

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
1	NCC	CFN	Payments to Early Years Providers	Validating the accuracy of claims made Currently, the only checks made on claims made is around validation of the child's record. No defined audit / compliance programme exists to validate the accuracy of claims submitted by providers.	To develop a risk based programme of audit / compliance reviews covering payments to early years providers. Internal Audit are happy to support this process in any way required of the service / directorate.	Chief Operating Officer and Deputy Director with the HR Director	Important	In Progress	Risk Register completed for all funded providers. Those rated 'red' are sampled and checked prior to payments being made. New Business Develop Advisor roles (2 x FTE) created as part of service restructure, role will included audit and compliance of PVI settings to ensure statutory and NCC compliance. These posts have not yet been appointed to.	Programme into 21/22 Audit plan (possibly 22/23)	FOLLOW UP
2	NCC	Corporate	Contract Procedure Rules	Contract Extensions In terms of the requirement around demonstrating value for money, where an extension is made based on a provision within the contract, there is no formal process to justify the extension based on value for money and in eight cases, no evidence could be found to support value for money being demonstrated to support an extension.	To consider whether current guidance provides officers with sufficient instruction on how to demonstrate value for money from extending a contract.	Acting Head of Procurement	Important	In Progress	A draft Contract Management SORP has been produced. This was being progressed along with the idea of creating a contract management team within Procurement Services that would own the guidance and provide support in improving contract management arrangements across the Council. The creation of such a team is now being considered as part of the transition to unitaries and the issuing of this guidance will be alligned to this development.	New WNC rules now applicable to be tested as part of planned work in 21/22	CLOSE
3	NCC	Place	Section 106	Financial Practices Our review highlighted the following inconsistencies and / or issues in working practices across the two teams: <ul style="list-style-type: none"> • There are delays in invoices being raised as the developers were contacted to agree that the payment due per the S106 agreement was accurate and was only invoiced when this had been agreed. The reason for contacting the developers was unclear as there is little evidence of developers challenging the payment due. • Whilst guidance states that a project management fee is deducted from the contribution received, this is only actioned in the Development Infrastructure and Funding Team. Also, whilst the guidance states that there are two percentage fees depending on the value of the S106 agreement, currently all fees are charged at 2% irrespective of value. 	As part of the action in MAP 1, procedures will document the process for raising invoices with developers.	Principal Transport Planner (S106) and Senior Project Manager, Developer Contributions	Important	In Progress	With the impending move to unitary it has become unrealistic to review the fee, consult and get this agreed in the timescales available. This will be something that the new councils will need to look at and make decisions on how to proceed with as the district councils also charge.	New s106 processes evolving for WNC will be tested as part planned work in 21/22	CLOSE
4	NCC	CFN	Statutory Responsibility for Schools	Overarching document supporting responsibilities for schools The Council defines its responsibilities for schools in various strategy, policy and procedural documents. Whilst this approach is not uncommon when compared with other local authorities, we did find an example where a single document has been used by a Council to define its statutory responsibility for schools. From an audit perspective, a single document provides clarity to stakeholders rather than having to search through various documents.	To formally define the Council's responsibilities for schools in a single document including reference to key policies and procedures as well as the departments / services that lead on such responsibilities.	Strategic Manager for Northampton Schools	Important	In Progress	An overarching document that defines the Council's responsibilities for schools has been drafted and this will now be shared with relevant officers to check that it is complete and accurate.	Important that WNC has these formal responsibilities defined and agreed	FOLLOW UP
5	NCC	CFN	Statutory Responsibility for Schools	School Premises There is no document which sets out the Council's and school's responsibility for premises. Whilst there is a reliance on schools to take appropriate actions to manage the risks associated with premises, there has been little oversight by the Council to gain assurance that its responsibility is being discharged by schools.	An exercise will be undertaken to establish responsibilities between the Council (i.e. Children First Northamptonshire and the Place Directorate) and schools.	Capital Programme Manager – School / Head of Estates and Facilities	Important	In Progress	Conversations have taken place with the Head of Estates surrounding an update to a previously used (but very out of date) document that had previously been used for this purpose. With the impact of Covid and the Unitary split, little progress has been made to date and it is unlikely that this will be progressed before the end of March.	Important that WNC has these formal responsibilities defined and agreed	FOLLOW UP

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6	NCC	CFN	Statutory Responsibility for Schools	<p>HR – Employment of Teacher and Staff</p> <p>This area is complicated in that schools do not have to buy the service from LGSS HR and can buy this service from an external HR provider. As a result, there is a lack of clarity around:</p> <ul style="list-style-type: none"> The roles and responsibilities for LGSS HR and the third party where the school decides to buy a HR service from an external provider. How the Council gains assurance from the school / external provides that all its HR responsibilities have been effectively discharged. 	An exercise will be undertaken to establish responsibilities between the Council (i.e. Children First Northamptonshire and LGSS HR) and schools.	Chief Operating Officer and Deputy Director with the HR Director.	Important	In Progress	<p>As a result of discussions between HR and Education, a draft Schools Statutory Duties Matrix has been produced defining statutory duties and responsibilities (i.e. school / Council). This is a significant exercise and work is still ongoing to ensure that all duties are identified and considered. However, other priorities including the Unitary project means that this work is unlikely to be completed by the end of March and will be picked up in the unitaries</p>	Important that WNC has these formal responsibilities defined and agreed	FOLLOW UP
7	NCC	Corporate	Assurance from 3rd Party Data Holders	Risk Assessment Suppliers who hold and use NCC data have not been identified either form conducting an Information Asset review or analysis of the Contract Register.		Data Protection Officer	Essential	In Progress	<p>SIRO has raised awareness about this with NLT and the Future Northants (FN) programme. Lack of capacity within NCC and the Covid-19 pandemic have prevented any substantive action being taken.</p> <p>However, as part of the LGSS review, the Executive Director Corporate Services, brought a recent report on Procurement and Contract Management services to NCC to NLT. All Directors are considering this. SIRO will feed in the need for this assurance on contracts.</p> <p>As part of the FN programme, the Prog Director will seek a contract/commercial legal resource to assist in the transfer/novation of contracts to the new authorities. It is recommended these risks be aligned with that programme.</p>	This is an operational issue for WNC, it's priority to agreed with ELT. Ensure GDPR team are aware then CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE
8	NCC	Corporate	Assurance from 3rd Party Data Holders	Risk Assessment to inform assurance required Suppliers holding NCC data had not been risk assessed to identify the level of assurance NCC would require over their information security arrangements, including the evidence to support that assurance.	To put in place mechanism to ensure all responsibilities are being discharged.	Data Protection Officer	Essential	In Progress	<p>This was going to be considered as part of the development of Contract Management procedures was being aligned to a wider review of contract management in the Council. Because of COVID, the LGSS review and repatriation of Procurement team has been delayed as well as plans for contract management. This is now being progressed through the Future Northants work stream for procurement and contract management.</p>	This is an operational issue for WNC, it's priority to agreed with ELT. Ensure GDPR team are aware then CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE
9	NCC	Corporate	Assurance from 3rd Party Data Holders	Information Security Procurement / Contract Terms No mechanism is in place to demonstrate that contract managers are seeking assurance from suppliers that they are holding and / or process Council data appropriately.	An annual supplier assurance return by Contract Managers to the Data Protection Officer using an agreed template. Six monthly annual random supplier auditing by the Data Protection Officer 2019.	Data Protection Officer	Important	In Progress	<p>SIRO has raised awareness about this with NLT and the Future Northants (FN) programme. Lack of capacity within NCC and the Covid-19 pandemic have prevented any substantive action being taken.</p> <p>However, as part of the LGSS review, the Executive Director Corporate Services, brought a recent report on Procurement and Contract Management services to NCC to NLT. All Directors are considering this. SIRO will feed in the need for this assurance on contracts.</p> <p>As part of the FN programme, the Prog Director will seek a contract/commercial legal resource to assist in the transfer/novation of contracts to the new authorities. It is recommended these risks be aligned with that programme.</p>	This is an operational issue for WNC, it's priority to agreed with ELT. Ensure GDPR team are aware then CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE

