

Governance, Risk and Best Value Committee

10:00am, Tuesday, 11 October 2022

Internal Audit: Open and Overdue IA Findings – Performance Dashboard as at 31 August 2022

Item number

Executive/routine

Executive

Wards

Council Commitments

1. Recommendations

- 1.1 It is recommended that the Governance Risk and Best Value Committee:
- 1.1.1 notes the improved status of the overdue Internal Audit (IA) findings as at 31 August 2022;
 - 1.1.2 notes that IA has implemented a revised risk-based approach to validating follow-up of agreed management actions;
 - 1.1.3 refers this paper to the relevant Council Executive committees for ongoing scrutiny of their relevant overdue management actions; and
 - 1.1.4 refers this paper to the Edinburgh Integration Joint Board Audit and Assurance Committee for information in relation to the current Health and Social Care Partnership position.

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Internal Audit: Open and Overdue IA Findings – Performance Dashboard as at 31 August 2022

2. Executive Summary

Progress with closure of open and overdue Internal Audit findings

- 2.1 The overall progress status for closure of overdue IA findings as at 31 August 2022 remains positive with improvement evident, based on progress compared to the position reported in March 2022.
- 2.2 The proportion of overdue findings and associated management actions continues to decrease, a continued improvement from the position as at March 2022 and a significant improvement when compared to August 2021.
- 2.3 There has also been a continued decrease in the number of findings that are more than one year overdue when compared with August 2021.
- 2.4 Whilst the number of findings that are between 90-365 days overdue also continues to decrease, there has been an increase in the number of new overdue findings (less than 90 days overdue) since March 2022.

Progress with closure of open and overdue management actions

- 2.5 As at 31 August 2022, there were a total of 141 management actions supporting closure of 71 internal audit findings. 20 of the 141 actions were overdue (14%), a decrease of 30 when compared to March 2022, and a decrease of 110 when compared to the same period last year.
- 2.6 Further detail on the status of open and overdue findings and actions as at 31 August 2022 is provided in the open and overdue IA dashboard at [Appendix 1](#). This includes a comparison with March 2022 and August 2021.
- 2.7 Seven management actions were closed based on management's acceptance of risk during the period 1 April to 31 August 2022.

Risk based approach to validation and closure of management actions

- 2.8 Following the Institute of Internal Auditors (IIA) External Quality Assessment (EQA) of IA, and in recognition of both the improved open and overdue position as at 31 August 2022, and the Amber IA 2021/22 annual opinion, IA has introduced a more

risk-based and proportionate approach to validating follow-up of agreed management actions.

3. Background

Open and overdue IA findings and agreed management actions

- 3.1 Progress in implementing open and overdue findings raised in 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.

4. Main report

- 4.1 [Figure 1](#) of the IA activity dashboard at [Appendix 1](#) illustrates that as at 31 August 2022 there were 71 open IA findings across the Council, with 16 findings (23%) overdue.
- 4.2 The movement in open and overdue IA findings during the period 31 March to 31 August 2022 is shown at [figure 2](#) highlighting the number of overdue findings decreased from 23 to 16.
- 4.3 The 16 overdue findings comprise 7 High; 8 Medium; and 1 Low rated findings. This is a continued reduction from the position as at March 2022, and a significant reduction compared to the position as at August 2022 (see [figure 3](#)).

Overdue findings ageing analysis

- 4.4 [Figure 4](#) illustrates the ageing profile of all 16 overdue findings by rating as at 31 August 2022 and shows a continued decrease in the number of findings overdue for more than 1 year (down 1; from 9 to 8) when compared to the March 2022 and August 2021 position.
- 4.5 [Figure 5](#) also demonstrates a significant reduction in the number of findings overdue for more than 1 year when compared to August 2021 (from 27 to 8).
- 4.6 The analysis of the ageing of the 16 overdue findings across directorates shown at figure 5 highlights that improvements are needed to ensure open findings are addressed in line with originally agreed implementation dates, with an increase in the number of new overdue findings less than 90 days old since March 2022 (up 3; from 1 to 4).
- 4.7 [Figure 5](#) illustrates an improvement in the number of findings between 90-365 days old when compared to the March 2022 position.

