issued 11 May 2018.
Lothian Pension Fund		
9. Pension Tax	Final report issued	Final report was issued 30 April 2018.
Place		
10. Port Authority Security	Final report issued	Final report was issued 18 May 2018

11. St James project	Draft report with IA	Draft report with IA to finalise. Has been delayed as reports with High rated findings have been prioritised for completion.
12. Zero Waste project	Draft report with IA	Draft report with IA to finalise. Has been delayed as reports with High rated findings have been prioritised for completion.
13. Edinburgh Building Services	Final Report Issued	This review assessed whether the findings raised in the August 2016 review of contract management arrangements and processes had been implemented. 2 Historic findings have been reopened (one High and one Medium) and are included in the historic population of 30 findings to be reopened across the Council. Two new findings were also raised and these are reflected here.
14. Structures and Flood Prevention	Draft report preparation	IA preparing draft report.
15. Fleet Project	Fieldwork	Currently in fieldwork and not yet possible to determine outcomes.
16. Health and Safety – Waste and Recycling (PwC)	Draft report with Place	Draft report with management to finalise agreed management actions
Strategy and Insight		
17. Resilience	Draft report with IA	Management responses received and draft with IA to respond.
18. Council Wide 19. Phishing	Draft report with Resources - ICT	Awaiting revised management responses from ICT
20. Records Management – St Katherine's Main impacts will be on Communities and Families and health and Social Care	Will complete in 2018/19 - Currently in fieldwork	Completion date to be determined. A project has now been established within Strategy and Insight to support completion. Likely that this review will continue into the 2018/19 plan year.
21. GDPR Readiness (PwC)	Draft report preparation	PwC specialist review. Initial outcomes have been discussed with management and the draft report is being prepared.

Time, day, date

Internal Audit: Overdue internal audit findings referred from the Governance, Risk, and Best Value Committee

Item number

Report number

Executive/routine

Wards

Council Commitments

Executive Summary

This report sets out details of all High and Medium rated overdue Internal Audit (IA) findings, that fall within the remit of the XXXX Committee.

As at date, there were a total of XX High and XX Medium rated overdue IA findings

It is the responsibility of senior management to implement agreed management actions to address internal audit findings within agreed timescales, to ensure that service delivery risks are effectively mitigated and managed, and frontline services protected.

It is the responsibility of the XXXX Committee to scrutinise and challenge officers, to confirm that they are taking appropriate steps to address overdue findings, ensuring that risks are appropriately treated or mitigated in a timely manner.

Report

Internal Audit: Overdue internal audit findings referred from the Governance, Risk, and Best Value Committee

1. Recommendations

- 1.1 Members of the XXXX committee are requested to:
- 1.2 Scrutinise the overdue Internal Audit findings;
- 1.3 Consider whether progress and the revised implementation date are appropriate given the ongoing risk that has not yet been addressed.

2. Background

- 2.1 In May 2018, the Governance Risk and Best Value Committee decided that all High and Medium rated Internal Audit overdue findings should be forwarded to the relevant Executive Committees for additional scrutiny and challenge.
- 2.2 The IA definition of an overdue Internal Audit finding is any finding where all associated agreed management actions have not been implemented by the final date agreed by management and recorded in Internal Audit reports.
- 2.3 IA overdue findings are reported monthly to the CLT and quarterly to the GRBV.
- 2.4 It is anticipated that the greater visibility that reporting to CLT; GRBV; and Executive Committees provides will result in more Internal Audit findings being closed on time, ensuring that the associated service delivery risk is effectively addressed.

3. Main report

- 3.1 There are a total of XX (XX High and XX Medium) overdue Internal Audit findings that fall within the XXXX committee's remit as at xxxx
- 3.2 Of these XX% are more than 3 months; XX% more than 6 months; XX% more than one year, and XX% more than 18 months old.

4. Background reading/external references

- 4.1 [Insert link to latest GRBV report](#)

Appendix 1: High and Medium rated Overdue Internal Audit Findings

Audit Report	Finding	Risk	Agreed Management Action	Original Date	Revised Date	Number of Date Revisions	Latest Update