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10	NCC	Corporate	ERP Gold IT Control	User/Role configuration: That the system has been configured to enforce appropriate separation of duties/roles, including high risk role combinations No review of high risk ERP Gold role combinations	The Business Systems & Change team should review high risk ERP Gold role combinations with the business process owners in Accounts Payable, Receivable, Income Processing and HR Transactions & Payroll. The review should articulate the risk of such combinations (if any) e.g. "Maintain a fictitious vendor and enter a Vendor invoice for automatic payment". The review should identify management actions taken e.g. role(s) removed from users or alternatively a business justification for retaining the high risk role combination roles and sign off by a senior officer e.g. LGSS Finance Director	Head of Business Systems and Change	Important	In Progress	System design do separate the functions but it is down to Services to decide and accept the risk in the event of conflict role. Due to the structure change as a result of the Future Northants Progress, consideration as how to address this going forward will need to be considered but this likely to take place post unitary. The quarterly report still highlighted the conflict roles to the existing module owners.	ERP implemented and controls are audited annually. CLOSE
11	NCC	Adults	Direct Payments	Monitoring of invoices issued for unused monies The MAP Team currently do not track whether invoices have been paid for existing clients receiving a direct payment or consider other options to recover such monies if they remain unpaid	To track unused monies invoices for payment and define actions to be taken regarding ongoing direct payments for any that remain unpaid. Any process needs to be agreed with relevant social care managers.	Social Care Finance Operations Service Manager	Important	In Progress	The service does not have resources in place to undertake this activity currently. This will be reviewed again post unitary and will consider the impact of prepayment cards on this issue.	Obtain update from Service and programme audit for 21/22. FOLLOW UP
12	NCC	Place	Highways Service Contract (19-20)	Performance checks by the Contract Team Whilst we understand a range of activity is undertaken by the Contract Team to provide assurance over performance aspects of the contract, the assurance obtained from such work is limited by the fact that: <ul style="list-style-type: none"> The scope of work is not defined in an agreed programme or based on consultation with key stakeholders. With the exception of KPI checks, no evidence was provided to support work undertaken. No information is reported to the Highways Board on such activity. 	To develop an annual programme of performance checks to be carried out by the Contract Team in respect of the Highways Service Contract. Quarterly progress reports should be submitted to the Highways Board to monitor completion of the programme and to consider the findings from such work.	Head of Highways / Contract Team Leader	Essential	In Progress	An assessment has been undertaken to determine audit priorities for the current year (e.g. inspections, service treatment). The plan has been drafted and is just going through a quality assurance process before being commencing. Upon completion of a specific review, a report will be considered by the Management and Highways Boards.	Obtain update from Service and programme audit for 21/22. FOLLOW UP
13	NCC	Place	Highways Service Contract (19-20)	Lack of procedures supporting the work of the Contract Team There are no procedures covering the work that the Contract Team undertake.	Procedure notes supporting the work carried out by the Contract Team will be formally documented.	Contract Team Leader	Important	In Progress	These will be formally documented and tied into the annual audit programme once complete so that it is clear what checks the Team make and what is looked at by individual budget managers. Procedure for dealing with the financial aspects of the monthly fee statement are substantially written.	Obtain update from Service and programme audit for 21/22. FOLLOW UP
14	NCC	Place	Highways Service Contract (19-20)	Performance Deductions The KPI handbook states that an action plan should be produced to support the rectification of poor performance. We believe the requirement is excessive as it does not take account of the length of the performance failure or whether the cause of the performance was due to a one off issue / event. Our review found no instances where an action plan was included in reports to the various Boards.	To review the requirement in the KPI handbook around the need for an action plan for all instances of poor performance in light of the audit observations. To ensure the requirement of KierWSP to produce an action plan is complied with.	Head of Highways / Contract Team Leader	Important	In Progress	The KPI Handbook for 2020/21 has been updated in terms of clarifying what issues will likely require an action plan to be produced. The guidance requires that that both KPI Owner and Counterpart should review all KPI's and that any one-off under performance issues not worthy of an action plan will be signed off by Contracts Team Leader and Head of Highways. All other under performing KPI's will need an action plan to be presented to Management & Highways Boards. The handbook is due to be formally approved in September.	Obtain update from Service and programme audit for 21/22. FOLLOW UP

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15	NCC	Place	Highways Service Contract (19-20)	Waiver on Performance Deductions Decisions to waive performance deductions are being made by the Highways Board based on limited information.	To develop a template to support waiver requests to ensure sufficient information is provided to the Highways Board to allow an informed decision to be made.	Head of Highways / Contract Team Leader	Important	In Progress	There is a template being used to record decisions and relevant information. The template includes: the KPI reference; comments on Under Performance; full details of actions being taken, whether or not an exception is being requested and if yes full details of why one is being sought. The template also records details / reasoning of Management Board discussions as well as the recommendation (this may include asking for more information); and details / reasoning of the Highways Board in reaching a decision.	Obtain update from Service and programme audit for 21/22.	FOLLOW UP
16	NCC	Place	Highways Service Contract (19-20)	Payment checks by the Contract Team Despite the fact that the key purpose of such checks should be to provide assurance that costs incurred can be agreed as actual costs, the current activity does not provide this assurance or could be viewed as an open book review.	To develop an annual programme of payments checks that contribute to gaining assurance that annual costs can be verified as actual costs. This should also consider other forms of assurance that could be used to support this process, i.e. Internal Audit verification of department for transport grants.	Contract Team Leader	Important	In Progress	This will be included in the annual programme of checks. Staff time and sub-contract payments are currently well documented and are used to verify actual cost. Work is ongoing concerning payroll costs including the impact of COVID-19. Such checks will be in addition to the annual reconciliation.	Obtain update from Service and programme audit for 21/22.	FOLLOW UP
17	NCC	Corporate	IT Governance	IT Strategies By having an LGSS IT Strategy as well as individual IT strategies for each of the partner Councils, it is difficult to identify how effective governance over strategic IT decisions can be made effectively.	A review to be carried out of all current IT strategies. This should allow better alignment and overall effectiveness over the governance of IT strategies and how they can be better aligned to the wider strategic objectives of the three partner Councils. It is acknowledged that the ongoing CIPFA review of LGSS is a key aspect of this area of work. A further paper is awaited on July 26 2019.	LGSS IT Director	Essential	In Progress	Future Northants has taken on the responsibility for this and have devised a short term plan until the unitaries form which is based on rolling out Office 365 and having Eclipse ready for Vesting Day for Adults.	This is an operational issue for WNC, it's priority to agree with ELT. CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE
18	NCC	Corporate	IT Disaster Recovery	Alignment of IT Disaster Recovery Plans with Business Continuity Plans ITDR and Business Continuity planning activities are not co-ordinated and subject to common governance. As a result, there is no clearly defined requirements for disaster recovery in order to ensure it the provision meets business needs.	1. Within each Council (and for the business applications hosted on the LGSS domain), agreement should be reached on common ITDR requirements (such as application recovery time objectives (RTOs) and data loss tolerances (RPOs)), based on business impact assessments performed by the business. 2. Within each council (and for business applications hosted on the LGSS domain), staff responsible for ITDR should hold regular meetings with those responsible for business continuity to monitor the ongoing appropriateness of recovery objectives (such as application recovery time objectives (RTOs) and data loss tolerances (RPOs)) assumptions and dependencies. 3. IT disaster recovery resources (e.g. data centres, applications, infrastructure, staff and suppliers) critical to the delivery of business operations should be managed to ensure that they support business recovery objectives effectively.	LGSS IT Director / Head of IT (NCC)	Essential	In Progress	Cabinet Report was written by Executive Director of Finance for a minimum DR approach for CareFirst and key infrastructure Systems. A technical design has been completed and equipment has been purchased and should be delivered for configuration and installation into Cambridge in September. A test will be scheduled for soon after this to test the DR solution works.	Given the recent disruption incident the timeline for a Lessons Learned report to be obtained and that be programmed into AGC calendar of meetings. IT DR is already in 21/22 plan. Time its completion as a result of above	CLOSE
19	NCC	Corporate	IT Disaster Recovery	IT Disaster Recovery Plans There are no ITDR plans formally documented for any of the in-scope Councils, or for services operated on the LGSS domain, for the recovery of critical IT systems. These would typically include triggers for invoking the DR plan, as well as the 'actual' plan of how business processes would be recovered.	Each Council (and for the LGSS domain) to develop an ITDR plan for the recovery of critical systems, which is regularly tested, in line with good industry practice, incorporating the following as a minimum: • Contact details for all staff responsible for recovery, their deputies and emergency primary and secondary contacts. This should include key stakeholders (e.g. management, key operational staff, key suppliers and contractors); • DR plan invocation criteria, including outage timeframes, who declares a disaster, who is contacted and all communication procedures to be used; • RTOs and RPOs agreed with the business for each critical IT element (for example Applications, Systems and Data) and dependencies; and • Action plan (sequence of tasks) to be carried out (and by whom) to facilitate recovery of critical IT systems.	LGSS IT Director / Head of IT (NCC)	Essential	In Progress	The Draft plan will be updated once the DR test has been completed.	Given the recent disruption incident the timeline for a Lessons Learned report to be obtained and that be programmed into AGC calendar of meetings. IT DR is already in 21/22 plan. Time its completion as a result of above	CLOSE