Agreed management actions analysis

- 4.8 The 71 open IA findings are supported by a total of 141 agreed management actions. [Figure 6](#) illustrates that 121 actions are not yet due (86%), while 20 (14%) are overdue. This reflects an 23% decrease from the March 2022 overdue position (37%).
- 4.9 [Figure 7](#) illustrates the allocation of the 20 overdue management actions across directorates. The Place directorate has the highest number of overdue actions (13) however, improvement is evident when compared to the position in March 2022 and August 2021. The number of overdue actions for Corporate Services, the Education and Children's Services directorate and the Health and Social Care Partnership has also reduced since last quarter and with a continued reduction compared with August 2021.
- 4.10 Four actions are currently being reviewed by IA. IA has continued to achieve the established KPI for reviewing all implemented management actions within four weeks of the date they are proposed for closure by management.
- 4.11 Appendix 2 provides an analysis of the 20 overdue management actions highlighting their status as at 31 August 2022 with:
- 11 actions where the latest implementation date has been missed and not revised; and,
 - 6 actions where the implementation date has been revised more than once.

Revised implementation dates

- 4.12 [Figure 8](#) illustrates that there are currently 6 overdue management actions across directorates where completion dates have been revised between two and six times. This reflects a reduction of 12 in comparison to the position at March 2022 (18).
- 4.13 It should be noted this is a significant improvement compared to the position of the same period last year (48 actions had revised dates).

Management actions closed based on management's acceptance of risk

- 4.14 Management periodically review audit actions to consider whether they remain appropriate and whether there has been any movement on risks originally identified at the time of the audit. In line with agreed audit processes management can request that a risk is closed based on management's risk acceptance aligned to risk appetite.
- 4.15 Management are required to complete a risk acceptance proforma which provides rationale for the risk acceptance including details of mitigating controls in place, the residual risk following application of controls and any further action planned. The risk acceptance must be approved by the appropriate Executive Director/Chief Officer.

4.16 Seven management actions were closed based on management’s acceptance of risk during the period 1 April to 31 August 2022. Details of the seven risk accepted actions are provided below:

Directorate	Audit	Date raised	Rating	Management rationale
Place	Life Safety	October 2020	Low	1 action partially risk accepted by management which is related to water risk assessments for low rise properties.
	HMO Licensing	August 2019	Low	1 action risk accepted by management related to HMO performance monitoring and reporting.
Health and Social Care	Care Homes	June 2018	Medium	2 actions partially risk accepted by management related to training and agency staffing.
	Localities	June 2020	High	3 actions partially risk accepted by management in relation to locality operational plans; workforce plans and performance monitoring.

Risk based follow-up approach

- 4.17 The Institute of Internal Auditors (IIA) External Quality Assessment (EQA) of the Council’s IA function, highlighted that the previous IA approach of fully verifying 100% of management actions to detailed evidence is unusual practice.
- 4.18 In addition, the IIA noted that the previous approach utilised a disproportionate amount of IA and management resource to the benefits achieved by verification of every agreed action.
- 4.19 In response to the IIA advice, and in recognition of both the improved open and overdue position as at 31 August 2022 as detailed in this report, and the Amber IA 2021/22 annual opinion reported to Committee in [August 2022](#), IA has introduced a more risk-based and proportionate approach to validating follow-up of agreed management actions.
- 4.20 Management are still required to complete management actions in line with agreed implementation dates and provide IA with supporting evidence to confirm completion of all actions via the IA Team Central System.
- 4.21 All High priority actions will continue to be reviewed and validated by IA. A sample of Medium priority actions will be reviewed, and while IA will no longer validate completion of Low priority actions, management will continue to provide confirmation and evidence that these are complete within agreed timescales via a self-attestation.

- 4.22 The evidence requirements and the depth of IA review and validation will now be proportionate to the risk identified within the original audit report.
- 4.23 A sample of previously completed High, Medium and Low actions will continue to be reviewed as part of the annual Validation Audit to confirm whether management actions implemented to address audit findings raised in previous years have been sustained and remain effective.

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 GRBV Committee.
- 5.2 IA will review implementation of the revised follow-up approach to ensure it remains effective and that risks identified in audit reports are being effectively managed by adequate governance and control frameworks.

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 actions supporting closure of IA findings are not implemented by management, the Council will be exposed to the risks set out in the relevant audit reports. IA findings are raised due to control gaps or deficiencies identified during reviews; therefore, overdue items inherently impact upon effective risk management, compliance and governance.

8. Background reading/external references

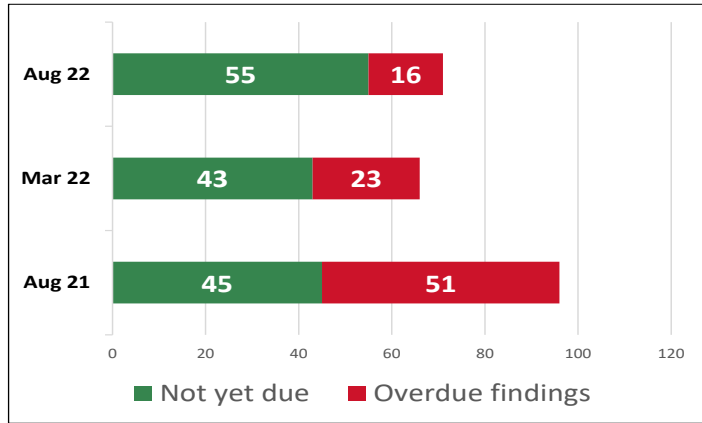
- 8.1 Internal Audit Open and Overdue Findings as at 31 March 2022 – shared via MS Teams 14 June 2022

