

ID	Job	Year	Risk Area	Recommendation	Priority	Management Comments	Responsible Officers Name - use the filter to find your recommendations then scroll right to the green boxes	Responsible Officer	Due Date	Revised Due Date	Status	Date Last Updated by lead officer	Latest comment made by responsible officer	Response given in July 2024	Response given March 2024
244621	NN2009 - Planning Applications and Development Management	2019	Compliance Risk	Recommendation 2: Response time targets and fees for pre-application work be reviewed, to ensure that they enable good quality, timely responses to be provided to applicants. Rationale and risk: Reviewing the fees and target times will help to ensure that these are aligned so that the fee income is sufficient to fund the service to the level required in order to meet the targets. If the service is not reviewed, there is a risk that the Council will fail to deliver on the level of service that is advertised on its website.	2	Agreed, but to be actioned post go-live of UNIFORM system. NNDC customer satisfaction survey to correlate with review of Pre-application advice service. This will commence on 1st July 2020, to complete by 31st October 2020.	Russell Williams/ Geoff Lyon	Head of Planning and Development Manager	31/10/2020	30/09/2024	Outstanding	30/08/2024	A draft of the next Service has been produced and is being discussed with a group of 'developers / agents' in July prior to reporting it to Development Committee in August 2024 and for the related fee schedule to be submitted for Council discussion / agreement in September 2024 - with a view to the new system being introduced from October 2024.	A draft of the next Service has been produced and is being discussed with a group of 'developers / agents' in July prior to reporting it to Development Committee in August 2024 and for the related fee schedule to be submitted for Council discussion / agreement in September 2024 - with a view to the new system being introduced from October 2024.	A new 'Pre-Application Service' is being designed, with input from the council's Agents and Developers Forum. Consultation on an initial proposal started in early May 2024. The new proposal will include a new fee regime - which it is intended to take to Council in July 2024 - with the new system being introduced from 1st September 2024. Delivery against the new Service will be monitored within a new suite of Performance Indicators that are being devised for Planning.
262626	21/22 NN2202 Key Controls and Assurance	2021	Compliance Risk	Recommendation 3 – North Norfolk DC to ensure it receives 40% of income from the issuing Penalty Charge Notice (PCN) as per the terms of the contract with Council of Kings Lynn & West Norfolk and this can be clearly evidenced. Risk – All income from PCN due to the NNDC by BCKL&WN, as per the terms of the contract, may not be received, leading to financial loss (to NNDC).	2	As per the Group Accountant - At this time, we have no independent way of checking income generated from Penalty Charge Notices as they do not form part of the car park software. Looking into how we could independently verify this information is something that we would be prepared to do, however it is not something that we would have the capacity to take on in the short to medium term. Based on this, at this moment in time, the Council has to accept the associated risk. This is the first time this recommendation has appeared despite the current process being in place for a number of years. Audit Comment – We acknowledge management's comments although do consider that the stated risk remains.	Tina Stankley out down as responsible officer for the September GRAC meeting. It had N/A previously.	Director of Resources	25/05/2022	30/06/2024	Outstanding	02/09/2024	This is something we should be able to do by asking KL&WN for information on the number of PCNs issued and then the number cancelled, the number outstanding etc and then the remaining should equate to the number for which we've received income and then the income transferred should equate to the element we receive. If KL&WN are transferring income they must be doing a calculation. So in the new SLA/contract if we renew it we will ask for this to be an open book exercise.		"This has not progressed. However in December we were successful in recruiting in a previously vacant Accountancy Assistant and with this resource we can hopefully develop a reconciliation process. I suggest that a new deliverable date is 30/06/2024 (allowing for 'Year-end closure")
260418	21/22 NN2213 Waste Management	2021	Directed Risk	Recommendation 1: Review and update the Inter Authority Agreement to ensure that it is clear in terms of managing relations between all three member Authorities to reflect the operational status of the contract. In particular, this should include agreement on the principles which underpin how the contract should be managed for the benefit of all of the Councils, and on mechanisms for resolving disagreements between the Authorities if they arise. Risk: These is an increased risk that issues with the contract or disputes between the three member Authorities may not be resolved in the best interests of NNDC.	2	Agreed that the Inter Authority Agreement should be updated to reflect the operational phase of the contract.	Steve Hems	Director of Communities	29/07/2022	31/10/2024	Outstanding	30/08/2024	Senior Officers from the three authorities have met recently to discuss issues relating to the contract. The Inter Authority Agreement was discussed with BKL&WN during this meeting and the Senior Officer has taken the issue back to his authority in order to try to move this forward.	Performance within the Serco customer contact centre has continued to see improvements. The high workload and staff shortages within the team over the last few months has meant it has not yet been possible to further implement a complaint monitoring system as had been intended. With the team now back to full strength, it is hoped this will be progressed within the next few months. Due date has therefore been updated to end March 2024.	The drafting of the revision to the Inter Authority Agreement has been completed and wording agreed with Eastlaw. The revised agreement has not yet been agreed by the three councils, due to other priorities in the waste contract associated with the round and route re-optimisation and ongoing commercial matters discussions with Serco. Officers will look to progress this as soon as the issues outlined above have been resolved.
