

Governance, Risk and Best Value Committee

10:00am, Tuesday, 8 June 2021

Deep Dive into 30 Internal Audit Overdue Findings More Than One Year Old as at 30 April 2021

Item number

Executive/routine

Executive

Wards

Council Commitments

1. Recommendations

- 1.1 It is recommended that the Committee notes:
 - 1.1.1 the current status of the Internal Audit (IA) overdue findings reported to the March Committee that were more than one year old as at 10 February 2021; and
 - 1.1.2 actions proposed to close these findings.

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Deep Dive into 30 Internal Audit Findings More Than One Year Old as at 30 April 2021

2. Executive Summary

- 2.1 There has been some progress towards closure of the 30 open IA findings that were more than one year overdue as at the 10 February 2021 position reported to the Committee in March 2021, with 7 findings closed, and a balance of 23 still requiring to be addressed.
- 2.2 Of the remaining 23 findings still to be addressed, 5 have now been proposed for closure by management and are currently being reviewed by IA.
- 2.3 It is recognised that further action is required to ensure that all overdue IA findings are addressed, and that open and future IA findings are effectively implemented by management within agreed timeframes.
- 2.4 Consequently, the temporary capacity reallocated across directorates in November 2020 to prioritise focus on closure of IA findings in will remain in place until the Council's new governance and assurance model is implemented following completion of the planned senior management restructure.
- 2.5 A key objective of the refreshed governance and assurance model is to ensure that first line divisions and directorates are supported by teams with sufficient capacity and appropriate skills to provide proportionate ongoing focus on governance; risk management; and controls across all Council service areas and activities.

3. Background

Quarterly IA Reporting

- 3.1 Overdue findings arising from IA reports are reported monthly to the Corporate Leadership Team (CLT) and quarterly to the GRBV Committee.
- 3.2 This report specifically excludes open and overdue findings that relate to the Edinburgh Integration Joint Board (EIJB) and the Lothian Pension Fund (LPF). These are reported separately to the EIJB Audit and Assurance Committee and the Pensions Audit Sub-Committee respectively.

GRBV Committee Request

- 3.3 The Committee reviewed the latest quarterly IA Overdue Findings report in March 2021. The report confirmed that (as at 10 February 2021) there were 155 open IA

findings across the Council. Of these 68 (59%) were reported as overdue, with 30 of the overdue findings (44%) more than one year overdue.

- 3.4 Following review of the report, the Committee agreed that details of the 30 outstanding IA actions that were more than one year old (as at 10 February 2021) would return to GRBV for further scrutiny.

Process Applied

- 3.5 Directorates were requested to provide an update on progress towards closure of these 30 findings.
- 3.6 Directorate responses were combined with IA feedback to provide a combined progress update which is included at Appendix 1.

IA Methodology and Definitions

- 3.7 The following definitions from IA methodology have been included to support understanding of the descriptions included in this report:
- 3.7.1 Findings raised by IA in audit reports typically include more than one agreed management action to address the risks identified. IA methodology requires all agreed management actions to be closed in order to close the finding.
- 3.7.2 The IA definition of an overdue finding is any finding where all agreed management actions have not been evidenced as implemented by management and validated as closed by IA by the date agreed by management and IA and recorded in relevant IA reports.
- 3.7.3 The IA definition of an overdue management action is any agreed management action supporting an open IA finding that is either open or overdue, where the individual action has not been evidenced as implemented by management and validated as closed by IA by the agreed date.
- 3.7.4 Where management considers that actions are complete and sufficient evidence is available to support IA review and confirm closure, the action is marked as 'implemented' by management on the IA follow-up system. When IA has reviewed the evidence provided, the management action will either be 'closed' or will remain open and returned to the relevant owner with supporting rationale provided to explain what further evidence is required to enable closure.
- 3.7.5 A 'started' status recorded by management confirms that the agreed management action remains open and that implementation progress ongoing.
- 3.7.6 A 'pending' status recorded by management confirms that the agreed management action remains open with no implementation progress evident to date.

4. Main report

- 4.1 Some progress towards closure of the 30 IA findings that were more than one year overdue is evident with 7 findings closed, with the balance of 23 still to be addressed.
- 4.2 Of the remaining 23 findings to be addressed, 5 have been proposed for closure by management and are currently being reviewed by IA.
- 4.3 Revised implementation dates for the remaining 23 findings have been provided by management (where required).
- 4.4 Further detail on findings now closed and remaining findings to be addressed is included below and also at Appendix 1, which includes combined management and IA updates on progress towards closure.