9. Appendices

- 9.1 Appendix 1: IA open and overdue findings and actions dashboard as at 31 August 2022
- 9.2 Appendix 2: IA Overdue Management Actions as at 31 August 2022

Appendix 1: IA open and overdue findings and actions dashboard as at 31 August 2022 (1)

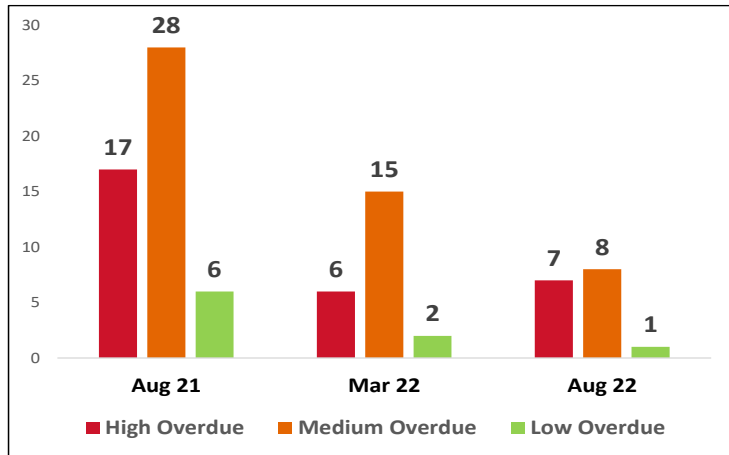
1. Open and overdue findings trends



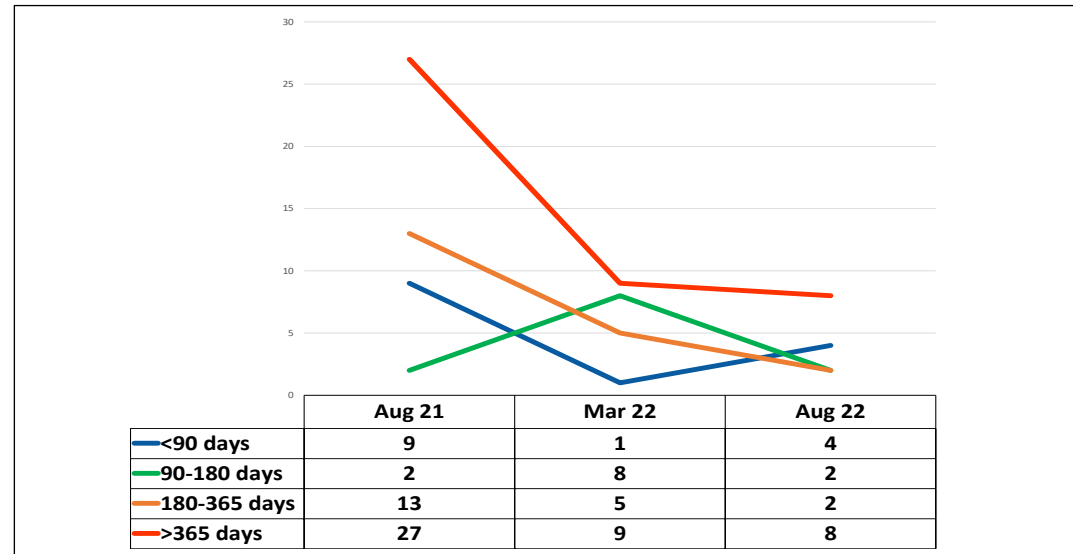
2. Analysis of changes between March 2022 to August 2022

	Total 31/03/22	New	Closed	Total 31/08/22	Trend
Open findings	66	29	24	71	↑
Overdue findings	23	8	15	16	↓