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20	NCC	Corporate	IT Disaster Recovery	IT Disaster Recovery Contractual Arrangements There are no formalised contractual arrangements in place between the in-scope Councils describing the nature and service levels to be provided as part of the current hosting and disaster recovery arrangements.	Contractual arrangements in respect of the use and operation of the Northamptonshire and Cambridgeshire data centres by all external parties are formalised, ensuring that the each Council's recovery and testing requirements are clearly specified in contracts.	Head of IT (NCC)	Essential	Feb-21	This will be done as part of the LGSS review through the SLA/OLA process to make sure all dependencies for all partners are mapped out and agreed.	Given the recent disruption incident the timeline for a Lessons Learned report to be obtained and that be programmed into AGC calendar of meetings. IT DR is already in 21/22 plan. Time its completion as a result of above	CLOSE
21	NCC	Corporate	IT Disaster Recovery	IT Disaster Recovery Plan Testing There has been no comprehensive or systematic testing of IT disaster recover capability at the in-scope Councils to obtain assurance that DR arrangements for the Council's critical systems may be relied upon following a major IT failure.	1. ITDR test plans should be drawn up and implemented for each Council, and include overarching LGSS-wide tests where required. The plan should set out the test objectives approach, rationale for in-scope and out of scope systems, success criteria, user acceptance testing (UAT) requirements and resources needed. The ITDR test plans should be reviewed and approved by relevant business stakeholders. The plan should balance the requirements for regular testing against the disruption to business operations of a full failover test and requirement for customer input. The plan may therefore be based on a rotating set of tests including desktop exercises, failover of individual services and full failover / DR testing. Some form of testing should be undertaken on at least an annual basis. 2. Test results and lessons learnt should be shared with all key stakeholders (both IT and business) and used to make updates or improvements to IT DR or BC plans as appropriate	LGSS IT Director	Essential	Feb-21	This has been completed for ERP Gold so far.	Given the recent disruption incident the timeline for a Lessons Learned report to be obtained and that be programmed into AGC calendar of meetings. IT DR is already in 21/22 plan. Time its completion as a result of above	CLOSE
22	NCC	Adults	Independent Care Spend	Timeliness of processing activity by the Brokerage Team Testing on activity administered by the Brokerage Team highlighted that: <ul style="list-style-type: none"> For seven out of 12 cases, reviewed, there was a delay (e.g. sourcing the need, arranging payment) in the setting up of new care packages. In respect of changes to care packages, whilst recent activity had been reviewed, these had not been passed to the MAP Team for action. Additionally, a backlog of 516 returns going back to September 2018 have not been reviewed.	Urgent action is taken to understand the cause of delays in activity processed by the Brokerage Team and to address the issue.	Assistant Director Adults Finance Operations	Essential	Mar-21	A daily dashboard is monitored by the Brokerage manager to ensure all cases are progressed appropriately. On a weekly basis management review the dashboard and rag rating. Whilst progress has been to process the backlog of changes in packages, the impact of COVID 19 has delayed this work. It is anticipated that all outstanding queries before the move to unitary.	Obtain update from Service and programme audit for 21/22.	FOLLOW UP
23	NCC	Corporate	GDPR	Data Protection Impact Assessments There is currently no mechanism in place to identify new or changed systems handling personal data, to check whether the DPIA policy has been appropriately considered and applied.	Mechanism to be agreed to identify new or changed systems handling personal data. To put in place a process to routinely check a sample of new projects for the inclusion of DPIA considerations.	Data Protection Officer	Important	In Progress	Agreement was reached at the September IM Board that the Project Management Office would be the appropriate area to review projects that include personal data and require a DPIA. In terms of a DPIA, this might involve reviewing previous DPIAs or completing a new DPIA. Whilst it was agreed that the initial approach would be based on a sample check process, progres has been hindered by the move to unitaries. The FN programme is reviewing processes for DPIAs which will apply recommendations inti the unitaries. No further progress will be made before vesting day.	This is an operational issue for WNC, it's priority to agreed with ELT. Ensure GDPR team are aware then CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE

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24	NCC	Corporate	GDPR	<p>Document Retention</p> <p>Current arrangements for getting assurance that information is only retained for periods as defined in Council policy are not effective in that:</p> <ul style="list-style-type: none"> The assurance only covers information disposed of and does not consider information that should have been disposed of in line with the retention schedule but has not been. The assurance provided by Information Asset Owners (IAOs) is not underpinned by the requirement to provide evidence to support their statement or subject to assessment / checks as to underpin how Assistant Directors gain this assurance. 	<p>Amend the wording of annual IAO statements to provide explicit confirmation that information they are responsible for is being disposed of in line with retention schedules.</p> <p>Require IAOs to provide evidence to support their statements or instigate sample checks to assess how they have gained assurance.</p>	Data Protection Officer	Important	In Progress	The annual IAO statement wording has been amended to address the audit concern. The Data Protection Officer has commenced a review based on three IAO returns and has requested evidence to support the assurance highlighted. No responses have yet been received.	This is an operational issue for WNC, it's priority to agreed with ELT. Ensure GDPR team are aware then CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE
25	NCC	Corporate	GDPR	<p>Subject Access Request Policy</p> <p>A draft policy was produced and considered by the IM Board in 2018 and it was agreed further discussions were needed with Human Resources around the process for handling staff SARs. The policy at the time of this audit had still not been approved. A Human Resources policy statement has also been produced, however responsibilities have not been formally agreed and are not being worked to.</p>	<p>The existing draft policy be finalised, formally approved by the IM Board and made available to all NCC staff.</p> <p>If a separate policy and process is still required for dealing with SARs received from current or former employees, this also requires approval by the IM Board.</p>	Senior Information Officer	Important	In Progress	The update to the policy is still in progress as discussions are ongoing around how SARs will be administered.	This is an operational issue for WNC, it's priority to agreed with ELT. Ensure GDPR team are aware then CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE
26	NCC	Corporate	GDPR	<p>Subject Access Request Reporting to the IM Board</p> <p>Our review of data / information reported to the IM Board highlighted that it is:</p> <ul style="list-style-type: none"> Incomplete, in that it doesn't include SARs received from current or previously LAC, where there are currently significant backlogs and delays. Presented in a narrative format of two or three bullet points that do not clearly communicate the position in a consistent way that allows ongoing comparisons. 	<p>To review systems supporting SAR data to ensure it includes all Council SAR activity.</p> <p>To review information provided to the IM Board to ensure that:</p> <ul style="list-style-type: none"> It is presented in a clear and consistent format to allow identification of requests not completed within statutory timescales. A position statement on the LAC backlog is produced and regular updates received to provide assurance that this is being addressed. 	Senior Information Officer	Important	In Progress	Progress has been delayed due to resource issues in the 'Performance Planning and Transparency' team who are concentrating on COVID-19 tasking. Further progress is unlikely before vesting day.	This is an operational issue for WNC, it's priority to agreed with ELT. Ensure GDPR team are aware then CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE
27	NCC	Corporate	Accounts Payable	<p>Manual upload process</p> <p>Analysis highlighted that a significant number of manual upload spreadsheets have been submitted overall without an approved business case in place that outlines why the manual upload process is appropriate or necessary.</p>	<p>Accounts Payable to develop a business case that can be used to outline the case for services using/continuing to use manual upload spreadsheets.</p> <p>Each service submitting manual upload spreadsheets contacted and required to complete the business case. AP management to review each case for purchasing controls and efficiency within AP and the impact on each service. Any service where the business case is rejected could be given a documented grace period while they put new operational processes in place.</p>	Head of Finance Operations	Important	Jun-21		Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
28	NCC	Corporate	Accounts Payable	<p>Non-commercial supplier set up</p> <p>A supplier was set up as a non-commercial supplier without legitimate reason. The supplier was already set up on ERP Gold as a commercial supplier.</p>	<p>New supplier create process amended to ensure that any request to set up a new supplier includes a check whether the supplier already exists as a different type of supplier on the system. If found to be the case:</p> <ul style="list-style-type: none"> AP Team should challenge the request and require the requesting service to provide a written explanation of why the same organisation needs to be set up as two separate supplier types. The request should be reviewed by an AP manager and only set up in ERP Gold where the manager is satisfied there is a legitimate need. 	Head of Finance Operations	Important	Jun-21		Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP

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29	NCC	Corporate	Accounts Payable	Duplicated supplier on ERP Virgin Media Ltd was set up as separate suppliers in ERP Gold – 8 times as a commercial supplier, twice as a non-commercial supplier and once as a commercial that was configured for non-invoice payments.	A review of Virgin Media Ltd suppliers in ERP gold undertaken to reduce the number of suppliers for that company and ensuring that the instances where Virgin Media Ltd is set up for non-commercial payments are either deleted or disabled.	Head of Finance Operations	Important	Jun-21	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
30	NCC	Corporate	Accounts Payable	Commercial and non-commercial company set up A company was set up as multiple non-commercial and commercial suppliers.	Review of suppliers in ERP undertaken to identify any further instances where the same company is set up as both a commercial and non-commercial supplier. Each case reviewed to establish if the existence as both supplier types is appropriate and if not if should be determined which supplier instances should be deleted or disabled.	Head of Finance Operations	Important	Jun-21	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
31	NCC	Corporate	Accounts Payable	Bank details Sample testing identified in 24 cases, the bank detail change was not recorded on the AP supplier amendment spreadsheet. As a result there was no record of the nature of the checks undertaken and that the supplier bank detail amendment process had been fully complied with.	Supplier bank detail amendment procedures updated to include a weekly reconciliation between the supplier amendment spreadsheet and the ERP Gold report of all supplier bank detail changes. To identify instances where verification checks as required by procedures may not have been undertaken/recorded allowing for remedial action to be taken.	Head of Finance Operations	Important	Jun-21	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
32	NCC	Corporate	Debt Recovery	Aged Debt review There are no regular reviews regarding aged debt or debt that is close to 12 months old, nor documented controls to manage it.	An exercise undertaken to review all debt over 12 months old. Aim is to halt rising aged debt levels and reducing existing aged debt. The review to include: <ul style="list-style-type: none"> • An examination of causal factors behind aged debts • Identifying process amendments to address any causal factors identified • An examination of each customers aged debt to determine: • Whether action from the service who raised the invoice is required • What recovery activity should be undertaken • Whether the debt is considered unrecoverable and should be written off. 	Head of Finance Operations	Essential	Jun-21	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
33	NCC	Corporate	Debt Recovery	Aged Debt review There are no regular reviews regarding aged debt or debt that is close to 12 months old, nor documented controls to manage it.	Report developed in ERP Gold to identify any debts that will become over 12 months old within the next 30 days. To be run on a monthly basis to enable a targeted review of these customer accounts to determine whether any action can be taken to deal with the debt at that stage. Reviews to operate as a triage meeting for Debt Recover Management review of action undertaken, and whether that action was timely and compliant. To highlight any specific customer issues and potential instances of non-compliance with procedures that could then be addressed.	Head of Finance Operations	Important	Jun-21	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
34	NCC	Corporate	Debt Recovery	Debt Collection Agencies DCAs have not been used consistently since recovery activity resumed.	Referrals to DCAs undertaken on a monthly basis to ensure this key recovery activity is undertaken on a timely basis.	Head of Finance Operations	Important	Jun-21	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
35	NCC	Corporate	Debt Recovery	Unapplied payments Unapplied payments sitting on customer accounts but not applied to specific invoices show as outstanding debt. This is a particular problem regarding NHS CCG debt.	Debt Service to meet with Corporate Finance to agree a target date for when the CCG account will be reconciled and hold regular meetings to monitor progress.	Head of Finance Operations	Important	Jul-21	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
36	NCC	Corporate	Debt Recovery	Unapplied payments Unapplied payments sitting on customer accounts but not applied to specific invoices show as outstanding debt. This is a particular problem regarding NHS CCG debt.	Debt Service review of the CCG account (with particular regard for invoicing/payment processes) in conjunction with Corporate Finance and the Income Processing Team to establish the root causes of the problem/s that have led to the current position of the CCG account and put measures in place to ensure this does not happen in the future.	Head of Finance Operations	Important	Aug-21	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion
37	NCC	Corporate	Debt Recovery	Debt Recovery practice guidance Current practice guidance is not consistent or detailed enough to govern effective debt recovery activity across all three clients.	Detailed best practice procedures developed, communicated, and embedded to govern effective debt recovery activity across all three clients. Best practice procedures continually assessed to ensure they are proportionate, efficient, and effective. The procedures should be documented and cover: <ul style="list-style-type: none"> • Recovery activities and associated timescales (including timescales for DCA to recover debts and timescales for sending back to the client if debts are not recovered) • Guidance on how to undertake recovery activities • How activity should be evidenced and recorded to maintain complete and consistent case notes • All recovery strategies and guidance on decision making, specifically on criteria for unrecoverable debt • Procedures in relation to dealing with services over disputed debt/debt managed outside of the debt teams • Write off processes • How debts are allocated to Recovery Officers and how these should be prioritised • How ERP Gold workflows and functionality will be best utilised • Use of complaint codes • Deceased cases recovery processes 	Head of Finance Operations	Important	Deferred to new Unitary	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
38	NCC	Corporate	Debt Recovery	Performance targets There are no targets or performance measures in place.	KPIs and targets for debt recovery to be introduced. High level targets should be agreed with clients at a senior level, and KPIs and performance measures should be introduced within debt teams for DR Officers.	Head of Finance Operations	Important	Deferred to new Unitary	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
39	NCC	Corporate	Debt Recovery	Bad Debt provisions Significant levels of aged debt in excess of bad debt provisions noted.	The bad debt provisions at CCC and NCC to be reviewed and discussed with the Heads of Finance to provide assurance that current bad debt provisions are adequate. If these reviews determine bad debt provisions are not sufficient then they should be amended and agreed with the Heads of Finance.	Head of Finance Operations	Important	Deferred to new Unitary	Obtain update from Service as part of planned audit for 21/22.	FOLLOW UP
40	NCC	Finance	Financial Management	Develop a training programme on the related skills needed for effective procurement Recommendation 21 on the Financial Management Plan was part implemented. A draft Contract Management Statement of Recommended Practice was to progress the idea of creating a contract management team within Procurement Services that would own the guidance and provide support in improving contract management arrangements across the Council. Due to Covid-19 a number of challenges that required procurement involvement (e.g. purchase of PPE, free school meals, market underwriting) has delayed any development in guidance which is now to be considered within the two new authorities.	The action will be followed up with the new unitary Councils to consider against the planned approach for procurement training.	Chief Internal Auditor	Important	Deferred to new Unitary	The action will be followed up with the new unitary Councils to consider against the planned approach for elected members. ERP implemented and controls, training etc are part of WNC operational management / development through 21/22. findings from various 21/22 audits will highlight further problems in this area IF still evident AND specific to WNC.	CLOSE
41	NCC	Finance	Financial Management	Develop a training programme available to all elected members, in particular around their role in managing and scrutinising finance and audit. Recommendation 20 of the Financial Management Plan was part implemented. A training programme for elected members was developed, but only eight members attended the training in November 2019. Whilst the action as defined has been completed, given the low numbers who attended, the objective of the action cannot be considered achieved.	The action will be followed up with the new unitary Councils to consider against the planned approach for elected members.	Chief Internal Auditor	Important	Deferred to new Unitary	The action will be followed up with the new unitary Councils to consider against the planned approach for elected members. ERP implemented and controls, training etc are part of WNC operational management / development through 21/22. findings from various 21/22 audits will highlight further problems in this area IF still evident AND specific to WNC.	CLOSE

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion
42	NCC	Place	Contract Management - Cleaning	Performance Management Recent work has been undertaken to agree monthly contract reporting by SOLO and this is now in place. This is still work in progress and further work is required to agree the full range of information / evidence that will be used to oversee the performance on this contact.	To formalise the Council's approach to managing this contract through: <ul style="list-style-type: none"> Continuing to review and developing the focus of monthly reports provided by SOLO. To define Council arrangements for validating the performance by SOLO. 	Facilities Manager	Important	Aug-21	Obtain update from Service and consider whether any audit work needed.	FOLLOW UP
43	NCC	Place	Contract Management - Cleaning	Assurance that services have been received Our review of the payment process highlighted that the Facilities Manager assumes that the planned activity has been completed unless he has information to the contrary.	Management to liaise with SOLO to look at options available to obtain evidence that agreed services have been provided.	Facilities Manager	Important	Aug-21	Obtain update from Service and consider whether any audit work needed.	FOLLOW UP
44	NCC	Place	Contract Management - Cleaning	Costs for each site A review of costs across all sites identified a number of variations in respect of hours being worked and different rates of pay across different sites. However, although these have been raised with SOLO, they have not been resolved yet.	To raise the issues with SOLO to understand these differences in order to determine whether the additional costs are reasonable. To incorporate a regular review into the contract management process to gain assurance over costs being charged.	Facilities Manager	Important	TBC	Obtain update from Service and consider whether any audit work needed.	FOLLOW UP