Findings Now Closed

- 4.5 Of the 7 findings that have been closed:
 - 4.5.1 One High rated finding in relation to certifications and software licences has been closed as the risk has been fully accepted by Resources Directorate management.
 - 4.5.2 Two Low rated Health and Social Care Partnership (ATEC 24) findings have been closed based on partial risk acceptance.
 - 4.5.3 Four Medium rated Property and Facilities Management findings have been closed based on review of the design of operational property repairs and maintenance processes. Limited testing was performed given the significant ongoing Covid-19 impacts in this service. IA plans to include these processes in a subsequent validation review to confirm that controls have been implemented and sustained.
- 4.6 Further details of the risks accepted by management to support closure of findings are included in the

Remaining Findings to be Addressed

- 4.7 Of the 23 remaining findings to be addressed:
 - 4.7.1 Eight findings that were proposed for closure by management (implemented) as at 10 February 2021 were subsequently reopened by IA as further evidence was required to support their closure.
 - 4.7.2 Five findings have now been proposed for closure by management and are currently being reviewed by IA.
 - 4.7.3 There are three open findings where progress towards closure is evident as associated management actions have either been closed, or closure has been requested by management.
 - 4.7.4 There has been limited progress with the remaining seven open findings since 10 February 2021. Management has provided details of the challenges involved in implementing the actions associated with these findings at Appendix 1.

5. Next Steps

- 5.1 IA will continue to monitor the open and overdue findings position, providing monthly updates to the CLT and quarterly updates to the Governance, Risk and Best Value Committee.

6. Financial impact

- 6.1 There are no direct financial impacts arising from this report, although failure to close findings and address the associated risks in a timely manner may have some inherent financial impact.

7. Stakeholder/Community Impact

- 7.1 If agreed management actions supporting closure of Internal Audit findings are not implemented, the Council will be exposed to the service delivery risks set out in the relevant Internal Audit reports. Internal Audit findings are raised as a result of control gaps or deficiencies identified during reviews therefore overdue items inherently impact upon effective risk management, compliance and governance.

8. Background reading/external references

- 8.1 [Internal Audit: Overdue Findings and Key Performance Indicators at 10 February 2021 – Paper 8.1](#)