3. Overdue findings by rating



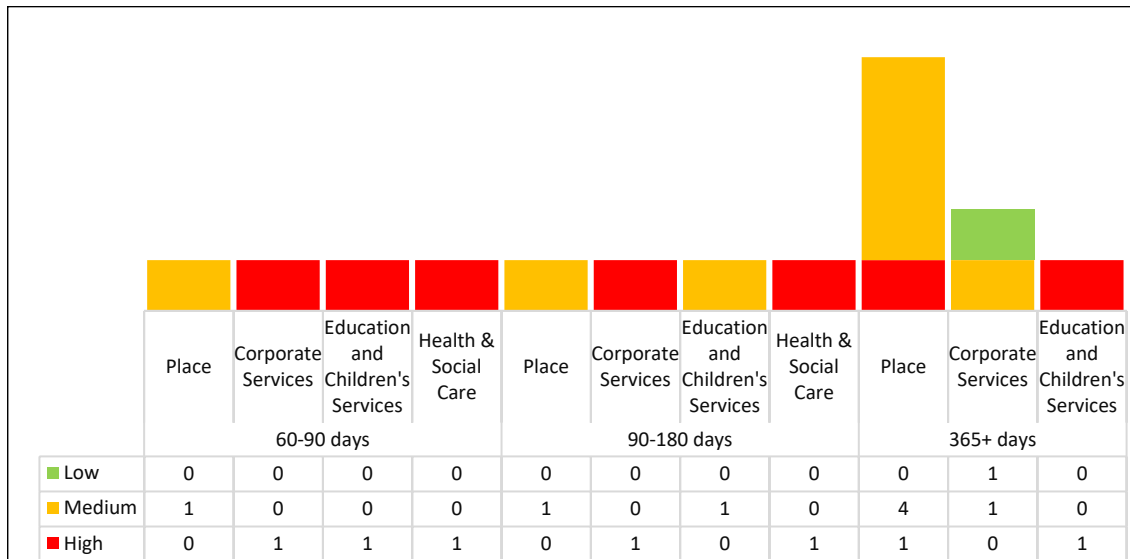
4. Overdue findings by age - trends



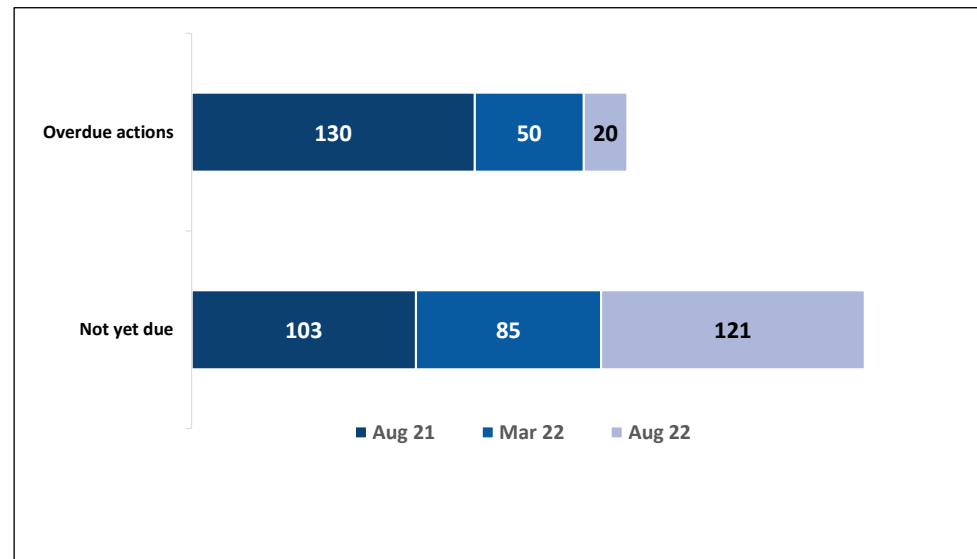
[Back to main report](#)

Appendix 1: IA open and overdue findings and actions dashboard as at 31 August 2022 (2)

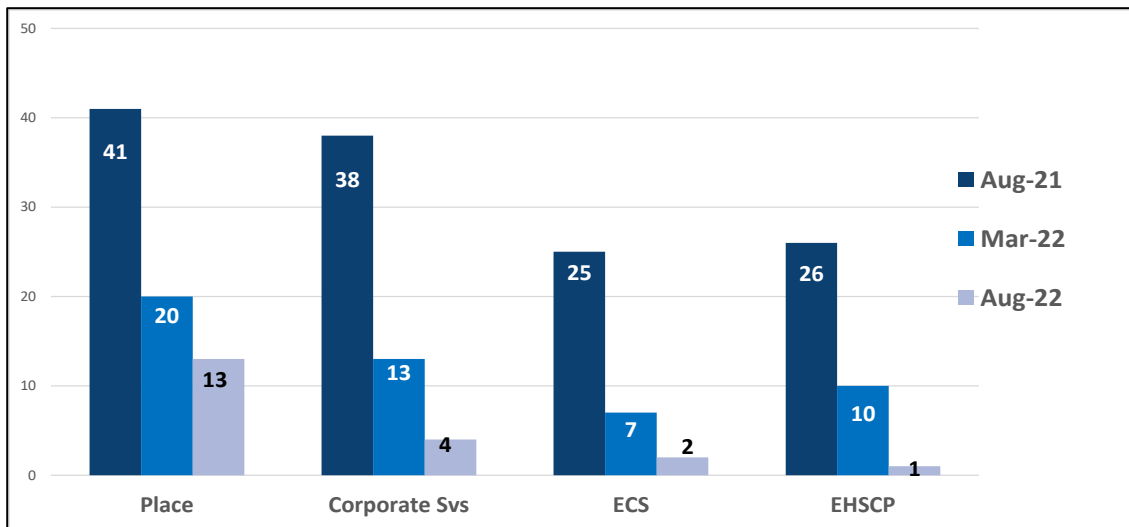
5. Aged findings by rating and directorate