45	NCC	Corporate	GPC	Oversight of GPC cards The use of cards and/or financial limits are not reflective of need and it was identified that: <ul style="list-style-type: none"> A number of cards that have not been used in 2020. Of the 163 cards currently in use, 122 have card limits set above the default of £1,000. Analysis highlighted that for 70 of these cards, spend incurred in the period January to September 2020 indicated that the current limits were no longer needed. 	To define procedural requirements for the GPC Team in respect of: <ul style="list-style-type: none"> When cards are suspended if they have not been used for a specific period of time including the responsibility for deciding if a card is cancelled. Reducing card limits when spend incurred by cardholders does not justify limits set above default levels. 	Chief Internal Auditor	Important	Deferred to new Unitary	GPC cards are part of IA's initial focus for 21/22.	CLOSE
46	NCC	Corporate	GPC	Cardholders not discharging their responsibilities The level of non-compliance in respect of officers reviewing their GPC transactions has reduced by over a third since the last audit review (i.e. from 26% to 17%), but the review has found that a small number of cardholders regularly do not discharge their responsibilities in respect of GPC without any impact on their ability to continue to make purchases.	A process be agreed where cards are suspended by the GPC Team if purchases are not reviewed for a certain period of time and then a decision made by the S151 (or deputy) in conjunction with the relevant director as to whether the card is removed permanently for the cardholder.	Chief Internal Auditor	Essential	Deferred to new Unitary	GPC cards are part of IA's initial focus for 21/22.	CLOSE
47	NCC	Corporate	GPC	Unapproved Purchases Nearly half of GPC transactions reviewed by the cardholders have not been approved retrospectively by the relevant manager. The review has found that a small number of approvers cardholders regularly do not discharge their responsibilities in respect of GPC without any consequence.	To consider actions to address non-compliance in respect of officers who continually fail to approve transactions allocated to them.	Chief Internal Auditor	Essential	Deferred to new Unitary	GPC cards are part of IA's initial focus for 21/22.	CLOSE
48	NCC	Adults	Complaints	Ombudsman recommendation 'Single Complaints Statement' In line with the Ombudsman's recommendation in 2019 a 'Single Complaints Statement' has been drafted but had yet to be communicated across adult social care.	Draft complaints statement to be approved and rolled out across adult social care.	Complaints and Compliments Manager	Important	Jun-21	Obtain update from Service and consider whether any audit work needed.	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
49	NCC	Adults	Complaints	<p>Written Response timescale</p> <p>Complaints and Compliments Procedure states a reasonable timeframe will be agreed to investigate complaints but a working practice of a 20-day response is agreed in the acknowledgement for all complaints received.</p> <ul style="list-style-type: none"> It is unclear (a) why the Council has moved from a negotiated to fixed timescale to responding to all complaints in Adult Social Care and (b) why 20 days has been selected as a standard. The procedure defines an expectation to complainants that they will be contacted by the Council to agree a timescale for responding when this is not the case. 	<p>Management to review the rationale in applying a standard 20-day target for responding to complaint instead of the currently flexibility reflected in the adult social care complaint procedure.</p> <p>If required, as part of the next review of the procedure, to ensure this is aligned to current working practice around the target date for providing a written response.</p>	Complaints and Compliments Manager	Important	Jun-21	Progress may be delayed due to separate complaints functions for the North and West under Unitary resulting in separate leads and directors, and the inclusion of Sovereign Council's differing systems.	Obtain update from Service and consider whether any audit work needed.	FOLLOW UP
50	NCC	Adults	Complaints	<p>Performance reports and 20 day response target</p> <p>Despite some improvements there are concerns identified around the accuracy of performance reports through testing on recent dashboard reports.</p> <ul style="list-style-type: none"> Although analysis did not identify any complaints where the Council inaccurately reported that it had met targets, there were some concerns over the accuracy of some supporting data used to assess performance. Whilst the primary focus of work was on Adult Social Care performance, there were some obvious errors with recent data around corporate complaints. 	To undertake a review of how performance is assessed and reported taking account of the concerns identified by Internal Audit.	Complaints and Compliments Manager	Important	Jun-21	Under the unitary set up it has been confirmed that the West has not fundamentally changed the approach to complaints. Outstanding complaints from the sovereign Councils are being managed through a single agreed complaints procedure and a monthly performance return from their different systems for recording and monitoring complaints.	Obtain update from Service and consider whether any audit work needed.	FOLLOW UP
51	NCC	Adults	Complaints	<p>Annual Report</p> <p>There is no evidence that the statutory annual reports have been routinely produced and the 2019-20 annual report had not yet been presented to senior officers or members for consideration.</p>	To issue the 2018-19 annual report for consideration by senior officers or members for consideration.	Complaints and Compliments Manager	Important	Jun-21		Obtain update from Service and consider whether any audit work needed.	FOLLOW UP
52	NCC	Corporate	Contract Register	<p>Real Time / Retrospective Checks</p> <p>Despite the fact that functionality exists for real time checks, checks on requisitions where 'no contract' has been selected are retrospective and do not stop requisitions being approved and orders being issued.</p>	To review the decision to undertake retrospective rather than reactive checks as part of the move to the new unitary authorities to ensure this takes accounts the new authorities risk appetite.	Head of Procurement Services	Important	Jun-21		Obtain update from Service and consider whether any audit work needed.	FOLLOW UP
53	NCC	Corporate	Contract Register	<p>Procurement Checks – Reporting</p> <p>No reporting currently takes place of the outcome of checks undertaken to ensure purchases made through ERP Gold are linked to a Council contract.</p>	To develop appropriate reporting arrangements within the two new unitary authorities to provide assurance that purchases made through ERP Gold are linked to a Council contract.	Head of Procurement Services	Important	Jun-21		Obtain update from Service and consider whether any audit work needed.	FOLLOW UP
54	NCC	Corporate	Spreadsheet Import Payments	<p>Control over Spreadsheet Import Payment Files</p> <p>The use of SIPF appears to be based on a long standing practice in that looking at the areas using this process, they have all been using SIPF for a number of a number of years.</p> <p>For these services / departments, there was no evidence of who approved the decision for these services to be 'exempt' from using ERP Gold or that a review was undertaken around such arrangements as part of the implementation of ERP Gold in April 2018.</p>	<p>To develop a procedure covering requests to use a SIPF and ensure that:</p> <ul style="list-style-type: none"> A template business case is developed to support the justification for why ERP Gold cannot be used by the relevant department. All business cases are subject to consideration by Accounts Payable to assess the justification provided. A recommendation is made by Accounts Payable to support the decision by the Executive Director of Finance as to the best way forward (i.e. continue to use ERP Gold, SIPF, direct coding of invoices). 	Chief Internal Auditor	Essential	Deferred to new Unitary		Interface imprt payments are documented within the 21/22 planned focus of work for IA.	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion
55	NCC	Corporate	Spreadsheet Import Payments	<p>Current use of SIPF Analysis has highlighted that the use of SIPF is significantly higher when compared with other LGSS Councils although all the Councils use ERP Gold and the nature of services provided are similar.</p> <p>An assessment of the rationale behind departments using SIPF by Internal Audit and Accounts Payable found that in a number of some cases (i.e. those processing invoices and non-commercial payments) (a) the reasoning did not stand up to scrutiny and (b) functionality within ERP Gold was considered more appropriate than the use of SIPF</p>	To undertake a review of all areas that currently use SIPF to assess whether ERP Gold (or SIPF) is the most appropriate mechanism to process spend. As an outcome, to agree an approved list of 'exempted' services / departments who can use a SIPF instead of ERP Gold.	Chief Internal Auditor	Essential	Deferred to new Unitary	Interface imprt payments are documented within the 21/22 planned focus of work for IA.	FOLLOW UP
56	NCC	Corporate	Spreadsheet Import Payments	<p>Procedural arrangements covering areas using SIPF Local practices spend / payments review highlighted the following:</p> <ul style="list-style-type: none"> The Council's approach to who can approve / authorise spend in ERP Gold is not applied across those areas using SIPF. Within ERP Gold, purchases are approved by a smaller number of senior management at Head of Service or above whereas testing of SIPF found the service / department decides who can approve such spend and we found instances where purchases had been approved by officers at a more junior level than Head of Service. Inconsistencies in the level of checks undertaken by services on the completeness and accuracy of data included in the SIPF and no records were maintained to provide evidence of checks carried out. 	To look at arrangements to gain assurance that spend / payments are being administered in line with procedural guidance.	Chief Internal Auditor	Essential	Deferred to new Unitary	Interface imprt payments are documented within the 21/22 planned focus of work for IA.	FOLLOW UP
57	NCC	Corporate	Pensions	<p>Annual Validation Check</p> <p>At the year end, a validation check is undertaken to ensure all data is correct. At the time of reporting, 2,884 queries relating to 2019-20 had not yet been resolved. Of the these 2,604 are waiting for further information from the employer before these can be actioned. It has been acknowledged that resources have been prioritised on other work which has contributed to the work not yet being completed.</p>	To develop a plan of action to resolve the outstanding queries and ensure there is a mechanism in place to prevent the build of queries going forward.	Projects & Systems Manager	Important	44562	Programme into WNC Action Tracker routine Follow Up	FOLLOW UP