9. Appendices

- 9.1 Appendix 1 – Analysis of 30 IA Overdue Findings More Than One Year Old

Appendix 1 – Analysis of 30 IA Overdue Findings More Than One Year Old

Status as at 29 April 2021												
Ref.	Issue Code	Project Name	Rating	Issue Title	Directorate	Management Action Title	Status 10/02/21 March GRBV	Estimated Implement Date	Current Status	No Date Revisions (excl Covid)	Revised Date	Latest Update
1	CW1702ISS.1	Resilience / Business Continuity	High	Resilience responsibilities	Health and Social Care	Rec 3.3 H&SC - Defining and allocating operational resilience duties	Started	20/12/2018	Started	6	30/06/2021	HSCP update - The Partnership required to develop resilience plans (including roles and responsibilities) taking into account the approach undertaken by partners (NHS Lothian and CEC) to ensure alignment and it has been a complex process to develop a Partnership approach to resilience. The Council approach to resilience was also reviewed with all resilience actions rebased which has had an impact on the revision of implementation dates. The management action will be completed by the end of June 21 in line with the revised implementation date.
						Rec 4.3 H&SC - Objectives for operational Resilience responsibilities	Started	31/07/2019	Started	2	30/06/2021	
2	CW1801ISS.2	Historic Unimplemented Findings	Medium	MIS1601 - issue 1 Budgetary Impact	Resources	1 - Budgetary Impact	Implemented	31/03/2017	Closed	0	29/06/2018	Closed 17/03/21 based on review of design of the process reflecting ongoing Covid pressures on P&FM team.
3	CW1803ISS.4	Payments and Charges	Medium	CW1803 Payments and Charges Issue 4: Processing and recording Licensing Fees	Place	4.1 - Procedures supporting processing and recording licencing fees	Started	20/12/2019	Started	0	01/05/2020	Place Update - Discussion with Internal Audit colleagues planned for early May 2021 to discuss this outstanding action. It is hoped to agree an approach and evidence which can be implemented in order to close this outstanding action.
						4.2 - Quality checking	Started	20/12/2019	Closed	0	01/05/2020	
4	CW1806ISS.2	Emergency Prioritisation & Complaints	Low	CW1806 Issue 2: ATEC 24 Customer Engagement	Health and Social Care	2.1(1): ATEC 24 Customer Feedback - Implementation of Process	Implemented	31/01/2020	Closed	2	01/02/2021	Closed 12/03/21 with partial risk acceptance
					Health and Social Care	2.1(2): ATEC 24 Customer Feedback - Tracking and Communication	Implemented	31/01/2020	Closed	2	01/02/2021	Closed 12/03/21 with partial risk acceptance
5	HSC1701ISS.1	H&SC Care Homes Corporate Report	Medium	A1.1: Care Homes Self Assurance Framework	Health and Social Care	A1.1: Care Homes Self Assurance Framework	Started	30/06/2019	Implemented	1	01/05/2021	HSCP update - Proposed for closure 25/04/21 and awaiting verification by IA. The Care Home IA made several recommendations covering a range of operational processes. Due to the complexities and collaboration needed with other Council teams (Business Support), to implement the improvements required, it has taken longer than anticipated to implement the recommendations in line with the initial implementation date, however the work has now been completed and implemented by the revised implementation date.
6	HSC1701ISS.12	H&SC Care Homes Corporate Report	Medium	A3.1: Training	Health and Social Care	A3.1(1) Manager review of training	Started	30/06/2019	Implemented	3	01/05/2021	HSCP update - Proposed for closure 16/04/21 and awaiting verification by IA. The Care Home IA made several recommendations covering a range of operational processes. Due to the complexities and collaboration needed with other Council teams (Business Support), to implement the improvements required, it has taken longer than anticipated to implement the recommendations in line with the initial implementation date, however the work has now been completed and implemented by the revised implementation date.
7	HSC1701ISS.14	H&SC Care Homes Corporate Report	Medium	A3.3: Performance & Attendance Management	Health and Social Care	A3.3(2) Health & Social Care Teams - 6 monthly and annual performance conversations	Started	30/06/2018	Implemented	5	01/05/2021	HSCP update - Proposed for closure 16/04/21 and awaiting verification by IA. The Care Home IA made several recommendations covering a range of operational processes. Due to the complexities and collaboration with other Council teams (Business Support), to implement the improvements required, it has taken longer than anticipated to implement the recommendations in line with the initial implementation date, however the work has now been completed and implemented by the revised implementation date.
						A3.3(4) Health & Social Care Teams - quarterly review of absence and performance management	Started	30/06/2018	Implemented	3	01/05/2021	
8	HSC1701ISS.15	H&SC Care Homes Corporate Report	Medium	A3.4: Agency Staffing	Health and Social Care	A3.4(2) Analysis of the agency staff and hours worked charges	Started	31/03/2018	Implemented	4	01/05/2021	HSCP update - Proposed for closure 25/04/21 and awaiting verification by IA. The Care Home IA made several recommendations covering a range of operational processes. Due to the complexities and collaboration needed with other Council teams (Business Support), to implement the improvements required, it has taken longer than anticipated to implement the recommendations in line with the initial implementation date, however the work has now been completed and implemented by the revised implementation date.
9	HSC1701ISS.16	H&SC Care Homes Corporate Report	Medium	A3.5: Adequacy of Resources	Health and Social Care	A3.5(1) Care Inspectorate Dependency Assessments requirements	Started	31/01/2019	Implemented	5	01/05/2021	HSCP update - Proposed for closure 25/04/21 and awaiting verification by IA. The Care Home IA made several recommendations covering a range of operational processes. Due to the complexities and collaboration needed with other Council teams (Business Support), to implement the improvements required, it has taken longer than anticipated to implement the recommendations in line with the initial implementation date, however the work has now been completed and implemented by the revised implementation date.
10	HSC1701ISS.7	H&SC Care Homes Corporate Report	Medium	A2.3: Welfare Fund and Outings Funds	Health and Social Care	A2.3(2) Establishment of welfare fund committees	Started	31/07/2018	Implemented	5	01/05/2021	HSCP update - Proposed for closure 16/04/21 and awaiting verification by IA. The Care Home IA made several recommendations covering a range of operational processes. Due to the complexities and collaboration needed with other Council teams (Business Support), to implement the improvements required, it has taken longer than anticipated to implement the recommendations in line with the initial implementation date, however the work has now been completed and implemented by the revised implementation date.