6. Management actions by status – trends



7. Overdue management actions by directorate



8. Management actions – missed and revised dates



Appendix 2 - Internal Audt Overdue Management Actions as at 31 August 2022

Ref	Executive Committee	Audit Code	Directorate	Audit Name	Rating	Recommendation Title	Agreed Management Action	Status	Est.Date	No of Revisions	Revised Date	Management update 31 August 22
1	Education, Children and Families	CW1914	Education and Children's Services	Unsupported Technology (Shadow IT) and End User Computing	High	CW1914 Rec 2.1c - Second line assurance and oversight	The following actions were discussed and agreed by the Council's Corporate Leadership Team and will be applied by all first line divisions and directorates. 1. Services will confirm whether they are consistently applying shadow IT framework and meet the requirements of the Council's externally hosted ICT services protocol in their annual assurance statements, and with any gaps or instances of non-compliance disclosed; 2. Reliance will be placed on third line oversight by Internal Audit (IA), acknowledging that the assurance provided in relation to the ongoing management of shadow IT technology applications across the Council will be considered as part of IA's ongoing risk based assurance proposals, with assurance unlikely to be provided on an ongoing basis.	Implemented	30/07/2021	1	31/08/2022	N/A IA review of evidence currently in progress.
2	Finance and Resources	RES1813	Place	Asset Management Strategy and CAFM system 18/19	Medium	3.2 Resolution of known data quality issues	<ul style="list-style-type: none"> A reconciliation of the two lists has been performed and there are no obvious discrepancies other than properties which are out with the scope of the survey team. The viability of establishing a referencing system for concessionary lets in the CAFM system will be explored. The volume and value of known concessionary lets across the Council Estate will form part of the Annual Investment Portfolio update which is reported to the Finance and Resources committee. There is an ongoing work stream looking at vacant and disposed properties and the systems updates required. 	Started	31/03/2016	4	01/11/2022	Evidence has been provided to Internal Audit on reconciliation and vacant/disposed properties work. Additional work was required to be carried out on defining and understanding the scale of concessionary lets before this could be incorporated into CAFM. Revised date of 01/11/22 expected to be achieved.
3	Finance and Resources	RES1712	Place	Asset Management Strategy	Medium	Review of existing shared property	A review of the office estate is underway by the Operational Estates team to identify third party users and approach them to seek appropriate leases or licences to allow them to occupy the premises and ensure the Council is appropriately reimbursed.	Started	31/10/2018	3	01/06/2026	Work ongoing. Target date of 01/06/2026 expected to be achieved.
4	Finance and Resources	CW1702	Place	Resilience	High	Rec 6.2a Place - Annual assurance from Third Party Providers	Following receipt of initial assurance from all third party providers for statutory and critical services (as per rec 6.1), annual assurance that provider resilience plans remain adequate and effective should be obtained. This should include confirmation from the provider that they have tested these plans and recovery time objectives for systems and recovery time and point objectives for technology systems agreed with the Council were achieved. It is recommended that contract managers include this requirement as part on ongoing contract management arrangements. Where this assurance cannot be provided, this should be recorded in Service Area and Directorate risk registers. Date revised to reflect that following receipt of initial assurance by 31 March 2021, annual assurance should be obtained by 31 March 2022.	Started	28/06/2019	3	30/06/2022 Revised to 31/12/2022	Review of third party contracts ongoing with contract managers/owners. Date has been revised to 31 December 2022
5	Finance and Resources	CW1702	Place	Resilience	High	Rec 6.1a Place - Review of third party contracts to confirm appropriate resilience arrangements	Existing third party contracts supporting critical services should be reviewed by Directorates in consultation with contract managers / owners to confirm that they include appropriate resilience arrangements. Where gaps are identified, Procurement Services should be engaged to support discussions with suppliers regarding inclusion of appropriate resilience clauses requiring third parties to establish adequate resilience arrangements for both services and systems that are tested (at least annually) with the outcomes shared with / provided to the Council. Where these changes cannot be incorporated into existing contracts, they should be included when the contracts are re tendered.	Started	20/12/2019	5	30/06/2022 Revised to 31/12/2022	Review of third party contracts ongoing with contract managers/owners. Date has been revised to 31 December 2022.
6	Finance and Resources	CW1913	Place	Drivers - findings only report	Medium	1.3 - Driver permit revocation	1. A standard reminder e mail will be prepared by the Head of Place Development and issued to employees and their line managers where permission forms have not been received 10 days prior to their expiry. 2. The e mail will highlight that driver permits will be revoked if they are not received by the required date, and employees and line managers will be made aware that they are no longer eligible to drive for the Council and 9for vocational and agency drivers) that they are no longer covered by Council insurance. 3. and 4 Permits will be revoked where permission forms are not received on time and e mail confirmation provided to employees and line managers reminding them that they can no longer drive on behalf of the Council.	Started	04/05/2020	2	30/11/2022	An alternative process for permit revocation was trialled but found to require tweaking. This was recently re-based and a further trial is being conducted. This will be reviewed in early October 2022 and if successful then IA will be invited to conduct sampling.
7	Finance and Resources	RES1903	Corporate Services	Budget Setting and Management	Low	RES 1903 Issue 3.2: Finance customer and staff feedback surveys	Finance will conduct customer and staff feedback exercises every two years. A feedback process will be developed and implemented that is aligned with the lessons learned methodology as described in recommendation 3.1. In addition, feedback from each exercise will be consolidated and used to generate improvement actions. The survey results and improvement actions will be reported to service managers and staff.	Started	31/12/2020	4	31/12/2022	First draft of of survey completed. Will be finalised during September.