260419	21/22 NN2213 Waste Management	2021	Compliance Risk	Recommendation 2: Obtain regular assurances that Serco complies fully with its complaints procedure and that there is audit trail to evidence this. Any non-compliances should be formally raised through the Operational Board meeting. A quarterly report should be made to the Contract Management Board by Serco along with details of corrective action taken. Risk: If complaints are not effectively dealt with, there is a risk that residents become dissatisfied with the service, leading to reputational damage to the Council.	2	Agreed. This will need the agreement of all three Councils party to the contract.	Emily Capps	Environmental Services Manager	29/07/2022	31/03/2025	In progress	30/08/2024	Serco have made a number of changes to their supervisory structure within the contract. This is seeing improvements across all aspects of supervision and there is evidence to suggest that complaint handling is beginning to improve. The reporting into Contract Management Board is recording the number of complaints but further work is required to ensure that the reporting complies with the audit recommendation. Officers will continue to monitor this but it is expected that improvements will continue over future cycles of the Contract Management Board. Officers from the Environmental Services Team continue to have direct interventions with customers and Serco to ensure that satisfactory outcomes are achieved and that the reputation of the Council is maintained.	Performance within the Serco customer contact centre has continued to see improvements. The high workload and staff shortages within the team over the last few months has meant it has not yet been possible to further implement a complaint monitoring system as had been intended. With the team now back to full strength, it is hoped this will be progressed within the next few months. Due date has therefore been updated to end March 2025.	Performance within the Serco customer contact centre has continued to see improvements. The high workload and staff shortages within the team over the last few months has meant it has not yet been possible to further implement a complaint monitoring system as had been intended. With the team now back to full strength, it is hoped this will be progressed within the next few months. Due date has therefore been updated to end March 2024.
260137	21/22 NN2214 Environmental Health	2021	Compliance Risk	Recommendation 2: The Council to ensure that all licence fee income has been correctly accounted for and that there is agreement between Assure and eFinancials. Risk: Without a regular reconciliation, there is a risk that fees due have not been correctly accounted for or not received, leading to a loss of income to the Council.	2	Meeting with Northgate 20/10/21 and 10/11/21. No timescale has been given to resolve the issue of inaccurate data being reported from the system however the Admin Team Leader is accelerating this issue for resolution with the Company. Accountant reliant on accuracy of Assure reporting to match no. of licences to income being received or expected. Registers critical impact on this activity. Identify underpayments, annual fees etc. Crystal Reports. Integrity of data issues with Northgate being reported directly to Northgate. Issue dates of licences seem to be a significant issue in the inaccurate data.	Emily Capps	Environmental Services Manager and Public Protection & Commercial Manager	30/06/2022	31/10/2024	In progress	29/08/2024	The team are still progressing this with Sundry Income and are aware of the importance of chasing the non-payment.	A new process has now been implemented of invoicing for premise licenses through the NNDC finance team. Invoices are being sent out monthly, and a record of paid invoices is being sent to the EH department. Reconciliation work has been undertaken to review all outstanding fees. There is one further step required before this recommendation can be signed off. That is to implement a process for chasing the non-payment of invoices as this may lead to the revocation of licenses and we must establish the enforcement process for this element. It is felt that this next step will be achieved by Oct 2024.	The recommendation is not yet complete. We have made further progress with establishing a new system for managing licensing fee income due and reconciling this information between the Licensing database and finance systems. It is anticipated that this system will be implemented by November for all 'new' annual fees due from that point. We have contacted licence holders with potentially outstanding historical fees and requested that either payment is made or evidence of historic payment is provided (to account for income received that was not able to be reconciled with a specific licence holder in the database). There is still further work to be completed on both aspects of this recommendation, but anticipate this will be completed by March 2024. As noted in previous updates, this is a resource intensive exercise and will require additional staffing support to enable completion within the timescales suggested.
271349	22/23 NN2302 Key Controls and Assurance	2022	Directed Risk	Management to ensure that:- All issues and emerging themes identified in the Self-Assessment process are captured in the Action Plan;- There is a clear reference from Self-Assessment findings to issues raised in the Action Plan, with each Action Plan issue having a consecutive reference number. - Each Action Plan entry has a target date and owner clearly stated. Risk: Not all issues identified in self-assessment assurance statements captured in the AGS Action Plan and thus will not be addressed.	2	Agreed.	Tina Stankley	Director for Resources	31/12/2023		Completed	02/09/2024	The AGS for 2023/24 has been completed and the Action Plan contains target completion dates. This will be reviewed by the Performance and Productivity Oversight Board and CLT on a regular basis to make sure that actions are completed.		
271350	22/23 NN2302 Key Controls and Assurance	2022	Directed Risk	Management to ensure that future Annual Governance Statements provide clear visibility of the overall governance position of the Council. For example: - all significant issues arising during the year should be detailed in the "Governance Issues" section, with clear reference to the Action Plan; - all Action Plan issues should be supported by detail in the Governance Issues section; - progress on previous years' Action Plan issues should be reported. Risk: Annual Governance Statement may not give a clear, concise position of the Council's governance position.	2	Agreed.	Tina Stankley	Director for Resources	31/12/2023		Completed	02/09/2024	The AGS for 2023/24 has been completed and the Action Plan contains target completion dates. This will be reviewed by the Performance and Productivity Oversight Board and CLT on a regular basis to make sure that actions are completed.		
