

central midlands audit partnership

Derby City Council – Audit Progress Report

Audit & Accounts Committee: 4th November 2020



Derby City Council



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Our Vision

To bring about improvements in the control, governance and risk management arrangements of our Partners by providing cost effective, high quality internal audit services.

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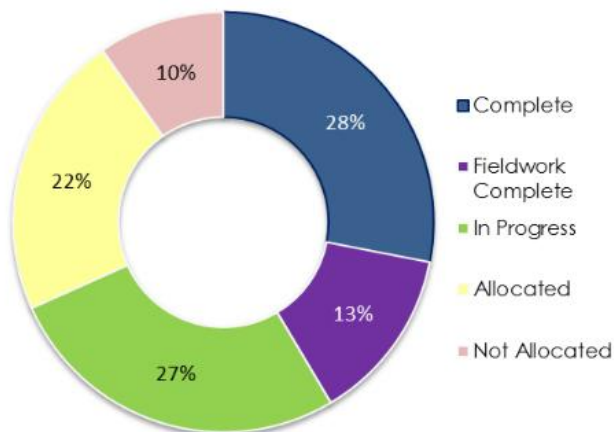
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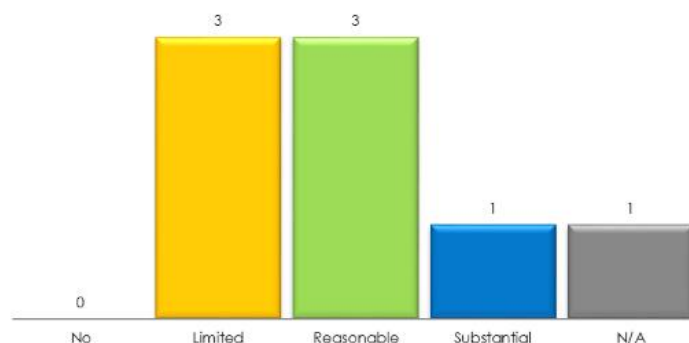
AUDIT DASHBOARD