Ref	Executive Committee	Audit Code	Directorate	Audit Name	Rating	Recommendation Title	Agreed Management Action	Status	Est.Date	No of Revisions	Revised Date	Management update 31 August 22
8	Finance and Resources	RES1809	EHSCP	Supplier Management Framework and CIS Payments	High	RES1809 Issue 1.2(1): Supplier management quality assurance - H&SCP	Health and Social Care Partnership Quality assurance monitoring is performed over the two Partnership contracts included in the Internal Audit sample, through the Multi Agency Quality Assurance meetings held every two months – one for care at home/care and support, and another one for care homes and adult residential. The terms of reference of this enhanced monitoring arrangement include care inspectorate grades and care service feedback complaints. There are also areas of excellent practice with some weekly supplier meetings and ongoing monitoring, and some suppliers have payment terms that are linked to quarterly performance (for example the Sustainable Community Support Programme). These recommendations are accepted and will be implemented following implementation of the refreshed Contracts management framework (that includes an enhanced contract risk assessment matrix for the Partnership) and refresh of the Partnership contracts register.	Pending	29/06/2021	1	30/09/2022	We are working to implement our risk management approach and this is tied to the rollout of the Council's risk management approach which has been delayed. The Partnership risk management framework will be rolled out and in place by the deadline specified.
9	Finance and Resources	CW1914	Education and Children's Services	Unsupported Technology (Shadow IT) and End User Computing	Medium	CW1914 Rec 1.4d - Review of existing shadow IT contracts	The following actions were discussed and agreed by the Council's Corporate Leadership Team and will be applied by all Directorates following receipt of guidance from Commercial and Procurement Services as per recommendation 1.4a above. 1. The Directorate will complete a review of all contracts supporting the ongoing use of shadow IT / cloud based applications used within divisions in comparison to the guidance provided by Commercial and Procurement Services (CPS) to ensure identify any contracts that need to be refreshed or procured, with support from CPS and Digital Services. 2. Where inadequate contracts are identified, and the supplier is unable to support an immediate contract refresh, the criticality of the system and the service it supports will be assessed to determine whether the system is required, or whether an alternative system solution can be procured. 3. Where inadequate contracts support critical systems that cannot be immediately re-procured, the risks associated with ongoing use of these systems and their contracts will be recorded in divisional and directorate risk registers, and the contract re-procured at the earliest possible date.	Started	30/09/2021	1	29/12/2023	The Empowered Learning Project Team are currently working their way through all the Shadow IT in the education estate. ECS will be meeting them soon to look at progress to date and will provide an update thereafter. We had revised the date of this one last year due to the scale of the task.
10	Finance and Resources	RES1809	EHSCP	Supplier Management Framework and CIS Payments	High	RES1809 Issue 1.3(1): Contract manager support and guidance - HSCP	Health and Social Care Partnership These recommendations have been accepted and will be implemented as recommended.	Implemented	17/12/2021	0	01/08/2022	N/A IA review of evidence currently in progress at time of reporting. Now confirmed as closed.
11	Policy and Sustainability	CW1702	Corporate Services	Resilience	Medium	Rec 4) Update of Council Business Continuity Plan to include key elements from resilience	The Council Business Continuity Plan (BCP) was developed and signed off the Chief Executive in May 2019. Following Directorate review and update of resilience protocols, the Council BCP will be updated to include key elements of Directorate plans.	Started	18/12/2020	1	30/06/2024	This action was revised to allow time for completion of Directorate activities in recognition of Covid-19.
12	Policy and Sustainability	CW1910	Place	Life Safety	High	CW1910 Rec 2.1.1 Responsibility for completion and ongoing review of fire risk assessments	The appropriateness of current support arrangements for duty holders who are responsible for completion and ongoing review of Fire Risk Assessments (FRAs) across the operational and investment property estates, and multi-let buildings with common parts leased by the Council was considered by the Corporate Leadership Team (CLT) and the following actions agreed: 1. External resources will be procured by Property and Facilities Management (P&FM) on behalf of Council divisions to assess the completeness and adequacy of fire risk assessments (FRAs) across the remainder of the Council's operational property estate; refresh FRAs where required; and enhance the current baseline position. The costs associated with this exercise will be advised to divisions for inclusion in relevant divisional / directorate budgets. 2. First line duty holders will remain responsible for ensuring that FRAs are reviewed and updated as required in line with the Council's fire policy.3. Property and Facilities Management will ensure that duty holders update their FRAs (where required) as part of their ongoing capital works programme across the operational property estate.4. Following consolidation of the second line Housing and Operational Property teams and resources that have life safety responsibilities, the compliance team responsible for assessing the completeness and quality of FRAs will be strengthened, to ensure adequate ongoing coverage across the operational estate. 5. The revised processes supporting completion and review of FRAs will be implemented and communicated across the Council, ensuring that duty holders in operational properties, and property and facilities management teams responsible for completion of capital works and oversight of fire risk compliance are clear on their respective roles and responsibilities.	Started	30/09/2021	1	31/08/2022	A member of the CHS team is currently working with Facilities Management to identify all facilities technicians who will require this training. CHS team have completed an exercise to establish all current Duty Holders. New Duty Holder Guide has been produced and published on the Orb. All Duty Holders have been contacted to advise them of this guide. Training development underway to support the application of the Duty Holder guide to support corresponding regulatory compliance.