271353	22/23 NN2302 Key Controls and Assurance	2022	Directed Risk	Management to investigate the potential for new reports to be developed from the new Finance system detailing number of debts by age category, and value/number by department, to enhance the focussed review of old debt. Risk: Ineffective oversight of the Council's sundry debtors.	2	Agreed.	Tina Stankley	Director for Resources	31/12/2023	31/03/2024	Outstanding	02/09/2024	The officer I need an update from is on leave and so I am not available to provide update. A verbal update will be given at the meeting - DoR		The new reports are being updated by IT and will be live by the end of March 2024.

271354	22/23 NN2302 Key Controls and Assurance	2022 Directed Risk	To investigate the purchase order interface on the finance system with the system provider to rectify property service orders being raised and authorised by the same user. Risk: Purchase orders being raised without appropriate segregation of duties, resulting in unauthorised purchases being processed.	2	Agreed.	Tina Stankley	Director for Resources	31/12/2023	Completed	02/09/2024	There is now an appropriate segregation of duties in place.		
271355	22/23 NN2302 Key Controls and Assurance	2022 Directed Risk	Management to: - ensure that car park ticket machine income records and cash collected are reconciled monthly with any discrepancies promptly and thoroughly investigated;- review arrangements for ensuring the Council receives all income due from Penalty Charge Notices including, if needs be, the future provision of the service. If outsourcing is considered the most appropriate method, a method of independent verification of the income received should be contractually agreed with the current / future service provider, to facilitate the requisite levels of detail to provide the required assurances. Risk: Not all car park income, from Penalty Charge Notices, is actually received by the Council. Additionally, not all income for all car parking received, is correctly accounted for.	2	Agreed.	Tina Stankley	Director for Resources	31/12/2023	31/03/2025 Outstanding	02/09/2024	A reconciliation takes place but there are issues with obtaining the information from the service provider at times. However this has improved. The outsourced contract is currently being reviewed and a new arrangement will begin from 1 April 2025. This may be an in-house arrangement or a third party provider as we now have. The SLA/contract will be tighter around requirement for information and due dates for receiving this and timeframes for responses to queries we raise.		
271356	22/23 NN2302 Key Controls and Assurance	2022 Directed Risk	Management to ensure that:- access to make changes to the fixed asset register is restricted to necessary employees;- the appropriateness of using the Fixed Asset Module on the new Finance system is investigated as a replacement for the current spreadsheet. Risk: Unauthorised amendments to the Fixed Asset Register could occur.	3	Agreed.	Tina Stankley	Director for Resources	31/12/2023	28/02/2025 Completed	02/09/2024	A password has been in place for this for some time now. The Fixed Assets module will be looked at and a decision on whether it will be made after this. The revised completion date will be to implement the fixed assets module by. If I decide not to use it the recommendation can be closed.		
265735	22/23 NN2303 Corporate Health and Safety	2022 Directed Risk	Review and update the Health and Safety Policy and Handbook, and associated procedures. Risk: Staff not understanding health and safety requirements and working in an unsafe manner leading to harm or injury.	3	Agreed an update is required.	Emily Capps	Assistant Director Environmental and Leisure Services	31/03/2023	30/09/2024 in progress	29/08/2024	Due to go on CLT agenda in September, draft version completed	An update version of the Health and safety Policy will be present at CLT in September 2024.	Meetings have taken place about the importance of getting this document through to CLT and implementing it at a corporate level. Assurances this is being looked at have been given.
265736	22/23 NN2303 Corporate Health and Safety	2022 Directed Risk	Terms of Reference to be written for the Health and Safety Coordinators Group. Risk: The group is ineffective due to lack of clarity over its purpose and meetings, leading to inconsistent ways of working.	3	Terms of reference will be drafted for the group to give a clear focus and remit for work undertaken.	Alun Lane	Corporate Health and Safety Officer	31/03/2023	30/09/2024 In progress	29/08/2024	Due to go on CLT agenda in Septmeber, draft version completed	Meetings have taken place about the importance of getting this document through to CLT and implementing it at a corporate level. Assurances this is being looked at have been given.	Meetings have taken place about the importance of getting this document through to CLT and implementing it at a corporate level. Assurances this is being looked at have been given.
265737	22/23 NN2303 Corporate Health and Safety	2022 Directed Risk	Incomplete training to be followed up through service managers and Health and Safety Coordinators, to ensure that all staff have completed the mandatory health and safety training courses. Risk: Staff not understanding health and safety requirements and working in an unsafe manner and consequent risk of injury.	3	Agreed - Training to be completed and recorded.	Alun Lane	Corporate Health and Safety Officer	31/03/2023	30/09/2024 In progress	29/08/2024	Due to go on CLT agenda in September, draft version completed	The Skillgate LMS traffic light system has now gone live and a meeting was held with HR and Corporate H&S. Corporate H&S are going to evaluate the suite of courses available and assign to different departments specific skill sets and refresher timescales. Now that this system is live the implementation of organisation wide H&S compliance can be facilitated.	The Skillgate LMS traffic light system has now gone live and a meeting was held with HR and Corporate H&S. Corporate H&S are going to evaluate the suite of courses available and assign to different departments specific skill sets and refresher timescales. Now that this system is live the implementation of organisation wide H&S compliance can be facilitated.
