

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLANS  
AT 31 OCTOBER 2024**

**Summary: Section 1 Summary of Management Actions due for completion by 31/10/2024**

There was one action due for completion by 31 October 2024, which has missed the deadline set by management.

**Section 2 Summary of Current Management Actions Plans at 31/10/2024**

At 31 October 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/10/2024**

At 31 October 2024 there were 16 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 October 2024 there were 11 audit action points where the original agreed deadline has been missed.

**Section 5 Summary of Action Plan Points by Audit Year**

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
SUMMARY OF ACTION PLANS DUE FOR COMPLETION BY 31.10.2024**

**SECTION 1**

Strategic Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised Date set*	Deadline missed Revised Date to be set*
Roads and Neighbourhood	1		1	
<b>Total</b>	<b>1</b>		<b>1</b>	

\* These actions are included in the Analysis of Missed Deadlines – Section 4

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
SUMMARY OF CURRENT ACTION PLANS AT 31.10.2024**

**SECTION 2**

**CURRENT ACTIONS BY STRATEGIC AREA**


<b>Roads and Neighbourhood</b>	
Due for completion November 2024	1
Due for completion March 2025	5
<b>Total Actions</b>	<b>6</b>
<b>HSCP - Health and Community Care</b>	
Due for completion June 2025	1
<b>Total Actions</b>	<b>1</b>
<b>Citizen, Culture and Facilities</b>	
Completion date to be advised	2
<b>Total Actions</b>	<b>2</b>
<b>Education Learning and Attainment</b>	
Due for completion March 2025	3
<b>Total Actions</b>	<b>3</b>
<b>Regulatory &amp; Regeneration</b>	
Completion Date to be advised	1
<b>Total Actions</b>	<b>1</b>
<b>Resources</b>	
Due for completion December 2024	1
<b>Total Actions</b>	<b>1</b>
<b>Housing and Employability</b>	
Completion Date to be advised	2
<b>Total Actions</b>	<b>2</b>
<b>Total current actions:</b>	<b>16</b>

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.10.2024**



**SECTION 3**

**Current Internal Audit Action Plans**





**P Supplier Management (Report Issued March 2023)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/158	<b>HSCP Formal Contract and Supplier Management (Amber)</b> Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.		31-Dec-2023	30-Jun-2025	HSCP Head of Strategy and Transformation	Chief Officer HSCP Board

**P Fleet Management (Report Issued May 2023)**



Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/176	<b>Adequacy of Strategic Planning in relation to Fleet Management (Amber)</b> An asset management plan for vehicle fleet will be developed based on the current budget for the vehicle replacement programme. The first plan will focus on priority vehicles which require to be replaced and then a rolling programme will be implemented.		31-May-2024	31-Mar-2025	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/178	<b>Lack of Review and Update of Fortress System (Amber)</b> An initial exercise will be undertaken to review and update the driver information held on Fortress through consultations. Half yearly review on an ongoing basis. Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial <b>exercise</b> .		31-Dec-2023	31-Mar-2025	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

Status Key


	On track		Complete
	Overdue – update required		Missed original due date

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.10.2024**





**SECTION 3**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/179	<p><b>Lack of measuring of individual vehicle efficiency/Co2 emissions (Amber)</b> Management will further consider reporting of Co2 emissions as part of the net zero strategy and transition to electric vehicles.</p> <p>In relation to vehicle efficiency, as fuel efficiency is affected by individual driver style, management will consider whether driver information scores could be collated and provided to management to prioritise or target individual training.</p>		31-Oct-2024	31-Mar-2025	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/180	<p><b>Single Person Dependency – Transport Administration (Amber)</b> Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken.</p> <p>The service will consider developing the skills base of other officers within the wider service and undertake discussion with CAS management to ensure sufficient cross-training of required skills set within the wider CAS team.</p>		01-Apr-2024	31-Mar-2025	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

	<b>Facilities Management – Catering Stock Control (Report Issued January 2024)</b>
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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/204	<p><b>Lack of Documented Procedures (Amber)</b> A review of current procedures for dealing with stores management and stock control will be undertaken and fully documented. The procedural document will include the date of preparation, details of version control and will be approved by the Chief Officer. Any future updates to the procedures will be recorded within the version control data.</p> <p>Thereafter, the procedures will be distributed to all appropriate staff. Distribution will be recorded on a Document Distribution Record which will be signed by all staff members receiving a copy of the procedures. Training will be provided where any knowledge gaps are identified.</p>		30-Sep-2024	To be advised	Facilities Manager	Chief Officer, Citizen, Culture and Facilities


Status Key

	On track		Complete
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**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.10.2024**

**SECTION 3**





**P Facilities Management – Cleaning Stock Control (Report Issued January 2024)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/222	<b>Lack of Information on Flammable/Hazardous Products (Amber)</b> Management will ensure an action plan is developed to include guidance for storing, handling and recording / registering flammable/hazardous cleaning products at premises and ensure compliance checks are carried out.		30-Sep-2024	To be advised	Facilities Officer and Compliance Team Leader	Chief Officer, Citizen, Culture and Facilities