Plan Progress



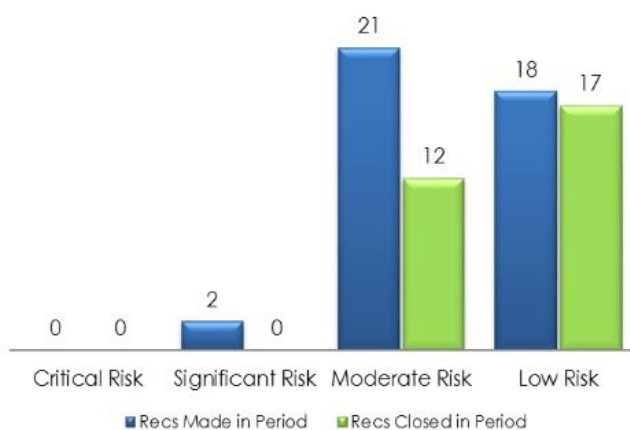
Jobs Completed in Period

Control Assurance Ratings During Period



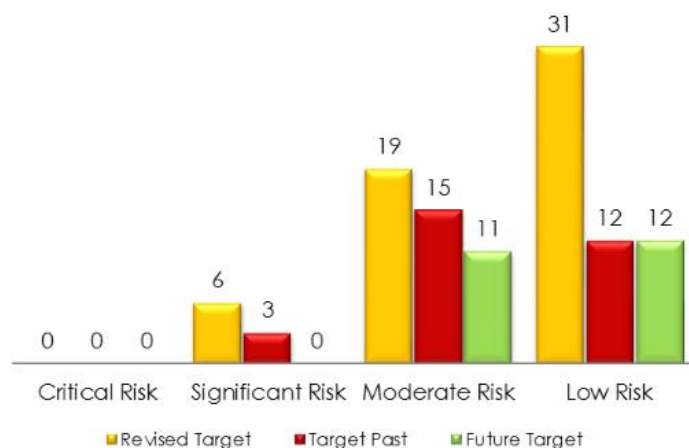
Recommendations

Movement During Period



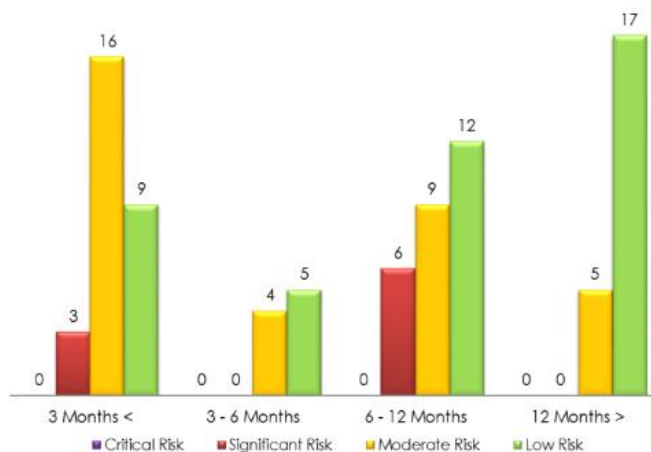
Recommendations

Recommendations Currently Open



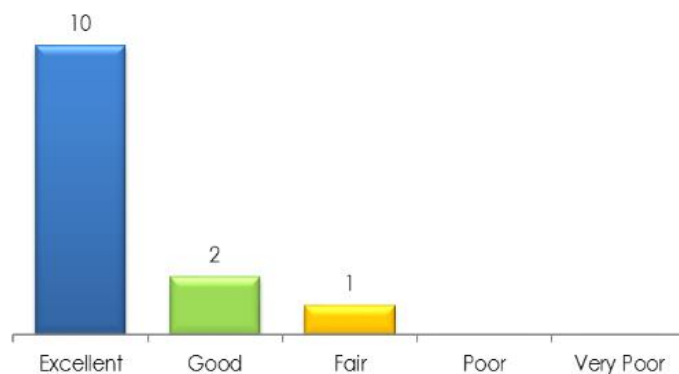
Recommendations

Overdue Recommendations



Customer Satisfaction

Customer Satisfaction Scores Oct 19 to Sep 20



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AUDIT PLAN

Progress on 2020/21 Audit Assignments

The following table provide Audit and Accounts Committee with information on how ongoing audit assignments were progressing as at 30th September 2020.

2020-21 Jobs	Status	% Complete	Assurance Rating
People Services			
Direct Payments	Not Allocated		
Pre-Paid Cards	Allocated		
School Admissions	In Progress	55%	
Demand Management	Not Allocated		
Independent Review for Chief Executive	In Progress	20%	
Corporate Resources			
Data Quality & Performance Management	Not Allocated		
Grant Certification Work 2020/21	Allocated	5%	
Main Accounting - Budget Management	Not Allocated		
Covid19 Business Support Grants	Complete	100%	N/A
Financial Reporting - Impact of Covid19	In Progress	20%	
People Management	In Progress	70%	
Asbestos Removal Contract Management	In Progress	40%	
Microsoft 365 Security	In Progress	60%	
File Server Security Risk	Final Report	100%	N/A
Boundary Defence	Allocated		
Controlled Use of Administrative Privileges	In Progress	60%	
Back Up Files – Follow Up	Final Report	100%	N/A
ExtPays Data Security Risk	In Progress	95%	
Test & Trace Support Payments	Allocated		
Communities & Place			
Sinfin Waste Plant	In Progress	5%	
Neighbourhood Boards	In Progress	60%	
Section 106 Agreements 2020-21	Allocated		
RAM Energy	In Progress	50%	
Strategic Housing	Allocated		
Strategic Housing - Disabled Facilities Grants	Draft Report	95%	
Covid 19 Discretionary Support Grants	In Progress	95%	
Covid 19 - Community Hub	Allocated		
Leisure & Business Development	In Progress	50%	
Fact Finding Investigation - Grant Payment	In Progress	30%	
Schools			
Schools SFVS	Allocated		

B/Fwd Jobs	Status	% Complete	Assurance Rating
People Services			
Billing for Home Care	Final Report	100%	Reasonable
Adult Learning Service - Cultural Change	Final Report	100%	Reasonable
Special Educational Needs - Action Plan	Final Report	100%	Limited