265738	22/23 NN2303 Corporate Health and Safety	2022 Directed Risk	Review the health and safety training that is offered and provide additional training where this is appropriate for different roles and levels of responsibility. Risk: Managers are unaware of their additional responsibilities in respect of health and safety, leading to injuries and incidents not being dealt with correctly.	3	Agreed - Training of the appropriate level is required throughout the organisation, explore options including ISOH managing safely or equivalent.	Emily Capps	Assistant Director Environmental and Leisure Services	31/03/2023	30/09/2024 In progress	29/08/2024	Due to go on the CLT agenda in September	Review held. The Health and Safety Officer has been delivering in-house IOSH training "Managing Safely". This has provided training at appropriate levels for service managers within the Council. There is a rolling programme of this training planned throughout the year which is widely advertised. The evaluation of Skillgate courses is still outstanding. Responsibility for completing the work on this recommendation should be transferred to the Corporate Health and Safety Officer.	The Skillgate LMS traffic light system has now gone live and a meeting was held with Corporate H&S and HR. Corporate H&S are going to evaluate the suite of courses available and assign to different departments specific skill sets and refresher timescales. Now that this system is live the implementation of organisation wide H&S compliance can be facilitated.
265739	22/23 NN2303 Corporate Health and Safety	2022 Directed Risk	Completed home working DSE risk assessments be shared with the Health and Safety team so that they can be reviewed and monitored for when they are next due. Risk: If risk assessments are not appropriately managed, there is an increased risk of unsuitable working set ups that could lead to injuries.	3	A more joined up approach between HR and Corporate H&S is required to ensure that the appropriate assessments are being undertaken.	Susan Sidell/ Alun Lane	HR Manager and Corporate H&S Officer	31/03/2023	30/09/2024 Outstanding	30/08/2024	The arrangements for DSE assessments have been incorporated into the L&D management system and will be going live on the council's e-learning system for all staff in the near future. Once this has gone live the internal auditors will be asked to sign off this recommendation as complete.	Meeting has taken place with Susan and Alun to discuss progress. Corp H&S has developed a spreadsheet with a departmental break down of allocated courses through the portal. Discussions have been taking place with various departments to confirm allocated needs.	Meeting has taken place with Susan and Alun to discuss progress. Corp H&S has developed a spreadsheet with a departmental break down of allocated courses through the portal. Discussions have been taking place with various departments to confirm allocated needs.
270750	22/23 NN2314 Development Management includes planning applications	2022 Directed Risk	Collect performance data on pre-applications and review whether the current targets are appropriate, to monitor performance going forward. Risk: If the Council is unable to provide responses in line with its targets, then there is a risk of reputational damage and reduced engagement with the pre-application process.	3	Agreed.	Geoff Lyon	Development Manager	30/11/2023	Outstanding	30/08/2024	17 July 2024 - See also NN2009. Work is now well underway to review and amend the Council's pre-application advice service together with revisions to proposed timeline for pre-app responses. Performance in relation to the new targets, once in place, will be monitored to ensure expected timeframes for responses are delivered, achievable and remain appropriate. New pre-app service is expected to enhance the reputation of the Council.	17 July 2024 - See also NN2009. Work is now well underway to review and amend the Council's pre-application advice service together with revisions to proposed timeline for pre-app responses. Performance in relation to the new targets, once in place, will be monitored to ensure expected timeframes for responses are delivered, achievable and remain appropriate. New pre-app service is expected to enhance the reputation of the Council.	
270392	22/23 NN2316 ICT-Disaster Recovery	2022 Delivery Risk	The Council to ensure that the Corporate Business Continuity Plan, which was last updated in April 2018, be reviewed and approved as a matter of urgency. We understand that Council management have already identified this as a priority. As part of this exercise, the IT team to ensure the Council's Disaster Recovery capability is communicated and approved at Senior Management level. Risk: That the Business Continuity Planning and supporting Disaster Recovery processes are not fit for purpose.	2	The Council will be preparing a new Corporate Plan which is planned to be submitted to full Council in November 2023. The service plans and the council's BCP will be updated and aligned to the new Corporate Plan.	Tina Stankley	Director of Resources	31/12/2023	31/10/2024 Outstanding	02/09/2024	All services have updated their BCPs (deadline was 31 July 2024 and 100% were completed. This now needs translating into a Corporate BCP and this will be done over the next 2 months.		
270393	22/23 NN2316 ICT-Disaster Recovery	2022 Directed Risk	The DR test plan to be enhanced by the inclusion of actual, real-world infrastructure disruptions as these provide opportunities for improvement in addition to planned tests. We suggest that the plans also include planned UPS testing and additional details on the outcomes of planned and unplanned events for reference and learning purposes. Risk: That outcomes from incidents not recorded as if they were tests are not recorded and learned from.	3	Agree we should record actual events and the outcomes to learn from to use as possible future test scenarios.	Tina Stankley	Director of Resources	30/09/2023	Completed	02/09/2024	A real live test was carried out over Christmas 2023. All IT systems were shut down and the back-up facility at Fakenham was used to reboot all systems. This was a very successful exercise with only a few minor 'glitches' These were able to be resolved following the exercise. All learning and the exercise was documented. Any future tests or live events will be documented.		