Appendix 1 – Analysis of 30 IA Overdue Findings More Than One Year Old

Ref.	Issue Code	Project Name	Rating	Issue Title	Directorate	Management Action Title	Status 10/02/21 March GRBV	Estimated Implement Date	Current Status	No Date Revisions (excl Covid)	Revised Date	Latest Update
						A2.3(3) Production of annual accounts and review by welfare fund committee	Started	31/07/2018	Started	4	01/05/2021	HSCP update - The Care Home IA made several recommendations covering a range of operational processes. Due to the complexities and collaboration needed with other Council teams (Business Support), to implement the improvements required, it has taken longer than anticipated to implement the recommendations in line with the initial implementation date, however the work has now been completed and implemented by the revised implementation date.
11	HSC1714ISS.2	Social Work Centre Bank Account Reconciliations	High	Corporate Appointee Client Fund Management	Health and Social Care	1a - Health & Social Care	Started	28/06/2019	Started	2	01/08/2021	HSCP update - the work arising from this Internal Audit report required a range of complex actions to be completed, including a revised Corporate Appointee policy. It was also recognised that a new system to manage the Corporate Appointee system was needed. The extension to August 2021 was requested to allow for the procurement of a new system. The Corporate Appointee policy has now been developed and agreed, the training programme has been developed. The MA will be implemented in line with date..
						2.2. Updating procedures to include an annual review of Corporate Appointee contracts	Started	30/04/2018	Started	2	01/08/2021	
						2.8. Business Support and Senior Social Worker - refresher training closing and reallocation of client fund accounts+G17	Started	31/05/2018	Started	3	01/08/2021	
						1b - Business Support - review of Corporate Appointee processes	Started	31/05/2018	Started	2	01/08/2021	
12	HSC1715ISS.1	Edinburgh Alcohol and Drug Partnership (EADP) – Contract Management	High	Risk and Supplier Performance Management	Health and Social Care	1.1 - Risk Management	Implemented	30/03/2018	Started	4	01/03/2021	HSCP Update - There were 8 management actions arising from this Internal Audit and significant and complex programme of work was required to implement associated and related to developing a contract management framework in collaboration with contract providers, a risk register, records management. Five actions have been closed and verified and two were initially closed in line with the implementation date (28/01/21) and IA advised (02/02/21) they require further evidence to support closure. The Partnership are in the process of sourcing and providing the additional evidence requested.
13	HSC1715ISS.2	Edinburgh Alcohol and Drug Partnership (EADP) – Contract Management	Medium	Key Person Dependency and Process Documentation	Health and Social Care	2.5 - Records Management Policy	Implemented	30/03/2018	Started	5	01/02/2021	HSCP Update - There were 8 management actions arising from this Internal Audit and significant and complex programme of work was required to implement associated and related to developing a contract management framework in collaboration with contract providers, a risk register, records management. Five actions have been closed and verified and two were initially closed in line with the implementation date (28/01/21) and IA advised (08/02/21) they require further evidence to support closure. The Partnership are in the process of sourcing and providing the additional evidence requested.
14	MIS1601aISS.2	Non Housing Invoices	Medium	Schedule of Rates	Resources	New non-housing contractor framework	Implemented	31/08/2017	Closed	2	31/03/2019	Closed 27/04/21 based on review of design of the process reflecting ongoing Covid pressures on P&FM team.
15	MIS1601aISS.3	Non Housing Invoices	Medium	Availability of documentation	Resources	CAFM	Implemented	01/04/2017	Closed	1	31/08/2018	Closed 17/03/21 based on review of design of the process reflecting ongoing Covid pressures on P&FM team.
16	PL1705ISS.2	Local Development Plan	High	Financial Modelling	Place	Funding	Implemented	31/03/2018	Started	3	30/06/2021	Place Update - Action implemented on 01/10/2020. Internal Audit have indicated (17/2/21) that they have been unable to access some of the evidence provided so the service are now working on this.
17	PL1705ISS.3	Local Development Plan	Medium	Governance arrangements over infrastructure appraisals	Place	Infrastructure Governance arrangements	Implemented	31/03/2018	Started	3	30/06/2021	Place Update - Previously implemented 1/10/20, but the action has been reopened following feedback from Internal Audit (07/02/21) that further evidence is required to close this action. The service are now working on this.
18	PL1803ISS.4	HMO Licensing	Medium	PL1803 Issue 3 - Operational Performance and Reporting	Place	3.6 - HMO Key Performance Indicators and Performance Reporting	Implemented	31/01/2020	Started	0	01/06/2020	Place Update - Action implemented on 16/12/2020 by service area however additional information was requested by IA to close this action on 22/12/20 to close this action, and has not yet been provided. A meeting with Internal Audit is scheduled for 11 May 2021 to discuss this, and a revised implementation date will be agreed as part of that discussion.
19	PL1807ISS.2	Waste & Cleansing Services - Performance Management Framework	Low	PL1807 Issue 1: Waste and Cleansing Performance Management Framework	Place	1.3 - Waste and Cleansing Policy	Implemented	27/12/2019	Started	2	30/06/2021	Place Update - Action implemented on 27/10/2020. IA provided feedback on 10/11/20 November requesting further information and then rejected closure on 08/04/21. No further updates were provided, so closure was rejected by IA on 25/3/21. It is intended to propose risk acceptance for the outstanding element of this management action as the evidence requested does not exist.
20	PL1810ISS.2	Street Lighting and Traffic Signals	Medium	Street Lighting - Inventory and Maintenance	Place	2.1 - Street lighting inventory completeness and electrical testing results	Implemented	20/12/2019	Started	4	31/03/2022	Place Update - The implementation date for this action has been revised to reflect that this action is connected to the roll-out of the Energy Efficient Street Lighting Programme which will complete in late 2021. To complete the implementation and then assess the implementation of this management action, March 2022 has been considered the appropriate timescale for completing this action.
						2.2 - Street Lighting Inventory Checks	Implemented	20/12/2019	Action closed and included in rebased action above.	3	N/A	This action has now been closed and will be included in the rebased action above.