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Translation Services - Follow Up	Final Report	100%	Reasonable
NHS - IT Toolkit	Final Report	100%	Reasonable
Peoples - Risk Management	In Progress	75%	
Billing for Home Care	Final Report	100%	Reasonable
Corporate Resources			
Main Accounting 2019-20	Final Report	100%	Substantial
Taxation	Final Report	100%	Substantial
Debt Recovery	Draft Report	95%	
Creditors - Follow Up	Final Report	100%	Substantial
HR Strategy - Project	Final Report	100%	N/A
Attendance Management - First Care	In Progress	65%	
CMIS – Information Security	Final Report	100%	N/A
SIRO / Caldicott Guardian	Final Report	100%	Reasonable
IKEN System Security - Follow Up	Final Report	100%	Limited
Home Drive Security	Final Report	100%	Limited
Backups	Draft Report	95%	
Parking Permit System	Final Report	100%	Limited
Corporate Resources - Scheme of Delegation	Draft Report	95%	
Corporate Resources - Risk Management	In Progress	75%	
Fixed Assets 2018-19	Draft Report	95%	
Risk Management Strategy & Process	In Progress	75%	
A52 Corporate - Follow Up	Draft Report	95%	
Communities & Place			
New Swimming Pool Complex - Contract Mgt	Final Report	100%	Substantial
s38 Agreements/s278 works - 1980 Highways Act	Final Report	100%	N/A
Bus Station – Processes & Procedures	Final Report	100%	Limited
A52 Scheme - Follow Up	Fieldwork Complete	80%	
Planning Application Process	Final Report	100%	Substantial
Home to School Transport	Final Report	100%	Limited
Market Hall Refurbishment	Draft Report	95%	
Our City Our River - Contract Management	In Progress	75%	
Communities & Place - Scheme of Delegation	Draft Report	95%	
Communities & Place - Risk Management	In Progress	75%	
Derby Arena Car Parks	Draft Report	95%	
Schools			
Schools SFVS Self Assessment 2019-20	Final Report	100%	Substantial

Audit Programme of Work

- There are several contingencies within the programme of work for 2020/21. These are for work on:
 - Fraud risk
 - Governance issues
 - Information Governance & Cyber Security
 - The Council's Covid-19 Recovery Plan
 - Major Projects / Contracts
- The audit review of Carelink has been postponed as the service is being relocated and is also implementing a new IT system. Carelink is categorised as a Priority 1 service in the Council's Business Continuity Plan. It is expected that this work will be re-scheduled for the 2021/22 audit year.

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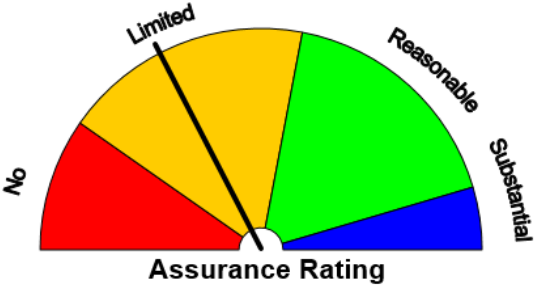
AUDIT COVERAGE

Completed Audit Assignments

Between 1st July 2020 and 30th September 2020, the following audit assignments have been finalised since the last Progress Report was presented to this Committee.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Bus Station - Processes & Procedures	Limited		2	2	2	0%
Special Education Needs - Tribunals	Limited			6	4	20%
Parking Permit System	Limited			4	6	70%
Translation Services - Follow Up	Reasonable			2	1	100%
Adult Learning Services – Financial Mgt	Reasonable			3		67%
Disabled Facilities Grants	Reasonable			2	3	0%
Creditors - Follow Up	Substantial				2	50%
Controlled Use of Administrative Privileges	N/A			2		0%

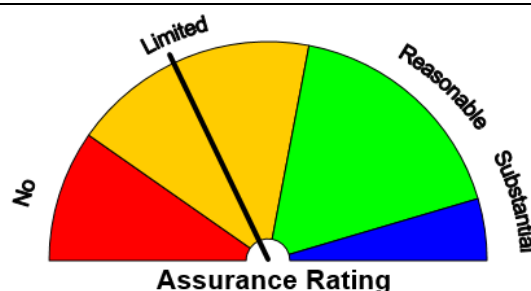
The opinions provided within the audits detailed below have been derived from risk-based audit work and as such, can only provide assurance relating to the specific areas within each objective inspected. These opinions do not imply that Internal Audit have reviewed all risks, controls and governance arrangements relating to this area. Likewise, full implementation of all agreed actions is essential if the benefits of the control improvements detailed in this audit report are to be realised. No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give absolute assurance.