270394	22/23 NN2316 ICT-Disaster Recovery	2022 Directed Risk	The Council to ensure that corporate business system priorities and related recovery timelines, also known as Recovery Time Objectives (RTO), are formally agreed and implemented. These are known as 'Must Continue' and 'Can Suspend' within the Council's Business Continuity Plans and requires confirmation of which systems need to be included in which category. Risk: Any changes in recovery priorities are not accounted for or formally agreed, leading to service disruptions.	3	Agreed. A review of 'Must continue' and 'Can suspend' RTOs can be undertaken and a regular review timeframe can be agreed	Tina Stankley	Director of Resources	30/09/2023	31/07/2024 Completed	02/09/2024	This has been done as part of the exercise to bring the BIAs and BCPs update which were brought up to date by 31 July 2024. The Performance and Productivity or CLT will ensure that this is done annually.		
276175	23/24 NN2402 Complaints and FOI	2023 Directed Risk	Reported data on complaints to include closed and open complaints to provide an accurate picture of response times. Complaints to be responded to within the published target timescales and updated/closed on the Workbench system in a timely manner. Risk: Reputational damage to the Council for not effectively dealing with complaints.	2	Noted - Better training on the use of Workbench should ensure the accuracy of reporting on response timescales.	Stuart Harber	Customer Services Manager	01/04/2024	30/06/2024 Outstanding	30/08/2024	The arrangements for reporting into the Performance and Productivity Oversight Board will include data that ensures that this recommendation is complied with. This has not yet been signed off as the Board is yet to consider this data. This is scheduled for a future meeting of the Board.	The complaints policy and procedure have been updated to meet the requirements of the LGO & SCO complaints handling code. This includes reporting on performance. This is currently under review by Management Team.	A review of our Corporate Complaints Procedure is underway to bring this in line with the new Local Government & Social Care Ombudsman, and the Housing Ombudsman Services complaints handling code. This will involve updating our policy, staff training, and increased reporting on complaints.

276176 23/24 NN2402 Complaints and FOI	2023 Directed Risk	Training to be provided on using the Workbench system to all officers who manage and respond to complaints. Risk: Ineffective monitoring and managing of outstanding complaints.	2	Noted – Training to be delivered.	Stuart Harber	Customer Services Manager	01/04/2024	30/06/2024 Outstanding	30/08/2024	Training hasn't been provided to all officers, however it should be noted that the council is investigating an alternative system for the recording and management of complaints, any change of system will be supported by a full training package for relevant officers. It is then expected that this recommendation will signed off as complete by internal audit.	The complaints policy and procedure have been updated to meet the requirements of the LGO & SCO complaints handling code. Once approved, training will be provided to service users. This is currently under review by Management Team.	A review of our Corporate Complaints Procedure is underway to bring this in line with the new Local Government & Social Care Ombudsman, and the Housing Ombudsman Services complaints handling code. This will involve updating our policy, staff training, and increased reporting on complaints.
276177 23/24 NN2402 Complaints and FOI	2023 Delivery Risk	Performance in respect of responding to complaints on time to be reported corporately. Risk: Without sufficient oversight, complaint response times may not improve.	3	With regards to reporting proposed new measures in Corporate Performance system, these are reviewed by The Chief Executive and Director for Resources, as measures to assess achievement of the corporate objective. – Providing support for all residents, focussing on equality, understanding and respect. The list of new proposed measures is due to be reviewed in the new year.	Stuart Harber	Customer Services Manager	30/06/2024	30/06/2024 In progress	30/08/2024	Corporate Leadership Team has recently established a Performance and Productivity Oversight Board to monitor and challenge corporate performance. This Board will consider complaint response performance as part of its remit and will have approaches in place to hold relevant Managers to account where required. This is in progress as it has yet to fully consider complaint performance but this is programmed in a future Agenda.	The complaints policy and procedure have been updated to meet the requirements of the LGO & SCO complaints handling code. This includes reporting on performance. This is currently under review by Management Team.	The Local Government & Social Care Ombudsman, and the Housing Ombudsman Services have just released the new complaints guidance, and we have requested that we become one of the pilot Council's for the introduction of this. We should find out by mid-March if we have been chosen. This recommendation will be looked at as part of this review.
276178 23/24 NN2402 Complaints and FOI	2023 Delivery Risk	Publish an annual report on complaints, in line with the best practice suggested by the Local Government and Social Care Ombudsman's Good Complaint Handling Guidance. Risk: Lack of transparency regarding complaint handling performance and lessons learned.	3	Noted - The Local Government and Social Care Ombudsman's Good Complaint Handling Guidance is currently under review and under consultation. If this is a requirement then this will be delivered.	Stuart Harber	Customer Services Manager	01/04/2024	30/06/2024 In progress	30/08/2024	Irrespective of the requirements of the LGSCO the Performance and Productivity and Oversight Board will report annually on complaint performance. This is in progress as it has yet to be decided when the Board will consider the annual complaints performance.	The complaints policy and procedure have been updated to meet the requirements of the LGO & SCO complaints handling code. This includes performance reporting and service improvement. This is currently under review by Management Team.	A review of our Corporate Complaints Procedure is underway to bring this in line with the new Local Government & Social Care Ombudsman, and the Housing Ombudsman Services complaints handling code. This will involve updating our policy, staff training, and increased reporting on complaints.