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21	PL1810ISS.3	Street Lighting and Traffic Signals	Low	Street Lighting and Traffic Signals: Process and quality assurance documentation and training	Place	3.1 - Operation and maintenance procedures	Started	30/09/2019	Started	4	31/05/2021	Place Update - The new service structure for Roads and Transport Infrastructure was implemented in August 2020. Since then arrangements have been made to put procedures in place for operations and maintenance however this will not be complete until the end of May 2021.
						3.2 - Refresher training for existing employees	Started	20/12/2019	Started	7	30/06/2021	Place Update - the implementation of this action is being progressed as part of the annual conversations taking place at present. These will be completed by the end of June 2021.
22	RES1615ISS.4	Property Maintenance	Medium	Monitoring of outstanding jobs	Resources	Monitoring of outstanding jobs	Implemented	31/12/2017	Closed	3	31/05/2019	Closed 27/04/21 based on review of design of the process reflecting ongoing Covid pressures on P&FM team.
23	RES1710ISS.5	Drivers	Medium	Management and use of Driver Permits and fuel FOB cards	Place	4. Management and use of Driver Permits and Fuel FOB cards	Implemented	01/02/2019	Started	4	31/08/2021	Place Update - There has been an issue with data being received which is in the process of being rectified. Once resolved, Fleet will work with Internal Audit to provide the evidence required to close this action. Implementation date revised from 01/03/2021 to 31/08/2021 to resolve.
24	RES1710ISS.8	Drivers	Medium	Recording and addressing driving incidents	Place	3. Recording and addressing driving incidents	Implemented	01/02/2019	Started	3	31/10/2021	Place Update - Originally implemented 21/12/2020. IA requested additional evidence 12/02/21 and met with the service to discuss 24/02/21. Action re-set to 'started' 16/03/21. Additional reports are being prepared for circulation and will be shared with Internal Audit. Implementation date changed to 31/10/2021 to allow two quarterly reports to be circulated and analysed.
						Recording and addressing driving incidents	Implemented	01/10/2019	Started	2	31/07/2021	Place Update - Evidence submitted on 02/12/2020, and additional clarification requested by IA 10/02/21. Action reset to 'started' 26/04/21. Further discussion required with Internal Audit on the final outcome.
						2. Recording and addressing driving incidents	Started	01/04/2019	Started	3	30/06/2021	Place Update - Revised implementation date to enable analysis of findings to be shared with Head of Service.
25	RES1712ISS.8	Asset Management Strategy	Medium	Issue 1 : Visibility and Security of Shared Council Property	Resources	Review of existing shared property	Started	31/10/2018	Started	3	01/03/2026	Resources Directorate Update - the project plan has been updated to reflect the new audit action agreed with IA which relates solely to offices within the Operational Estate. An appropriate legal agreement for office sharing is nearing finalisation which will be ready for use when needed. However, It is not possible to progress any further at this time since our offices are largely closed due to Covid 19. The Council is currently considering its office accommodation strategy under the Adaptation and Renewal Service Operations Working Group and it is not yet known whether the groups in occupation prior to the closure will want to return to the same space nor whether we will be able to accommodate them.
26	RES1805ISS.1	Certifications and Software Licenses	Medium	RES1805 Licenses and Certificates: Issue 1 - Governance and Oversight	Resources	CDS 1.1 Council - Governance and Oversight of Certificates and Licenses	Started	31/01/2020	Closed	2	01/11/2020	Closed 07/04/21
						CDS 1.2 CGI - Reporting and monitoring - Licenses and Certificates	Started	31/01/2020	Closed	2	01/11/2020	Closed 07/04/21
27	RES1805ISS.2	Certifications and Software Licenses	High	RES1805 Licenses and Certificates: Issue 2 - Ongoing management	Resources	CDS 2.1 Completeness and accuracy of license inventory reports	Started	31/01/2020	Closed	2	01/11/2020	Closed 02/03/21 - risk accepted
28	RES1807ISS.1	Out of Support Technology and Public Sector Network Accreditation	Low	RES1807 - Issue 1: Public Services Network governance framework	Resources	1.1 Public Services Network governance arrangements	Started	31/01/2020	Started	2	30/06/2021	Resources Directorate Update - PSN Accreditation was achieved in December 2019 and, following a Cabinet Office delay in evaluation, achieved again in March 2021. This action has been completed for changes to the Governance and evidence review of security issues between the Council and CGI. The remaining sub-action relates to the appropriate recording of PSN risks, including the risks which may come from not achieving PSN, across CGI, Digital Services and the Cyber and Information Security Steering Group risk registers. This was proposed for closure 19/3/21, with further information requested by IA 8/4/21. Digital Services is working with both CGI and our internal risk team to ensure that these are satisfactorily reflected.
						4.1 - User access controls	Implemented	31/05/2019	Closed	0	01/10/2019	Closed 02/03/21