58	NCC	Corporate	Pensions	<p>Transfer In – Independent Check</p> <p>Based on testing, we identified five transfer calculations that were not subject to independent review. We were advised that working practice is that where an experienced administrator undertakes the calculation of the transfer value, no independent check is required for cases up to £10,000. This is not consistent with procedures and no evidence was provided as to who agreed not to follow procedures in such circumstances</p>	To review the current practices in light of the risk of error and align practices to approved procedures.	Operations and Technical Manager	Important	44593	Programme into WNC Action Tracker routine Follow Up	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
59	NCC	Corporate	General Ledger	Approval of changes to the Chart of Accounts An up to date list of officers in Finance who can make such requests, but despite this, audit testing of 10 changes to the chart of accounts during 2020-21 found in three cases, changes were processed by based on a request from a Finance Officer not on the approved list of officers.	Action is taken to ensure only requests to make changes to the chart of accounts are processed if they are requested by a designated approved officer.	Chief Internal Auditor	Important	Deferred to new Unitary		This will be included within Gen Ledger 21/22 Audit. CIA to write to WNC 151 to highlight this for formal agreement the close to audit compliance in 21/22	FOLLOW UP
60	NCC	Corporate	IT Patch Management	The Council's Patching Policy v1.1 was last updated in October 2019 and therefore, it is due for a review.	Patching Policy. The Council's Patching Policy should be reviewed to ensure that its contents are up to date and provide appropriate guidance. The version control table within the document should be updated to reflect the date when this review was performed, and a schedule should be set for further review at least on an annual basis.	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
61	NCC	Corporate	IT Patch Management	Operational patching procedures and schedules are in the process of being reviewed and were not presented as evidence during our review.	The Council should ensure that the operational patching procedures and schedules are documented, with the buy-in of all process stakeholders and fully aligned to the objectives outlined within the Council's patching policy (to be updated as per the previous recommendation).	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
62	NCC	Corporate	IT Patch Management	Infrastructure Support team has no visibility and oversight of whether an application-level patch has been successfully deployed following notification of an available patch provided to the Application Support team.	Following notification by Infrastructure Support team that a patch is available for systems within their management, Application Support team should provide a confirmation that the patch/es have been deployed, or reporting delay or failure should there be obstacles preventing deployment. Infrastructure Support team should maintain a register of patches that are provided to all IT teams and regularly perform a check and balance to ensure that they have confirmation of deployment. As a further level of checks, the Infrastructure Support team should periodically (monthly/quarterly) extract a report displaying the up/downtime of specific Application Servers following notification of patch availability to the Application Support team.	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
63	NCC	Corporate	Patch Management	Scheduled maintenance periods are not included as an essential part of the patch deployment process.	An agreed period of maintenance time should be provided where necessary during deployment of patches and aligned with the Council's Change Management process.	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
64	NCC	Corporate	Patch Management	Within the IT department, we found that the identification of a vulnerability may not always be performed by the same individuals who perform the remediation process. Therefore, it is essential that both executors are engaged in regular communications such as operational team meetings, and reporting is produced to monitor the number of vulnerabilities on an ongoing basis.	Regular meetings should be held by all stakeholders within the patch management and vulnerability management process. Reporting should be produced and communicated to all relevant stakeholders, detailing the current quota of vulnerabilities and defining what remediation activities are in place to reduce the number. Progress should be tracked and discussed at each meeting to identify dependencies and obstacles.	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion
65	NCC	Corporate	IT Software Licensing	<p>There are no documented policies or procedures to define the Council's management of software licensing. Additionally, there are currently two Level 2 Administrators who perform functions within the software licensing activity, however, we found that the roles and responsibilities are not documented.</p>	<p>Policies and procedures should be produced, outlining the Council's management system for IT Software Licensing, supported by appropriate procedures/working instructions defining how the policy will be adhered to. Consideration should be given to how the Council will manage varying lifecycles of licences, particularly those which are linked to external vendor contracts which may expire during the licences' validity period, as well as how preparations for subsequent licence audits will be managed, and how the consistency of the software licence inventory will be maintained. All roles and responsibilities regarding management of the Council's IT Software Licensing should be defined within the IT Software Licensing Policy to ensure there is a documented distinction of responsibility.</p>	Chief Internal Auditor	Important	Deferred to new Unitary	CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
66	NCC	Corporate	IT Software Licensing	<p>The Council's IT Asset Register is not regularly maintained. This was highlighted by a review performed by Service Management which identified potential discrepancies within the LANDesk system and the SNOW Configuration Management DataBase (CMDB).</p>	<p>A reconciliation exercise should take place to assess the Council's IT Asset Register, performing an internal investigation to validate the contents of the inventory, recording instances whereby discrepancies are found, which should be addressed as part of a concerted effort to ensure that the register is accurate. The LANDesk asset management software system is used to remotely inventory and manage IT assets. A report should be extracted on a regular basis and measured against the SNOW system to identify any discrepancies. If discrepancies are identified an action plan should be developed to address them and focus paid to subsequent months to ensure that the discrepancies are decreasing in number.</p>	Chief Internal Auditor	Important	Deferred to new Unitary	CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
67	NCC	Corporate	IT Software Licensing	<p>Weakness: No reviews are performed to identify if unlicensed software is utilised within the Council. However, we confirmed during this review that not only was a lack of licences identified during a PwC audit in 2015, but there is also a system (Communicate: In Print) with 107 active user connections, but only 20 licences have been procured.</p> <p>RISK: If the Council utilises systems without first procuring the adequate number of licences it may be in breach of the agreement with the software provider, which could lead to excessive financial penalties.</p>	<p>In concert with the other reconciliation exercises recommended within this report and detailed below, a thorough examination of all licences in use should be conducted, with the results collated and assessed, and appropriate corrective action taken. Reconciliation Activities to include:</p> <ul style="list-style-type: none"> • Validating contents of IT Asset Register • Identifying if software is in use for which an equal quota of licences has not been procured • Licence consolidation exercise to identify licences held by the Council and record expiry dates 	Chief Internal Auditor	Important	Deferred to new Unitary	CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
68	NCC	Corporate	IT Software Licensing	<p>There are no reviews performed to demonstrate consolidation of available licences or notify of an excess or shortfall in licences. Software licence management is commonly included within an organisation's IT Strategy, particularly from a budgetary perspective. Reductions may be achieved via licence consolidation, or potentially moving from a per machine licence to a per seat licence if the number of users is significantly fewer than the number of machines in use within the organisation. Conversely, increases in costs may occur if, following a consolidation "true-up" exercise, it is identified that there is a significant shortfall in system licences which may leave the organisation open to compromise. Whatever the strategic plan for licensing shall be, due to it being a sizeable area of expenditure, it should be viewed as an opportunity where savings can be made and should be tabled for discussion, or at the very least have an assessment of requirements performed.</p> <p>RISK: Without regular consolidation reviews being performed, the Council will have no view of its licensing estate, thereby losing sight of how many licences are current</p>	<p>Regular licensing consolidation audits should be performed to monitor and track licences that may be due for expiry, and permit the appropriate action to be taken following notification. Reporting on the status of these reviews should be performed at least on a quarterly basis and shared with senior IT Management.</p>	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
69	NCC	Corporate	IT Software Licensing	<p>The IT Asset disposal process does not currently identify if the machine pending disposal has associated licences which may be reused on another asset or returned to the licensing pool for potential decrease in licensing costs from the system provider.</p>	<p>The asset disposal process should be revised to include a stage where any licences associated with the disposed asset can be reused on an additional asset. Reusable software licences should join an available "pool" of licences which should be utilised prior to the procurement of additional future licences.</p>	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
70	NCC	Corporate	IT Software Licensing	<p>There are no published procedures for how licences provided by third parties should be monitored and managed.</p>	<p>A process should be implemented to ensure that the Council's IT department is notified of all system/software licences that are managed by external third parties, and these should be recorded in an appropriate repository and actively tracked throughout their life-cycle.</p>	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