274230 23/24 NN2404 Procurement and Contract Management	2023 Directed Risk	Complete the spend analysis and lower the threshold going forward to all cumulative spend per supplier of over £5k. Risk: Non-compliance with the Local Government Transparency Code 2015, publication of inaccurate and unreliable information regarding the Council's procurement arrangements and inability to identify off contract spend. Not reviewing aggregated spend also brings the risk of splitting big purchases into multiple smaller ones to stay below the scrutinised amount.	2	We currently complete our spend analysis in line with our internal CPR document and realise this is not in line with the current Government Transparency Code 2015. The additional resource required to widen the scope of this expenditure analysis currently prohibits us from undertaking it at the lower threshold of £5k. We will review this when wider resource and resilience issues have been successfully addressed. Audit Comment – We acknowledge management's comments to implement this recommendation with the slightly longer implementation date of three months for a priority 2 recommendation.	Debra Beckles/ Jenny Carroll	Chief Group Accountant/ Procurement Officer	31/03/2024	30/06/2024 Outstanding	02/09/2024	On leave so officer not available to provide update. A verbal update will be given at the meeting - DoR	The next spending analysis is scheduled to be undertaken in October. We aim to do this before then and will incorporate the lower aggregated spend, this has been discussed with the Accountancy assistant who will undertake the review.	The council has successfully recruited into the Accountancy Assistant post (Dec 23) and aim to complete this recommendation the end of June.
279281 23/24 NN2405 Accountancy Services	2023 Directed Risk	Whilst the Chief Technical Accountant post remains vacant, the Director of Resources must satisfy themselves by completing appropriate checks to confirm that the absence of these independent reviews and authorisations has not resulted in any errors or wrongdoing. Risk: Significant investments not reviewed for validity and accuracy and the risk of error and misappropriation.	2	The monthly reconciliation will continue to be carried out by the Technical Accountant however this will be checked and reviewed by either the Deputy s151 or the s151 Officer with immediate effect (until the Chief Technical Accountant is recruited).The Director of Resources (DoR) comments that she considers the risk or error or wrongdoing to be relatively low as the majority of our investments (over 90%) are tied up in pooled funds which remain untouched. The Council does not then invest any surplus funds in anything other than the MMFs that are set up and they are all AAA rated. She checks with the Technical Accountant what the position is and what is invested or borrowed.	James Moore	Technical Accountant	31/03/2024	31/07/2024 Completed	02/09/2024	Completed earlier in the summer.	Karl Smith has received period 1 and 2 2024/25 TM reconciliation. New Chief Technical Accountant (Daniel King) hired in July 2024 who will review period 3 and future TM reconciliations.	08/05/24: Monthly treasury reconciliations are being reviewed by Karl Smith (Interim Assistant Director for Finance) until a new Chief Technical Accountant is in post (anticipated July 2024).
279286 23/24 NN2405 Accountancy Services	2023 Directed Risk	To develop process documentation for key finance processes, as resources allow such as various monthly control account reconciliations. Risk: Process continuity may be adversely impacted in the absence of key members of staff.	3	Agreed, simple and clear guidance will be developed for all key finance processes. Two new members of staff have recently started and this should start to provide the capacity to do this work as tasks are handed down and over to these new members of staff.	Jenny Carroll	Chief Group Accountant	30/06/2024	Outstanding	02/09/2024	On leave so officer not available to provide update. A verbal update will be given at the meeting - DoR	This is and will be an ongoing process of writing and reviewing all of our process notes and guidance. We aim to maintain a central index with all document locations, review dates etc.	24/05/24: (On track - Ongoing) It is anticipated that this process will speed up when the Chief Technical Accountant starts with us on 1 July as he will provide more capacity.
279298 23/24 NN2406 Accounts Payable	2023 Directed Risk	Procedural guidance relating to Accounts Payable administration to be reviewed and updated. Risk: Incorrect and or inconsistent practices developing leading to errors and incorrect payments.	3	Agreed. Process notes will be written for main Purchase ledger procedures.	Elaine Goddard/ Anna Drake	Finance Officers	30/09/2024	Outstanding	02/09/2024	On leave so officer not available to provide update. A verbal update will be given at the meeting - DoR	On track	
279299 23/24 NN2406 Accounts Payable	2023 Directed Risk	To ensure all invoices are paid promptly and for performance therewith to be continually monitored. This to include investigating the root cause of where the delays are occurring and to ensure controls/measures are put in place to allow effective monitoring and detection should further delays arise. Risk: Complaints from suppliers and reputational damage to the Council.	3	Agreed. A process for monitoring payment performance will be implemented and poor performance will be investigated.	Elaine Goddard/ Anna Drake	Finance Officers	30/09/2024	Outstanding	02/09/2024	On leave so officer not available to provide update. A verbal update will be given at the meeting - DoR	Not started. Due date may have to be extended.	