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29	RES1808ISS.1	Cyber Security - Public Sector Action Plan	Medium	RES1808: Issue 1: Critical Operational Cyber Security Controls	Resources	1.2 - Cyber Essentials Accreditation	Started	30/09/2019	Started	2	01/05/2021	<p>This action was proposed for closure based on risk acceptance 14/04/21. IA recommended 27/04/21 that the risk acceptance proposal should be reconsidered.</p> <p>Resources Directorate Update - Implementation of this action required complex scanning across the Corporate, Learning and Teaching and People's Networks. Scanning was implemented across the Corporate network in September 2019 with the first report issued in October 2019. Cyber Essentials plus accreditation was achieved in September 2020, following a COVID related delay, due to buildings access being a requirement for the assessment. Vulnerability Scanning was implemented in both Learning and Teaching and People's Networks in October 2020. The request to provide evidence of a vulnerability from identification to rectification through this process is outstanding and is quite complex. As a consequence, the implementation date will require to be extended.</p> <p>As a consequence, a request for an extension to the implementation date will now need to be considered.</p>
30	RES1813ISS.5	Asset Management Strategy and CAFM system 18/19	High	RES1813 Asset Management Strategy and CAFM: Issue 3 - Property and Facilities Management Data Completeness; Accuracy; and Quality	Resources	3.1 Ensuring Data Completeness, Accuracy, and Quality	Started	31/03/2016	Started	1	01/08/2022	<p>Risk acceptance proposed 03/08/20. IA recommended in November 2020 that the risk acceptance proposal should be reconsidered.</p>
						3.2 Resolution of known data quality issues	Started	31/03/2016	Started	2	01/08/2022	<p>Resources Directorate Update - The Asset Management Information Systems (AMIS) programme and team were established in April 2020 with a 27-month programme to look at resolving the data management issues within Property and FM, building upon the original deployment of CAFM. Both of these actions have a 'long' implementation date as they originated from a historical audit which had a completion/due date of 31/03/2016. That means on the date that the AMIS programme started these two management actions were already significantly overdue. The Division had submitted Risk Acceptance Forms, proposing to IA that with the set up of the AMIS programme the completion/due dates for both these audit items should be 'recalibrated' and that a revised implementation date of 01/08/2022 is now more appropriate. There is ongoing work between Property and FM and colleagues within Internal Audit to identify ways in which these actions may be progressed in the meantime and what evidence is required to allow for full implementation of these.</p>