71	NCC	Corporate	IT Software Licensing	<p>Version Control is not enabled for any documented evidence (disposal of assets, the software approval process, and a demonstration of the receiving of IT hardware assets onsite) provided as part of this audit review. In conjunction with a lack of policies and procedures, this indicates that improvements should be made regarding maintenance of documentation in general. Also, to determine that the review cycle is adhered to, nor if the contents of the documentation have been revised from their original or previous content.</p>	<p>Management should ensure that all documentation – particularly that which undergoes annual review – is updated to include a version control table, noting when the document was created, who the owner is, if anything was changed since its last review, and the date for which it will be reviewed next. It is also prudent to deploy this method to all documentation, irrespective of whether it is scheduled for annual review.</p>	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
72	NCC	Corporate	IT User Access Controls	<p>Proactive reviews to identify user accounts that have not been deleted by way of the Council's leaver's process are not performed.</p>	<p>The Council's IT team should perform regular (quarterly) validation/reconciliation exercises to identify user accounts which have not been logged onto in excess of 90+ days. Following a validation exercise, necessary action should be taken to reduce risk, such as disabling or deleting the account.</p>	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
73	NCC	Corporate	IT Password Policy	The Council does not provide adequate guidance for users on how to adopt secure network account logon passwords.	The Council's Acceptable Use Policy/Use of IT Policy should be revised to include effective user guidance on password integrity. As well as targeting new starters, this guidance should also be deployed to all current users using the most effective method of communication, such as through the IT intranet page or email newsletter.	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
74	NCC	Corporate	IT Password Policy	Periodic reviews of user account passwords are not performed to inform IT which users have weak or easy to guess passwords set on their logon accounts.	The Council should perform periodic (quarterly/bi-annual) reviews of Active Directory using available mechanisms to cross-check user passwords against a database of millions of designated "weak or easy to guess" passwords.	Chief Internal Auditor	Important	Deferred to new Unitary		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
75	NBC		2019/20. Safeguarding		The Council should ensure that a Contextual Safeguarding Policy and an E-Safety Policy are developed and approved. These should be disseminated to staff on the intranet	Director of Housing & Well-being	Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Adults Safeguarding Audit is programmed for 21/22 which should cover this. The Childrens Trust audit plan also will review this for that area.	CLOSE
76	NBC		2019/20. Safeguarding		A formal action plan should be developed and presented to CMB for approval to address how the Council will improve their arrangements for areas identified as 'not met areas' in the 2019/20 Section 11 Survey. Each action should have an action owner and target completion date. The Council should consider whether the action plan template in the Section 11 Survey document could be used for this.	Director of Housing & Well-being	Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Adults Safeguarding Audit is programmed for 21/22 which should cover this. The Childrens Trust audit plan also will review this for that area.	CLOSE
77	NBC		2019/20. Cyber		Management should assess resource and time requirements for enabling authentication control for all wired access points to the corporate network. Progress should then be monitored internally by the Council's client manager.	ICT Service Delivery Client Manager	Important	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
78	NBC		2020/21. Capital Projects		Highlight the deficiencies from this review to all project managers currently managing projects of similar nature and ensure they are complying with the duties in the policy for document retention and contract management.	Economic Growth & Regeneration Manager	Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Project Management is an operational issue for WNC, it's priority to agreed with ELT. CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE
79	NBC		2020/21. Capital Projects		Carry out post implementation audits once a project has been completed to ensure all documents have been retained appropriately and are accessible	Economic Growth & Regeneration Manager	Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Project Management is an operational issue for WNC, it's priority to agreed with ELT. CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE
80	NBC		2020/21. Capital Projects		Confirm the Council position on the documentation set out in the findings and whether this is available	Economic Growth & Regeneration Manager	Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Project Management is an operational issue for WNC, it's priority to agreed with ELT. CLOSE and include within 21/22 Audit work (possibly 22/23 work)	CLOSE

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
81	NBC		2020/21. Climate Emergency		Additional information should be included within the strategy. This should include, but not be limited to: <ul style="list-style-type: none"> Northampton Borough-specific challenges and opportunities Where the Strategy fits in with other policies and processes within the Council and how it will be delivered More detail around current actions and steps in place within the Council with case studies to ensure greater buy-in and awareness Use of statistics to demonstrate the level of risk to the Council Link the themes and objectives to actions NBC branding 		Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Climate issues are an operational issue for WNC, it's priority to agreed with ELT. Only programme work if this issue is a key issue defined by ELT	CLOSE
82	NBC		2020/21. Climate Emergency		Dates within the action plan should be assessed to ensure they are feasible		Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Climate issues are an operational issue for WNC, it's priority to agreed with ELT. Only programme work if this issue is a key issue defined by ELT	CLOSE
83	NBC		2020/21. Climate Emergency		A formal governance structure should be established which includes the reporting line for both performance against targets and general performance including expenditure and resources.		Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Climate issues are an operational issue for WNC, it's priority to agreed with ELT. Only programme work if this issue is a key issue defined by ELT	CLOSE
84	NBC		2020/21. Climate Emergency		A Terms of Reference should be established for the Energy Forum if it is to be responsible for monitoring progress and should include: <ul style="list-style-type: none"> Who is required to attend What is to be reported to it Who the forum reports to Regularity of meetings. 		Essential	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Climate issues are an operational issue for WNC, it's priority to agreed with ELT. Only programme work if this issue is a key issue defined by ELT	CLOSE
85	NBC		2020/21. Climate Emergency		Appropriate measures should be established that are able to be reported on monthly to provide an accurate quantitative data set to evidence progress against key metrics.		Important	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Climate issues are an operational issue for WNC, it's priority to agreed with ELT. Only programme work if this issue is a key issue defined by ELT	CLOSE
86	NBC		2020/21. Climate Emergency		A clear commitment to establishing a carbon management plan should be made with current actions linked to this in order to have a realistic timeline for its development.		Important	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Climate issues are an operational issue for WNC, it's priority to agreed with ELT. Only programme work if this issue is a key issue defined by ELT	CLOSE
87	NBC		2020/21. Licensing		Ensure that manual payments or exceptions/waivers for payments are supported by senior management written approvals. The arrangements should be placed into a Refund Policy which should be developed.	Licensing Team Leader	Important	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Licensing (Taxi) issues within 21/22 plan to be broadened to include these issues.	FOLLOW UP
88	NBC		2020/21. Licensing		Continue to pursue with the Civica team about whether the platform can be improved to ensure that the payment screen is clearer to avoid refunds being needed.	Licensing Team Leader	Important	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Licensing (Taxi) issues within 21/22 plan to be broadened to include these issues.	FOLLOW UP
89	NBC		2020/21. Licensing		Add in corporate process to reconcile payments to the Civica system to ensure all payments have been received – this should be done on at least a quarterly basis.	Licensing Team Leader	Important	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Licensing (Taxi) issues within 21/22 plan to be broadened to include these issues.	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
90	NBC		2020/21. Licensing		Ensure that guiding checklist are updated and followed by the Licensing team that includes the most frequent and important tips and guidelines when processing each application type.	Licensing Team Leader	Important	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Licensing (Taxi) issues within 21/22 plan to be broadened to include these issues.	FOLLOW UP
91	NBC		2020/21. Licensing		Random spot checks on different application types should be conducted monthly to identify any missing or wrong supporting documents within applications and communicate them to the team as part of lessons learned	Licensing Team Leader	Important	Deferred to new Unitary	This will be a responsibility of the new Unitary Council	Licensing (Taxi) issues within 21/22 plan to be broadened to include these issues.	FOLLOW UP
92	DDC		Council Tax	Following the implementation of e-modules, it is necessary to identify what work checks are required and how to implement them.	To reinstate and maintain a record of periodic work checks to ensure quality and consistency of data.	Revenues & Benefits Manager & Senior Benefits Officer	Important	Jun-21	As part of the West Northants work all policies / procedures are being reviewed across all 3 authorities to produce one set of new procedures for all. DDC's procedures were part of this review. Initially procedures identified as priority for 01/04/21 have been reviewed and other will be reviewed on a priority basis as we work through them.	Council Tax a key financial audit programmed in 21/22 plan.	CLOSE