279300 23/24 NN2406 Accounts Payable	2023 Directed Risk	All emails to support the successful transmission of BACs payments to be retained as evidence.	3	Implemented.	N/A	N/A	20/05/2024	Completed	02/09/2024	This was implemented immediately but the status wasn't changed to completed.		
277943 23/24 NN2408 Income	2023 Directed Risk	Complete a review of staff access to the Digital Mail Room rooms and implement a process to regularly review access to ensure only appropriate staff have access. Risk: Inappropriate access arrangements increase the risk of loss or misappropriation of post and cash.	2	Customer Services Managers Comments: I am happy to implement this recommendation and factor in a process for the accountability of updating the system when staff leave the department/organisation.	Stuart Harber	Customer Services Manager	01/04/2024	31/05/2024 Completed	30/08/2024	The recommendation appears to have been completed but it is unclear whether this has been signed off by internal audit.	Review complete. New starters/leavers list shared from HR to Property Services on a monthly basis who will amend access rights.	Access rights into the Digital Mailroom are under review.
279292 23/24 NN2411 Civil Contingencies and Business Continuity	2023 Directed Risk	To update and implement the Council's Corporate Business Continuity Plan as soon as is practical, ensuring formal, evidenced review occurs annually, with updates performed every two years. Risk: Business continuity processes may be ineffective, adversely affecting the Council's ability to deliver its services including regulatory services. This will also result in reputational damage to the Council.	1	Since receiving the draft report, an updated version of the Corporate BCP has been submitted to the auditor 13/05/2024. The 30th of April timescale for the new BC template is not achievable because of incident responses and therefore the timescale of the 31st of May is more achievable.	Emily Capps	Assistant Director –Environment & Leisure Services	31/05/2024	Completed	29/08/2024	Evidence sent to auditors	An up to date Corporate BC plan was sent to the auditors on 13/05/2024	An up to date Corporate BC plan was sent to the auditors on 13/05/2024
279293 23/24 NN2411 Civil Contingencies and Business Continuity	2023 Directed Risk	To ensure that up to date Business Continuity Plans are produced for all service areas, with evidenced annual	1	Services have been requested to update their business continuity plans.	Alison Sayer	Resilience Manager	31/07/2024	Completed	29/08/2024	Evidence sent to auditors	All service managers have been requested to update their BC plans on the new template by 31 July. A new Business Continuity page has been added to the intranet with comprehensive guidance. Four, half hour drop-in sessions have been held for managers wanting extra help to complete the plans. Reminders will be sent and additional support will be offered. The separate Business Impact Analysis (BIA) documents were requested by the end of June. Of the 36 BIA's expected, 30 have been received as of 17 July (83%). Reminders and 1:1 support offered re the outstanding six BIAs.	
273515 23/24 NN2412 Land Charges	2023 Directed Risk	To ensure data cleansing is undertaken regularly as standard practice. Implementing both recommendations will also improve resilience in the long term, with less time and resources required to amend inaccurate data. Risk: Incorrect information could be entered onto the Land Charges Register, this in turn could cause incorrect information to be reported to clients and liability issues to the Council. There is also a risk that data may not be accurate in preparation for the transfer to HM Land Registry.	2	The data underwent significant review and cleansing as part of the Uniform implementation programme in 2017 and will undergo significantly cleansing as part of the HMLR process. We will ensure we work through all issues to deliver on the national HMLR project – this will pick up best practice from elsewhere. Audit Comment – We acknowledge the long implementation date due to the steps required to complete all actions.	Rachel Parkin/ Sharon Fordham	Team Leader	31/03/2024	30/06/2025 Outstanding	02/09/2024	Director of Resources comment: There is an ongoing project to migrate data to HMLR as there is a transfer of part of the Land Charges service to HMLR. A significant part of this project is to provide cleansed data. There are strict parameters for this data to be accepted by the HMLR system and so there is a thorough review of all the data in the system. The Land Charges team will introduce a procedure for regular data cleansing exercises following on from this data migration.	Data cleansing as highlighted and requested by Land Registry with regard to the HMLR project is ongoing with completion expected June 2025. Otherwise new data is checked to ensure it is compliant with the LR standards. All wording of charges and information is checked when transferred from Uniform to TLC.	Any data added to the Land Charges register is checked by the Team Leader. Data cleansing identified by HMLR is being worked on currently.

273517 23/24 NN2412 Land Charges	2023 Directed Risk	Reconciliations between land charge records and the general ledger 2 to be completed on a monthly basis and be independently reviewed with evidence of sign off from the reconciling officer and independent reviewer retained. Risk: Errors in the reconciliation process are not identified and income unaccounted for.	Discussions will be held with the Finance Team on how this could be done but at the moment it is not within the gift of the Land Charges team to do as the Civica system is not available to the Land Charges team to do these comparisons. Audit Comment – We acknowledge management’s responses and timescale for implementation. Key financial audits are scheduled in the audit plan for 2023/24 where these types of reconciliations will be looked at in more detail and outcomes reported accordingly.	Maxine Collis	Planning Support Manager	30/03/2024	30/07/2024 Outstanding			Not yet completed. Aiming to resolve the issues this summer.	30/05/24: Our accountant has managed to pull some reports off civica which I will be testing next week with the team leader to ascertain if that report gives us sufficient information to identify each transaction. This would be the case for most allocated funds but not all but I need to do some work to see if we can identify other income elements by the process of elimination. Therefore in conclusion – this has moved forward a step and I am hopeful we should be able to find some resolution in the coming weeks – it may be soon but if there are some elements we struggle to identify then it may take a bit longer.