**P CSA Education Procedures (Report Issued May 2024)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/231	<b>Adequacy of School Fund Procedures</b> A review of the procedures will be undertaken and updated to reflect up to date practice and provide sufficient guidance to staff involved in maintaining and managing school funds. A copy of the updated school fund procedures will be disseminated to Heads of establishments.		31-Mar-2025	31-Mar-2025	Senior Education Officer	Chief Officer – Education, Learning and Attainment
IAAP/232	<b>School Fund Procedures Not Being Followed</b> Management will identify the tasks and processes within the current procedures which are still applicable and remind establishments that procedures should be followed until updated procedures are available.		31-Mar-2025	31-Mar-2025	Senior Education Officer	Chief Officer – Education, Learning and Attainment
IAAP/233	<b>Adherence to Finance Procedures - Teacher Absence Cover</b> Management will ensure that all schools are using the cover spreadsheet as supplied by Finance in order to manage and monitor their school budgets. Arrange for additional/refresher training to Head Teachers and support staff in the correct application of coding of absence cover where required. Remind Head Teachers of the requirements of carrying out appropriate checks prior to the approval of timesheets on the Teacher Booker System. Consider running and reviewing reports from the Teacher Booker system to ensure schools are correctly coding absence cover at least on a sample basis.		31-Mar-2025	31-Mar-2025	Senior Education Officer	Chief Officer – Education, Learning and Attainment


Status Key


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**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.10.2024**


**SECTION 3**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By





** Corporate Procurement below £10k (Report Issued June 2024)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/235	<p><b>Procurement Awareness Training</b> Chief Officer, Regulatory &amp; Regeneration is hoping to recruit to the vacant Procurement Manager post by early June 2024.</p> <p>The incoming Procurement Manager will be provided with the opportunity to agree the revised training and guidance.</p>		31-Aug-2024	To be advised	Chief Officer, Regulatory & Regeneration	Chief Officer, Regulatory & Regeneration

** UK Shared Prosperity Fund Assurance Review (Report Issued June 2024)**



Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/237	<p><b>Inadequate policies and procedures to support closure of the fund</b> Management are in regular discussions with Government officials about continuity of UKSP Funds. Should these discussions prove to be unsuccessful and there is no further funding from this source, WDC has a full set of HR policies relating to staff terms and conditions and processes for dealing with the loss of funding. We will begin to implement the appropriate course of action three months in advance of the fund closing.</p>		31-Dec-2024	31-Dec-2024	Chief Officer, Resources	Chief Executive


Status Key



	On track		Complete
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**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.10.2024**





**SECTION 3**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/238	<b>Shared Prosperity Fund Data Protection Issue</b> Management will ensure all staff involved in submission and approval of creditor payments to be advised that client names must not be submitted as a reference on payment requests, advising further that initials/reference –numbers may be used as an alternative.		31-May-2024	To be advised	Working4u Manager	Chief Officer - Housing and Employability
IAAP/239	<b>Financial Monitoring Review Procedures</b> Management will ensure, there is a formalised report introduced detailing the 20% of transactions reviewed on a quarterly basis by the Finance Officer.		31-Aug-2024	To be advised	Working4u Manager	Chief Officer - Housing and Employability

	<b>Commercial Waste (Report Issued September 2024)</b>
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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/244	<b>Lack of Budget Oversight – Commercial Waste Income (Amber)</b> Clear process is to be developed between Finance and Waste Services management for a more robust financial control of the budget to determine the budgeted income target in advance of Council approval at the March budget setting, Waste Service management is to be consulted, before being finalised and the effective monitoring of the approved budget.		31-Mar-2025	31-Mar-2025	Greenspace and Waste Manager	Chief Officer – Roads and Neighbourhood
IAAP/247	<b>Adequacy of information on WDC External Website – Commercial Waste Service (Amber)</b> Liaise with the Web Manager and update all Commercial Waste Service information on the WDC External Website.		31-Oct-2024	30-Nov-2024	Greenspace and Waste Manager	Chief Officer – Roads and Neighbourhood

Status Key

	On track		Complete
	Overdue – update required		Missed original due date







**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
ANALYSIS OF MISSED DEADLINES AT 31.10.2024**

**SECTION 4**

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
<b>Supplier Management (March 2023)</b>	<b>HSCP Formal Contract and Supplier Management (Amber)</b> Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.	31-Dec-2023 30-Sep-2024	30-Jun-2025	This works remains a key workstream for the HSCP however, a number of challenges and additional pressures on capacity have prevented the completion of this audit action by the due date. It is anticipated that the team will have concluded these other priority workstreams to allow them to complete this work by June 2025.
<b>Fleet Management (May 2023)</b>	<b>Adequacy of Strategic Planning in relation to Fleet Management (Amber)</b> An asset management plan for vehicle fleet will be developed based on the current budget for the vehicle replacement programme. The first plan will focus on priority vehicles which require to be replaced and then a rolling programme will be implemented.	1-Apr-2024	31-Mar-2025	This action is dependent on completion of the action plan to clarify and agree roles and responsibilities for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action will then be taken.
<b>Fleet Management (May 2023)</b>	<b>Lack of Review and Update of Fortress System (Amber)</b> An initial exercise will be undertaken to review and update the driver information held on Fortress through consultations. Half yearly review on an ongoing basis. Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial exercise.	31-Dec-2023	31-Mar-2025	This action is dependent on completion of the action plan to clarify and agree roles and responsibilities for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action will then be taken.