Bus Station - Processes & Procedures					
Control Objectives Examined		Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Sufficient methods of control are in place to allow for reconciliations to be conducted on all cash and controlled stationery handled in the bus station		4	0	2	2
Appropriate security measures are employed to monitor the bus station and ensure monies are safeguarded from loss or theft.		3	1	0	2
There is adequate monitoring of the externally sourced staff to ensure that they operate in line with Council policies and procedures.		3	2	1	0
TOTALS		10	3	3	4
Summary of Weakness			Risk Rating	Agreed Action Date	
The toilet turnstiles did not record either the cash inserted or the number of users, therefore a reconciliation of the cash counted to amount that should have been collected could not be performed.			Significant Risk	31/08/2020 Action Due	
Ticket office cashiers were cashing up and reconciling their own tills without supervision. To perform this exercise, they had access to the control functionality of the tills which			Moderate Risk	31/08/2020 Action Due	

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potentially exposed the till records to manipulation to conceal error or misappropriation.		
The control process designed around the daily cashing up and paying in process was poorly conceived and key control processes were not being performed in an appropriate manner.	Significant Risk	31/08/2020 Action Due
The charging methodology for the various bus companies departing from the bus station was not consistent and for some companies a reconciliation of the figures provided was not undertaken.	Low Risk	31/08/2020 Action Due
The keys for both the large and small safe in the bus station office were not being stored in compliance with the cash handling policy and insurance requirements.	Moderate Risk	31/08/2020 Action Due
The weekly audits conducted by the contractors responsible for contracted staff were not completed thoroughly or reported through to the Council. The Council did not take an active role in this process.	Low Risk	31/08/2020 Action Due

Special Education Needs & Disabilities - Tribunals



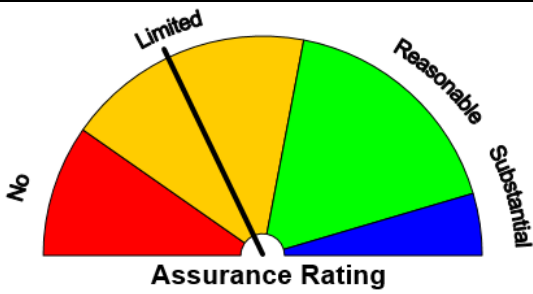
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
This audit will seek to establish the adequacy of the arrangements in place for addressing the growing trend in Education Health and Care Plan appeals and tribunals.	11	0	7	4
TOTALS	11	0	7	4
Summary of Weakness	Risk Rating		Agreed Action Date	
The responsibility on officers to manage appeals and tribunals alongside other competing duties had led to delays in the timely production of assessments. The tasks and duties assigned to the designated lead to oversee the appeals and tribunals had not been formally recorded and communicated to all the members of the SEND team.	Moderate Risk		30/09/2020 Action Due	
There was a lack of a robust procedure in place that provided a standard approach to dealing with requests for the review of decisions made throughout the assessment process.	Moderate Risk		30/09/2020 Action Due	
There was no robust review process in place that ensured the decisions made throughout the assessment process were signed off by a senior officer prior to the decisions being formally documented and communicated to all parties concerned.	Moderate Risk		31/08/2020 Action Due	
The current working practices for processing requests to establish eligibility for an Education Health and Care Plan assessment was convoluted and inefficient and the multi-agencies were not fully engaged with the parent/carer and young person from the start of the process.	Moderate Risk		31/08/2020 Action Due	
There was an inadequate data management system in place to facilitate the workflow for processing Education Health and Care Plans and the management and monitoring of the appeals process.	Moderate Risk		30/09/2020 Action Due	
There was no structured and periodic management information produced on the disagreements and appeals registered for First Tier Tribunals for analysis and scrutiny purposes by management.	Low Risk		30/09/2020 Action Due	
Feedback from the parents/carers, and the young person on their experience of the assessment process was not obtained as a standard procedure at the end of the customer journey.	Low Risk		31/03/2021 Future Action	
The responsibility and need for mediation was not proactively shared across all partners to help prevent cases being registered for an appeal with the First Tier Tribunal.	Moderate Risk		Implemented	
The arrangements in place with the external service provider for delivering dispute resolution services, mediation advice and mediation services were not being formally	Low Risk		Implemented	