273523 23/24 NN2412 Land Charges	2023 Delivery Risk	To implement a performance indicator to reflect the current targeted time frame of 10 working days for the completion of land search requests. Risk: Poor performance, in particular, non-compliance with the 10-day timescale, may not be identified leading to reputational damage for the Council.	3 Just because we say we aim to do something within a certain period does not mean that that should become a key performance indicator. In addition, there is no national standard – we use the 10 days as a guide for customers on expected turnaround times. This has been a KPI in previous years and was always met. In the context of the Planning Service in 2023 it is not considered that it meets the “definition” of “key”. We would have no issue with it becoming so if that was the Corporate wish.	Maxine Collis	Planning Support Manager	31/10/2023	30/09/2024 Outstanding			This indicator now forms part of the Planning Service Area performance indicators being signed off by Members this summer. COMPLETED	Performance indicators for Land Charges will now be brought under the wider scoping of performance measures for Planning.
276036 23/24 NN2414 Service Desk	2023 Directed Risk	The Council to establish SMART KPIs to monitor the performance of the Service Desk. Risk: Inadequate service delivery due to lack of measurable scrutiny.	2 Agreed.	Kate Wilson/ Rob Holmes/ Hadley Connor	Network Manager / ICT Web Manager / Applications Support Manager, IT Business Support	28/02/2024	30/06/2024 Completed			This has been completed. The KPIs are <ul style="list-style-type: none"> <li>Percentage responded (and therefore assigned ) to within 24 hours</li> <li>Percentage resolved within SLA</li> </ul> These will be reported monthly going forward	22/05/24: The IT managers still need to agree the KPI’s . New date to complete this by is 30/06/24 .
275775 23/24 NN2415 Post Implementation - Finance System Review	2023 Delivery Risk	The Council to review the outstanding functionality not yet implemented with a view to making decisions about which of these remain a priority and which are not. This to be supported by a formal minutes decision, implementation plan and roadmap with supporting financials and clear milestones to be monitored for progress on an ongoing basis. Risk: There is an increased risk that the delivered application does not meet the needs of the Council.	2 The project working group continues to meet on a fortnightly basis and the progress and position on outstanding issues are discussed and the issues log is updated accordingly. This continues to be the prime source document for recording all progress and decisions on. However going forward for any future implementation of additional modules the project management framework will be followed and decisions will be recorded in minutes. The system that went live was to enable us to maintain “Business as Usual” functions. The additional modules represent a change to existing working practices. The intention is, when staff resource is available, to bring these live on a module-by-module basis, after ensuring there is a definite benefit to the business. This ongoing part of the project will be implemented using the project management framework and will continue to be reviewed at fortnightly project working group meetings. With myself having joined the council as the s151 officer there are some modules that I don’t think will add any value to the way in which we work now if we introduce them. So as mentioned above we will implement the modules where we can demonstrate added value on a case by case basis. Again the additional modules formed part of the package selected from a framework. The key technical officers were not consulted upon any of them.	Jenny Carroll	Chief Group Accountant	01/11/2024	Outstanding 02/09/2024	On leave so officer not available to provide update. A verbal update will be given at the meeting - DoR		The formal decision about which, if any of the outstanding modules is still to be made. This is now postponed until after the V25 software upgrade.	Demonstrations of the new modules have now taken place but we are still considering if we should go ahead with one or more of these, and are conscious of the resource implications involved.
275776 23/24 NN2415 Post Implementation - Finance System Review	2023 Directed Risk	The Council to ensure that a formal Post-Implementation Review be conducted as part of a formal project closure process once all of the required functionality that was planned has been successfully implemented. The closure process to include (but not be limited to) the following: Comparison between planned and actual business benefits. An analysis of what worked well and what could have worked better. A summary of officer feedback concerning the project and the resulting implementation.	2 We agree that once all components of the project are live that a formal review of capability be undertaken assessing perceived and delivered benefits. However there should also be a review at the end of the implementation of each module so that we can identify the benefits delivered and the review for each module will be undertaken in a timely manner. Lessons learnt from each module implementation can be taken forward to the next module implementation. A formal ‘lessons learnt’ session was undertaken on 6th July and the identified observations were formally documented. These will continue to be undertaken with each module implemented.	Jenny Carroll	Chief Group Accountant	01/11/2024	Outstanding 02/09/2024	On leave so officer not available to provide update. A verbal update will be given at the meeting - DoR		As before, the project team meet and review progress on a fortnightly basis. We are working together to deliver the first software upgrade (to V25) on Civica.	The project team currently still meet fortnightly to go through issues and training needs. The final project review timeline will depend on whether we progress with the implementation of further modules .