Status Key





	On track		Complete
	Overdue – update required		Missed original due date –new date set

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.10.2024**

**SECTION 4**

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
<b>Fleet Management (May 2023)</b>	<p><b>Single Person Dependency – Transport Administration (Amber)</b></p> <p>Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken.</p> <p>The service will consider developing the skills base of other officers within the wider service and undertake discussion with CAS management to ensure sufficient cross-training of required skills set within the wider CAS team.</p>	01-Apr-2024	31-Mar-2025	The service will consider developing the skills base of other officers within the wider service and undertake discussion with CAS management to ensure sufficient cross-training of required skills set within the wider CAS team.
<b>Corporate Procurement Below £10k (Report Issued June 2024)</b>	<p><b>Procurement Awareness Training</b></p> <p>Chief Officer, Regulatory &amp; Regeneration is hoping to recruit to the vacant Procurement Manager post by early June 2024.</p> <p>The incoming Procurement Manager will be provided with the opportunity to agree the revised training and guidance.</p>	31-Aug-2024	To be advised	The new Procurement Manager joined the Council on 16 September and will progress the action to agree revised training and guidance.
<b>UK Shared Prosperity Fund (Report Issued June 2024)</b>	<p><b>Shared Prosperity Fund Data Protection Issue</b></p> <p>Management will ensure all staff involved in submission and approval of creditor payments to be advised that client names must not be submitted as a reference on payment requests, advising further that initials / reference –numbers may be used as an alternative.</p>	31-May-2024	To be advised	No update provided.

Status Key





	On track		Complete
	Overdue – update required		Missed original due date

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.10.2024**

**SECTION 4**

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
<b>UK Shared Prosperity Fund (Report Issued June 2024)</b>	<b>Financial Monitoring Review Procedures</b> Management will ensure, there is a formalised report introduced detailing the 20% of transactions reviewed on a quarterly basis by the Finance Officer.	31-Aug-2024	To be advised	No update provided.
<b>Fleet Management (Report Issued May 2023)</b>	<b>Lack of measuring of individual vehicle efficiency/Co2 emissions (Amber)</b> Management will further consider reporting of Co2 emissions as part of the net zero strategy and transition to electric vehicles.  In relation to vehicle efficiency, as fuel efficiency is affected by individual driver style, management will consider whether driver information scores could be collated and provided to management to prioritise or target individual training.	31-Oct-2024	31-Mar-2025	The action completion date has been extended.
<b>FM Catering – Stock Control (Report Issued January 2024)</b>	<b>Lack of Documented Procedures (Amber)</b> A review of current procedures for dealing with stores management and stock control will be undertaken and fully documented. The procedural document will include the date of preparation, details of version control and will be approved by the Chief Officer. Any future updates to the procedures will be recorded within the version control data.  Thereafter, the procedures will be distributed to all appropriate staff. Distribution will be recorded on a Document Distribution Record which will be signed by all staff members receiving a copy of the procedures. Training will be provided where any knowledge gaps are identified.	30-Sep-2024	To be advised	Process still to be developed for the online forms Completion timescale is dependant on online form rollout and training.

Status Key





	On track		Complete
	Overdue – update required		Missed original due date

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.10.2024**

**SECTION 4**

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
<b>FM Cleaning – Stock Control (Report Issued January 2024)</b>	<b>Lack of Information on Flammable/Hazardous Products (Amber)</b> Management will ensure an action plan is developed to include guidance for storing, handling and recording / registering flammable/hazardous cleaning products at premises and ensure compliance checks are carried out.	30-Sep-2024	To be advised	Information has been collected from the monthly stock returns but process is still to be developed following on from this.
<b>Commercial Waste Income (Report Issued September 2024)</b>	<b>Adequacy of information on WDC External Website – Commercial Waste Service (Amber)</b> Liaise with the Web Manager and update all Commercial Waste Service information on the WDC External Website.	31-Oct-2024	30-Nov-2024	Work has started to review this information as part of a wider review of the Waste Services information pages on the Council’s website. This will be completed by the end of November.

Status Key

	On track		Complete
	Overdue – update required		Missed original due date

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLANS  
SUMMARY OF ACTIONS BY AUDIT YEAR**

**SECTION 5**

**Status at 31 October 2024**

<b>Audit Year</b>	<b>No of Agreed Actions</b>	<b>No of actions complete</b>	<b>Current actions by Grade</b>		
			<b>Red</b>	<b>Amber</b>	<b>Green*</b>
2020/2021	25	25	0	0	0
2021/2022	51	50	0	0	1
2022/2023	51	43	0	5	3
2023/2024	62	39	0	11	12
<b>Total</b>	<b>189</b>	<b>157</b>	<b>0</b>	<b>16</b>	<b>16</b>

\* Green actions are within the Council's risk appetite and are therefore not included in Audit Committee reports.