93	DDC	Finance	Council Tax		The majority of Revenues & Benefits procedures were last systematically updated in 2014 and are contained in a folder in the Revenues shared folder.	Revenues & Benefits Manager & Senior Benefits Officer	Important	Jul-21	As part of the West Northants work all policies / procedures are being reviewed across all 3 authorities to produce one set of new procedures for all. DDC's procedures were part of this review. Initially procedures identified as priority for 01/04/21 have been reviewed and other will be reviewed on a priority basis as we work through them.	Council Tax a key financial audit programmed in 21/22 plan.	CLOSE
94	DDC	Finance	NNDR	Inspections of empty /exempt/void properties are carried out on a quarterly rolling basis but there is a lack of consistency in the notes taken or very limited information when suggesting a potential change in circumstance following an inspection.	That the process for recording the outcomes from property visits is reviewed and enhanced to provide for a more effective audit trail, with the documented work instruction being updated accordingly.	Revenues & Benefits Manager & Senior Benefits Officer	Important	Sep-21	With the additional work on business support grants this year, we have not been able to work on this. With the move to West Northants, we will have new policies and procedures and work to amend the visit process in line with new procedures	NDR a key financial audit programmed in 21/22 plan.	CLOSE
95	DDC	Finance	IT Remote	Staff are allowed to use their own computer devices for work. However, there is no policy in place to ensure that the staff understand their responsibilities in relation to saving copies of Council data on personal computers, timely patching, antivirus updates and are committed to maintain data security associated with the usage of their own devices.	Bring Your Own Device policy be established.	FN Project Team	Important	Apr-21		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
96	DDC	Finance	IT Remote	Citrix virtual environment is used by staff to remotely connect to the Council applications and data but the Citrix environment is not isolated / protected from the operating systems on remote computers. This makes it possible for data to be moved from the council's secure network onto remote computers.	The Council to ensure that the Council data is prevented from being shared with the remote computers' operating system.	FN Project Team	Important	Apr-21		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
97	DDC	Finance	IT Remote	The security posture of devices connecting to the Council network is not verified. Therefore, insecure and vulnerable computers are able to use the council network.	The Council to ensure that only devices meeting approved security criteria are allowed to connect to its network.	FN Project Team	Important	Apr-21		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP
98	DDC	Finance	IT Remote	Penetration testing has not been carried out which led to a lapse of Public Service Network certificate.	The Council to ensure that penetration testing is carried out to identify any network security vulnerabilities and the Public Service Network certificate is renewed	IT Manager	Important	Jul-21		CIA to write to relevant IT Director to obtain agreement, then Close.	FOLLOW UP

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
99	DDC	Corporate	Creditors & GPC	Identified that most team / service inventories have not been updated in the last 12 months. In light of WFH and the use of additional technology, items have been purchased during the year which may not have been added to individual inventories	At the earliest possible opportunity, full service area inventories should be updated in line with the DDC Office Instruction to reflect the purchase of items since it was last updated, such as that supplied by IT, and any items taken off site for home working should be appropriately recorded in the inventory records.	DDC Service Managers	Essential	Apr-21	A request was sent to all service inventory custodians to arrange a full review of their service area inventory for return to the Corporate Custodian as soon as practicable or by the end of April	Asset Inventories are an operational issue for WNC, it's priority to agreed with ELT. Only programme work if this issue is a key issue defined by ELT	CLOSE
100	SNC		Risk Management		Operational risk registers. Action should be taken to introduce an overview process to ensure that operational risk registers are maintained and regularly reviewed at service area level. And to confirm that operational risk registers are in place for all service areas - a consistent format should be used for operational risk registers across all service areas. Additional action necessary to treat risks should be clearly identifiable. Operational risks should be considered and recorded as part of the 20-21 service plans.	Assistant Director - Customers and Corporate Services	Important	Mar-21	Team managers across the Council have been requested to ensure up to date operational risk registers are in place. Compliance will be reviewed by the end of March 2021.	Risk being progressed within WNC via 151 and subject to AGC review	CLOSE
101	SNC		Risk Management		Operational risk registers. It should be ensured that accurate and up-to-date operational risk registers are in place for all service areas across the Council. These should be shared with the new West Northamptonshire Authority in order to contribute towards the compilation of operational risk registers from April 2021 onwards.	Report in draft	Important	SNC Report in draft. Deferred to new Unitary		Risk being progressed within WNC via 151 and subject to AGC review	CLOSE
102	SNC		Risk Management		Project/programme risks. It should be confirmed that the register of major projects / programmes includes sufficient documentation of risks and their associated control measures. This register should be shared with the new West Northamptonshire Authority in order to contribute towards the compilation of a comprehensive register that facilitates the control of risks associated with major projects/programs from April 2021 onwards.	Report in draft	Important	SNC Report in draft. Deferred to new Unitary		Risk being progressed within WNC via 151 and subject to AGC review	CLOSE
103	SNC		Risk Management		Risk Management. Refresher training on risk management should be organised and delivered for Members and key officers.	Assistant Director - Customers and Corporate Services	Important	Mar-21	Training for members is to form part of the overall training for unitary authority status. Staff have been advised to ensure training required is accessed via the Council's training portal. Intranet guidance for staff has also been updated.	Risk being progressed within WNC via 151 and subject to AGC review	CLOSE
104	SNC		Disabled Facilities including Grant Certificaion		DFG Spend 2020/21. The spending plan for the remainder of the year should be kept under close review. Options to speed up the process of approving DFG claims and delivering the required works should be considered and reported to management for approval		Important	Mar-21	15.02.2021A revised updated DFG spend up to the end of the 2020/21 financial year is circa £438,214. With the additional pandemic restrictions and a further lockdown, although activity for DFG has increased in terms of enquiries compared with the same period last year, the number of actual completions has reduced.	DFG is not in 21/22 Audit Plan. Highlight to 151 and AGC whether it should be added	FOLLOW UP
105	SNC		GDPR		Information asset register. Complete the production of a comprehensive Information Asset Register and ensure it covers all key systems used across the Council.	Information Governance Officer	Important	Mar-21	February 2021 update: Ongoing - The Information Asset Register is being updated via the Unitary Schedule 1 sharing agreements as and when they are signed off. So far we have had these for Revs & Bens, HR, Planning & Planning Policy, Environmental Health, Housing (Private Sector and Housing options/Homelessness teams).	Asset Inventories are an operational issue for WNC, it's priority to agreed with ELT. Only programme work if this issue is a key issue defined by ELT	CLOSE
106	SNC		Income & Debtors		Debt Recovery - CIL. It should be ensured that sufficient resources are made available to monitor and recover CIL debts taking into account current COVID 19 limitations and the impending unitary authority status. Consideration should also be given to how amounts outstanding at 31 March 2021 are recovered.	Chief Internal Auditor	Important	Deferred to new Unitary		Debt is a key financial audit programmed in 21/22 plan.	CLOSE
107	SNC		Income & Debtors		Invoice raising. It should be ensured that all sundry debtors invoice request forms are uniquely referenced, appropriately authorised and raised in a timely manner.	Chief Internal Auditor	Important	Deferred to new Unitary		Debt is a key financial audit programmed in 21/22 plan.	CLOSE

No	Council	Directorate	Audit	Finding	Action	Responsible officer	Category	Status	Update Comment	CIA Opinion	
108	SNC		Income & Debtors		Credit Notes. It should be ensured that all sundry debtors credit note request forms are uniquely referenced, appropriately authorised and raised in a timely manner.	Chief Internal Auditor	Important	Deferred to new Unitary		Debt is a key financial audit programmed in 21/22 plan.	CLOSE
109	SNC		Income & Debtors		Payroll contract. Due to the impending cessation of the payroll service provided by CDC, no specific recommendation is made in relation to the outgoing contract. It should however be ensured that the service specification required for in-house provision of payroll for West Northamptonshire Council should be clearly defined so that users have clarity on the standard of service to be provided.	Chief Internal Auditor	Important	Deferred to new Unitary		Debt is a key financial audit programmed in 21/22 plan.	CLOSE
110	SNC		Payroll		Performance indicators. Since it is understood that the payroll service will not be outsourced by the new West Northamptonshire Council, we make a general recommendation that some measurable performance targets be set to monitor of the quality of the in-house payroll service to be provided in the new Authority.	Chief Internal Auditor	Important	Deferred to new Unitary		Payroll is a key financial audit programmed in 21/22 plan.	CLOSE
111	SNC		Payroll		Provider audit function - assurance on payroll service. Appropriate assurance on the CDC payroll service provided to SNC during 2020/21 should be obtained from CDC's Internal Auditors on the completion of their audit.	Chief Internal Auditor	Important	Deferred to new Unitary		Payroll is a key financial audit programmed in 21/22 plan.	CLOSE
112	SNC		Payroll		New starters. The reason why the Principal Building Consultant - Building Control is on the payroll, but is not an SNC employee, should be investigated.	Chief Internal Auditor	Important	Deferred to new Unitary		Payroll is a key financial audit programmed in 21/22 plan.	CLOSE