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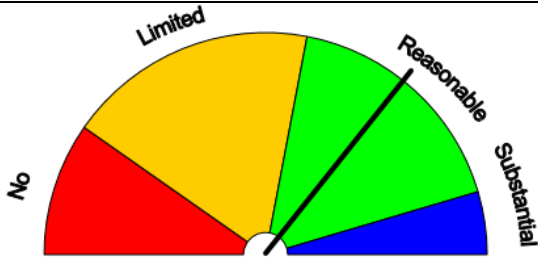
monitored against defined performance measures.		
The arrangements in place with SENDIASS for delivering information, advice support and mediation services were not being formally set and monitored against defined performance measures.	Low Risk	01/09/2020

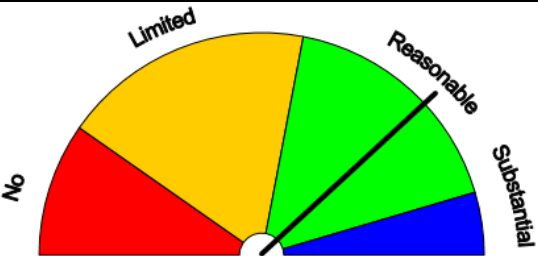
Parking Permit System (Assurance Rating: Limited)

Details pertaining to this audit are withheld under paragraph 3 of schedule 12A to the Local Government Act 1972 and are contained in an exempt information report which is excluded from the press and public.

Translation & Interpretation Services - Follow Up		 <p>Assurance Rating</p>		
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Follow up on the progress made on the implementation of the recommendations that had been made in the Translation Services Internal Audit Report issued in December 2018.	8	7	1	0
To assist Business Support with the confirmation and processing of overdue invoices for translation and interpretation services procured by the Children's Social Care Services.	1	0	1	0
TOTALS	9	7	2	0
Summary of Weakness		Risk Rating	Agreed Action Date	
The statements received from the service providers of translation and interpretation services did not provide a sufficient level of detail to enable the Council to check, validate and process overdue invoices for payment.		Moderate Risk	Implemented	
The statements received from the service providers indicated that the Council still owed over £26k for translation and interpretation services that had been procured between 2015 and 2018.		Moderate Risk	Implemented	
The working group set up in 2019 had achieved its purpose and was to close in April 2020; but a subsequent working group to ensure the ongoing monitoring and review of the Council's translation and interpretation services had not been formally established.		Low Risk	Implemented	

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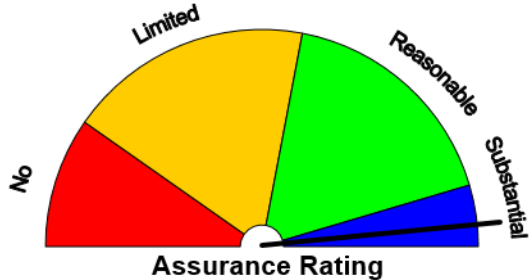
Adult Learning Services – Financial Management	 <p>Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are suitable governance arrangements in place to support budget management processes to ensure that the Adult Education Budget is properly checked, monitored and accurately accounted for.	9	6	1	2
TOTALS	9	6	1	2
Summary of Weakness		Risk Rating	Agreed Action Date	
The Council did not have in place a formally documented and approved strategy for delivering the Derby Adult Learning Service.		Moderate Risk	Implemented	
The Council did not have a formally documented implementation plan that supported the strategy to deliver the Derby Adult Learning Service.		Moderate Risk	Implemented	
The financial position and projected year end forecast calculated at the monthly budget monitoring meetings was not formally reported to the Service Director.		Moderate Risk	30/10/2020 Future Action	