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13	Policy and Sustainability	CW1910	Corporate Services	Life Safety	High	CW1910 Rec. 3.1 Training and competence – Corporate Health and Safety	1. Relevant Council policies will be revised to include first line (divisional and directorate) and second line (Corporate Health and Safety) responsibilities for assessing and confirming the ongoing competence of duty holders; facility technicians; and third party external contractors (where these activities are outsourced) in relation to completion of their life safety responsibilities. 2. Corporate Health and Safety will provide guidance to support completion of a training needs analysis by first line managers for all relevant staff that will reflect the direct role responsibilities of duty holders in the context of Property and Facilities Management support. 3. Following the training needs analysis being completed for relevant roles, consideration will be given to whether any changes are required to existing training programmes. 4. All duty holders and facilities technicians requiring training on the SHE portal will be required to register and attend a training session.	Started	17/12/2021	1	31/03/2023	A member of the CHS team is currently working with Facilities Management to identify all facilities technicians who will require this training. CHS team have completed an exercise to establish all current Duty Holders. New Duty Holder Guide has been produced and published on the Orb. All Duty Holders have been contacted to advise them of this guide. Training development underway to support the application of the Duty Holder guide to support corresponding regulatory compliance.
14	Policy and Sustainability	CW1910	Place	Life Safety	High	CW1910 Rec 1.1.1 Consolidated life safety management and reporting systems	Property and Facilities Management and Place Development have confirmed that their preference is to maintain separate systems for the operational property (the CAFM system) and housing property estates (the Northgate system). Housing Property Services has advised that all housing property estate asset and tenant data is maintained on Northgate and its supporting feeder systems, ensuring effective risk management and ongoing compliance with Scottish Housing Regulator requirements – no further action required. Management is currently investigating the feasibility of consolidating the second line teams and resources that have life safety responsibilities across the operational property estate. The feasibility of consolidating stand alone systems and data will be considered as part of this assessment. If a decision is made to consolidate the stand alone systems and data into either a new or existing system, a business case will be developed and (if approved) a new project established or the scope of an existing project (for example the CAFM system project) extended to support this process.	Started	31/01/2022	1	30/04/2022	Currently engaging with Internal Audit as to how this action can be progressed if second-line teams are not consolidated.
15	Policy and Sustainability	CW1910	Place	Life Safety	High	CW1910 Rec 1.2 Life safety key performance measures and reporting	A holistic life safety performance framework will be established following consolidation of the second line teams and resources that have life safety responsibilities across the housing and operational property estate, and implementation of comprehensive life safety systems that include all relevant life safety data. This framework will incorporate all existing performance frameworks (for example the Housing Property Services performance framework that is current being reviewed) and will include a new set of standard risk based and proportionate life safety key performance measures designed to support reporting to management and governance forums (including risk committees and Council executive committees) and confirm ongoing compliance with applicable legislation and regulations. The revised performance framework will be reviewed and approved by the CLT prior to implementation. Life safety performance management information will include supporting rationale where performance measures have not been achieved or instances of non-compliance have occurred, together with details of remedial actions. The process applied to produce relevant life safety management information for reporting purposes will also include completion of quality checks to confirm its ongoing completeness and accuracy, especially where the preparation process involves manual consolidation of data from a wide range of sources. In the interim, there will be no changes made to the existing performance frameworks and the processes supporting production of existing life safety management information by divisions and directorates.	Started	29/04/2022	1	29/07/2022	Implementation of action has been delayed by absence within the Housing Team. Replacement resource now identified and action being progressed. New target date to be agreed between service area
16	Policy and Sustainability	CW1910	Place	Life Safety	High	CW1910 Rec. 3.4 Assurance framework implementation – Properties and Facilities Management	An appropriate risk based assurance programme will be implemented with resourcing requirements determined as part of the proposed consolidation of second line teams and resources that have life safety responsibilities across the housing and operational property estates (refer agreed management action 1.1.1). The assurance programme will consider all of the Internal Audit recommendations noted above and also the recommendations resulting from the recent external asbestos review.	Started	30/04/2022	1	30/07/2022	Implementation of action has been complicated as second-line teams have not been consolidated. Resource has now been identified to coordinate across constituent areas and progress action in partnership with Corporate H&S.
17	Regulatory Committee	PL2003	Place	Registration and Bereavement Services	Medium	PL2003 Recommendation 2.1: Digitalisation of historic burial records	Management plan to move burial records on-line. This will require transfer from current CGI BACAS to a Cloud based version which is currently in progress. Thereafter, that will give access to a bolt on module which will allow more secure management of burial and memorial safety records in compliance with anticipated new legislation. The cost of the module is not anticipated to be onerous, but if required will be the subject of a business case. The business case will also identify resources required to transfer historic hard copy records to the system as required.	Pending	31/03/2022	1	30/06/2022	A dependency exists due to an upcoming legislative requirement to digitally index historic burial records. Discussions have been held with multiple parties and options are still being considered. Once a preferred provider is identified a new revised date will be set. Manual controls have been put in place in the interim to address the identified risk and ensure that hard copy burial records are protected.

