

Runnymede Borough Council

Internal Audit Progress Report for Outstanding
Recommendations

Standards and Audit Committee – 21 November
2023

2023-24

October 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 October 2023. Since the previous follow up review was carried out (September 2023), five 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	2
Outstanding	3
No Longer Applicable	0
Not Implemented	0

4. For the two 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 three 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 Quarter 3 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:	
----------------------------------	--

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

Audit title	Data Protection and Information Governance	Audit year	2022/23	Priority	3
Recommendation	Review Information Asset Registers to ensure they are filled out completely and correctly and are up to date.				
Initial management response	We will commence a project to ensure all departments review, complete and update their IARs.				
Responsible Officer/s	Information Governance Officer	Original implementation date	01/05/23	Revised implementation date	TBC
Latest Update	<p>As part of the previous follow up, it was advised by the Information Governance Officer that 25 out of 26 Information Asset Registers had been fully completed, and reminders recently sent for the remaining one.</p> <p>A further update was provided as part of this follow up and the situation remained the same, with one Information Asset Register outstanding, despite reminders. This relates to Refuse and Recycling (Environment).</p> <p>A specific revised target date was not provided for this at the time of the follow up, therefore this will continue to be periodically monitored.</p>				
Status	Outstanding			Implementation is in progress.	
Audit title	Data Protection and Information Governance	Audit year	2022/23	Priority	3
Recommendation	Ensure that all Record of Processing Activities are frequently reviewed for accuracy.				
Initial management response	We will commence a project to ensure all departments review, complete and update their RoPAs.				
Responsible Officer/s	Data Protection Officer	Original implementation date	01/07/23	Revised implementation date	TBC
Latest Update	As part of the previous follow up, it was advised by the Data Protection Officer that 25 out of 28 RoPAs had completed their annual review. Digital Services, Development Control, and Refuse and Recycling were still outstanding.				

	<p>A further update was provided as part of this follow up and it was advised that only one RoPA review is now outstanding, from Refuse and Recycling (Environment). This has recently been chased up.</p> <p>A specific revised target date was not provided for this at the time of the follow up, therefore this will continue to be periodically monitored.</p>	
Status	Outstanding	Implementation is in progress.

Audit title	Data Protection and Information Governance	Audit year	2022/23	Priority	3
Recommendation	Corporate Retention and Disposal Schedule be reviewed at the earliest opportunity to ensure this is accurate and up to date.				
Initial management response	We will commence a project to get all departments to update their relevant entries.				
Responsible Officer/s	Information Governance Officer	Original implementation date	01/09/23	Revised implementation date	31/01/24
Latest Update	It was advised by the Information Governance Officer that this is a work in progress. The implementation date has been amended due to growing size, complexity and number of Officers required. It will then need to be sense checked before it can be published.				
Status	Outstanding	Implementation is in progress.			