Disabled Facility Grant	 <p>Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are adequate procedures in place which ensure a customer focused approach to dealing with applications for funding.	7	4	2	1
There are robust financial controls in place that ensure compliance and the accurate processing of Disabled Facility Grant funding.	11	9	2	0
TOTALS	18	13	4	1
Summary of Weakness		Risk Rating	Agreed Action Date	
The Council did not have a standalone policy document in place that set out the framework of the rules and regulations that governed the Disabled Facility Grant and the Council's corporate aims and priorities in delivering the service.		Low Risk	01/05/2021 Future Action	
There was not a documented procedural guide in place that clearly explained the assessment and application process for dealing with customer enquiries and referrals for Disabled Facility Grant funding.		Low Risk	01/11/2021 Future Action	
Applications for a Disabled Facility Grant funding were not always processed within a six-month time period from the date the request was received.		Moderate Risk	01/12/2020 Future Action	
The record keeping system in operation for managing customer records and monitoring job progress was inconsistent and inefficient.		Low Risk	01/04/2021 Future Action	
There was an inadequate system in place for generating management information which		Moderate Risk	01/11/2021	

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had also resulted in maintaining a duplicate record in the format of a Microsoft Excel spreadsheet.

Future Action

Creditors - Follow Up				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The recommendations made as part of the Creditors audits completed for 2017/18 and 2018/19 have been implemented and where appropriate, actions have become embedded into business as usual processes.	12	10	2	0
TOTALS	12	10	2	0
Summary of Weakness		Risk Rating	Agreed Action Date	
The Head of Internal Audit had not been notified of a suspected fraudulent irregularity in accordance with the Council's Financial Procedure Rules.		Low Risk	Implemented	
Software to identify potential duplicate payments had been purchased but was not yet operational.		Low Risk	31/12/2020 Future Action	

Controlled Use of Administrative Privileges (Assurance Rating: N/A)

Details pertaining to this audit are withheld under paragraph 3 of schedule 12A to the Local Government Act 1972 and are contained in an exempt information report which is excluded from the press and public.

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RECOMMENDATION TRACKING (as at 7th October 2020)

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
Peoples					
14-Jul-20	Special Educational Needs - Action Plan	Limited	7		1
25-Oct-19	People Services - Scheme of Delegation	Limited	3		
27-Nov-19	Deprivation of Liberty	Limited		2	
20-Dec-18	Shared Lives	Limited		3	
14-May-20	Billing for Home Care	Reasonable	2	1	1
31-Jul-20	Adult Learning Service - cultural change	Reasonable			1
26-May-20	NHS - IT Toolkit	Reasonable	1		
02-Jul-18	Leaving Care Payments	Reasonable		1	
30-May-17	Business Intelligence	Reasonable		1	
Corporate Resources					
04-Aug-20	Parking Permit System	Limited	1	1	1
30-Apr-20	Home Drive Security	Limited		3	
22-Aug-19	Coroner's Service	Limited		3	
15-Apr-19	Public Utilities Management	Limited	3	1	
12-Jul-17	Health & Safety	Limited		1	
27-Mar-20	Agency Spend and Contract Monitoring	Reasonable	2	1	
20-Feb-20	Domain Accounts	Reasonable		1	1
21-Nov-19	Digital Channels - Firmstep	Reasonable		2	
07-May-20	SIRO/Caldicott Guardian	Reasonable			1
15-Apr-19	Liquid Logic/Servelec Follow-up	Reasonable		1	
22-Mar-19	Land Charges Income	Reasonable		1	
20-Dec-18	Delivering differently Project Management	Reasonable		2	
24-Apr-19	Document Management & Network Printing	Reasonable		2	
25-Mar-19	Insurance Valuation	Reasonable	1		
30-Jul-18	File Share Management	Reasonable		4	
18-Jan-19	MTFP(Agile)	Reasonable		1	
12-Feb-19	Fixed Assets- S24 Capital Controls	Reasonable		1	
09-Mar-20	Welfare Reform Reserve	Substantial	2		
22-Sep-20	Creditors - Follow Up	Substantial			1
09-Apr-20	Taxation	Substantial	1		1
07-Apr-20	Main Accounting 2019-20	Substantial		1	
11-Aug-20	Controlled Use of Administrative Privileges	N/A		2	
23-Jun-20	File Server Security Risk	N/A	1		
29-Nov-19	Records Management Policy	N/A			4
Communities & Place					
28-Apr-20	Home to School Transport	Limited		1	6
13-Jul-20	Bus Station - Processes & Procedures	Limited	6		
16-Jan-20	Bereavement Services	Limited		4	
24-Sep-19	Catering 2019-20	Limited		3	
29-May-18	Markets	Limited		1	
30-Sep-20	Strategic Housing - Disabled Facilities Grants	Reasonable			5
13-Feb-19	Bus Station Recharges	Reasonable		4	
10-Oct-19	CCTV - Access Control - Parking	N/A		4	
10-Oct-19	CCTV - Access Control - Public Protection	N/A		3	
		Totals	30	56	23