Ref	Executive Committee	Audit Code	Directorate	Audit Name	Rating	Recommendation Title	Agreed Management Action	Status	Est.Date	No of Revisions	Revised Date	Management update 31 August 22
18	Transport and Environment	PL1808	Place	Road Services Improvement Plan	Medium	PL1808 - 1.4 Post implementation reviews	A post implementation review of both the new organisational structure (31 March 2020) and completed Roads Service Improvement Plan (the Plan) actions (March 2021) will take place to assess the effectiveness of the new service and any requirements for change, and the impact of the changes delivered through the Plan.	Started	31/03/2021	1	01/11/2022	For this action to be implemented the 2022 organisational review needed to be implemented. The action will be concluded by November 2022.
19	Housing, Homelessness and Fair Work	CW2006	Place	Health and Safety – Asbestos Recommendations	Medium	CW2006 Rec 1.2: Consolidated progress reporting	A consolidated progress tracker will be created. This will include a standard set of definitions and will be reported to the Asbestos Standing Group.	Started	31/05/2022	0		Action implemented since reporting cut-off and being reviewed by IA. Progress tracker and completion timeframe reported to the Asbestos Standing Group on 22 September 2022
20	Housing, Homelessness and Fair Work	CW2006	Place	Health and Safety – Asbestos Recommendations	Medium	CW2006 Rec 1.1b: Responsibility for governance and oversight of implementation progress	A final completion timeframe will be submitted for approval to the Health and Safety Group and will then be tracked through the established Asbestos Standing Group. Recommendations 3 and 4 have been risk accepted by the Place Directorate which is now responsible for asbestos in both operational properties and properties leased to Council tenants.	Started	30/06/2022	0		Action implemented since reporting cut-off and being reviewed by IA.