

## Runnymede Borough Council

### Internal Audit Progress Report for Outstanding Recommendations

**2023-24**

July 2023

## Executive Summary

### Introduction

1. This summary report provides the Standards and Audit Committee with an update on the progress in implementing the priority 1, 2 and 3 recommendations arising in previous internal audit reports.
2. This follow up review was carried out in June 2023. Since the previous follow up review was carried out (April 2023), eight recommendations have reached their initial or revised target implementation date.

### Key Findings & Action Points

3. The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

| Evaluation           | Number of Recommendations |
|----------------------|---------------------------|
| Implemented          | 6                         |
| Outstanding          | 2                         |
| No Longer Applicable | 0                         |
| Not Implemented      | 0                         |

4. For the six recommendations that have been confirmed as implemented, no further action is necessary and specific details have not been included in this report
5. For the two recommendations classified as Outstanding, these will continue to be periodically monitored, and details relating to the specific recommendations in these cases have been included in the Detailed Findings section below.
6. Recommendations relating to ICT audits will be subject to a separate follow up review to be carried out during 2023/24.

Scope and Limitations of the Review

- 7. The review considers the progress made in implementing the recommendations made in the previous internal audit reports and to establish the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.
- 8. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.
- 9. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

Release of Report

- 10. The table below sets out the history of this report.

|                           |           |
|---------------------------|-----------|
| Date final report issued: | July 2023 |
|---------------------------|-----------|

## Detailed Findings

### Follow Up

11. Management representations were obtained on the action taken to address the recommendations and limited testing has been carried out to confirm these management representations. The following matters were identified in considering the recommendations that have not been fully implemented:

12. Data Protection and Information Governance

|                                    |  |                                     |          |                                    |     |
|------------------------------------|--|-------------------------------------|----------|------------------------------------|-----|
| <b>Audit title</b>                 | <b>Data Protection and Information Governance</b>  | <b>Audit year</b>                   | 2022/23  | <b>Priority</b>                    | 3   |
| <b>Recommendation</b>              | Review Information Asset Registers to ensure they are filled out completely and correctly and are up to date.  |                                     |          |                                    |     |
| <b>Initial management response</b> | We will commence a project to ensure all departments review, complete and update their IARs.   |                                     |          |                                    |     |
| <b>Responsible Officer/s</b>       | Information Governance Officer   | <b>Original implementation date</b> | 01/05/23 | <b>Revised implementation date</b> | TBC |
| <b>Latest Update</b>               | It was advised by the Information Governance Officer that 23 out of 26 Information Asset Registers had been fully completed, and reminders recently sent for the remaining three. A specific revised target date was not provided for these at the time of the follow up, therefore this will continue to be periodically monitored. |                                     |          |                                    |     |
| <b>Status</b>                      | Outstanding  |                                     |          | Implementation is in progress.     |     |

13. Sheltered Housing

|                                    |  |                                     |  |                                     |          |
|------------------------------------|--|-------------------------------------|--|-------------------------------------|----------|
| <b>Audit title</b>                 | <b>Sheltered Housing</b>   | <b>Audit year</b>                   | 2021/22                                | <b>Priority</b>                     | 3        |
| <b>Recommendation</b>              | Revised policies and procedures be formally approved at the earliest opportunity.  |                                     |  |                                     |          |
| <b>Initial management response</b> | Meeting arranged to place the reviewed procedures into new and correct format for housing procedures then reviewed procedures to be circulated for approval.   |                                     |  |                                     |          |
| <b>Responsible Officer/s</b>       | Senior IRL Manager   | <b>Original implementation date</b> | 31/01/23<br>(subsequently<br>30/06/23) | <b>Revised implementation date</b>  | 31/07/23 |
| <b>Latest Update</b>               | It was advised by the Corporate Head of Housing that although this work is very close to being completed, some extra time is required to confirm the process maps are correct and that some actions cannot be moved into the core processes of the Tenancy Services Team rather than being referred to in a document purely for Retirement Living. It was therefore requested for the completion date to be amended to 31 July 2023. |                                     |  |                                     |          |
| <b>Status</b>                      | <b>Outstanding</b>   |                                     |  | A revised target date has been set. |          |

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