Action Due = The agreed actions are due, but Internal Audit has been unable to ascertain any progress information from the responsible officer.

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Being Implemented = The original action date has now passed, and the agreed actions have yet to be completed. Internal Audit has obtained status update comments from the responsible officer and a revised action date.

Future Action = The agreed actions are not yet due, so Internal Audit have not followed the matter up.

Audit Assignments with Recommendations Due	Action Due			Being Implemented		
	Significant Risk	Moderate Risk	Low Risk	Significant Risk	Moderate Risk	Low Risk
Peoples						
Special Educational Needs - Action Plan		5	2			
People Services - Scheme of Delegation	1	2				
Deprivation of Liberty					2	
Shared Lives					1	2
Billing for Home Care		1	1			1
NHS - IT Toolkit		1				
Leaving Care Payments						1
Business Intelligence						1
Corporate Resources						
Parking Permit System		1				1
Home Drive Security					3	
Coroner's Service				3		
Public Utilities Management		1	2			1
Health & Safety					1	
Agency Spend and Contract Monitoring		2			1	
Domain Accounts						1
Digital Channels - Firmstep						2
Liquid Logic/Servelec Follow-up					1	
Land Charges Income						1
Delivering differently Project Management						2
Document Management & Network Printing					1	1
Insurance Valuation			1			
File Share Management						4
MTFP(Agile)					1	
Fixed Assets- S24 Capital Controls						1
Welfare Reform Reserve			2			
Taxation			1			
Main Accounting 2019-20						1
Controlled Use of Administrative Privileges					2	
File Server Security Risk			1			
Communities & Place						
Home to School Transport				1		
Bus Station - Processes & Procedures	2	2	2			
Bereavement Services				2		2
Catering 2019-20					3	
Markets						1
Bus Station Recharges						4
CCTV - Access Control - Parking						4
CCTV - Access Control - Public Protection					3	
	3	15	12	6	19	31

It is the responsibility of the Head of Internal Audit to bring to this Committee's attention any recommendations where management actions have not been effectively implemented within a reasonable timeframe. It is suggested that the following timescales are introduced.

- Critical Risk and Significant Risk recommendations – where management's original action date is exceeded by over 3 months.
- Moderate Risk recommendations – where management's original action date is exceeded by over 6 months.

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- Low Risk recommendations – where management's original action date is exceeded by over 12 months.

Recommendations To Highlight to Committee	Moderate Risk				Significant Risk			
	3 Months <	3 - 6 Months	6 - 12 Months	12 Months >	3 Months <	3 - 6 Months	6 - 12 Months	12 Months >
Peoples								
Special Educational Needs - Action Plan	5							
People Services - Scheme of Delegation			2				1	
Deprivation of Liberty	1	1						
Shared Lives				1				
Billing for Home Care	1							
Adult Learning Service - cultural change								
Corporate Resources								
Parking Permit System	1							
Home Drive Security	3							
Coroner's Service							3	
Public Utilities Management			1					
Health & Safety				1				
Agency Spend and Contract Monitoring		3						
Liquid Logic/Servelec Follow-up				1				
Document Management & Network Printing				1				
MTFP(Agile)				1				
Controlled Use of Administrative Privileges	2							
Community & Place								
Home to School Transport					1			
Bus Station - Processes & Procedures	2				2			
Bereavement Services							2	
Catering 2019-20			3					
CCTV - Access Control - Public Protection			3					
	15	4	9	5	3		6	

Highlighted Recommendations

The implementation of audit recommendations has been impacted by the Covid19 pandemic. The following update is provided for the Committee's information.

Significant Risk Recommendations (> 3 Months Overdue)

There are currently nine significant risk recommendations that are overdue for implementation; six of these currently exceed three months.

- Three relate to the audit review of the Coroner's Service. This Committee received an update on progress at the last Committee meeting on 30th September 2020 from the Acting Head of Democracy.
- One relates to the People Services - Scheme of Delegation. In the progress report to the Committee meeting on 5th February 2020, the Head of Internal Audit stated that he was working with key officers to introduce a corporate approach for schemes of delegation. This has resulted in the amalgamation of the individual directorate recommendations into a corporate document which has now been considered by management. The Strategic Director – Corporate Resources has asked the Head of Internal Audit to lead a working group to look at all aspect of Delegations, from the Constitution through to Directorate Schemes of Delegation, Financial Procedure Rules and Contract Procedure Rules. All of the recommendations made previously will be incorporated into the Working Group's work programme.
- Two relate to the Bereavement Services audit. A temporary standalone cremator has been purchased, installed and commissioned in May 2020 and is fully operational. This will provide the service with some resilience until a decision is made to either replace the current cremators or to build a new crematorium. The temporary cremator comes with a one-year maintenance contract.

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The procurement/tender process for an adequate contract to be established for the provision of maintenance services to the cremators at Markeaton Crematorium did begin but was put on hold due to COVID-19. There is no replacement programme in place for the cremators at this current time and the business case which was submitted to Property Services (November 2019) has been put on hold pending a 'market evaluation' assessment. APSE has carried out a draft 'Market Analysis' report which is being finalised. APSE is to conduct an options appraisal and produce a 'Business Case' on behalf of Bereavement Services.

Moderate Risk Recommendations (> 6 Months Overdue)

There are currently 34 moderate risk recommendations that are overdue for implementation. Fourteen of these exceed the original action date by 6 months. The table below outlines the current state on these 14 recommendations. The Chair and the Head of Internal Audit will advise the Committee at the meeting on any actions that need to be taken in respect of these recommendations.

	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
Document Management & Network Printing	1	31/7/2019	31/10/2020	The transfer and full implementation of the actions has been paused due to COVID-19.
Health & Safety	1	31/10/2017	30/11/2020	A new system was planned, and a further two quotes needed to be obtained in line with the Council's Contract Procedure Rules. This process was delayed by the Covid19 pandemic. In August 2020, a Business Request form was being submitted to IT to see if a bespoke Health & Safety system could be purchased and installed for use.
Liquid Logic/Servelec Follow-up	1	24/05/2019	31/12/2020	Work is still ongoing but has turned out to be more complex than first thought. Alternative controls are being reviewed.
Shared Lives	1	30/12/2018	30/11/2020	The progress on the implementation of the recommendations from this audit are subject to call in to the November Committee meeting.
MTFP	1	30/06/2019	In discussion	The Head of Internal Audit is currently liaising with the Director of Policy, Insight and Communications on the current relevance of this recommendation.
CCTV - Access Control - Public Protection	3	31/10/2019	31/12/2020	A Corporate Project Board has been established to focus on all the issues raised in this audit. The Board has undertaken an audit of current DCC assets and is now working on a brief with an external provider to develop a co-ordinated DCC Strategy and Plan

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Peoples Services Scheme of Delegation	2	December 2019		A Corporate working group is being set up to look at all aspect of Delegations. (See Significant Risks). These 2 recommendations are not being followed up as they will be reviewed by the working group.
Public Utilities Management	1	31/03/2020		A response has not been forthcoming from management despite frequent requests/chasing.
Catering 2019-20	3	31/03/2020	01/12/2020	This area is subject to current audit work (Leisure and Business Development).

Low Risk Recommendations

There are currently 43 low risk recommendations that are overdue for implementation. Of these 43, 17 of these exceed 12 months, and in 14 of these cases Internal Audit has agreed a revised implementation date. Of the remaining three, two relate to Public Utilities Management where we have been unable to get a response from management and one relates to the Insurance Valuation of Heritage assets and Museum collections, again we are waiting on an update. None of these low risk recommendations are currently considered worthy of Committee's attention.