

**INTERNAL AUDIT OUTSTANDING AUDIT RECOMMENDATIONS
PERIOD: 01 APRIL 2015 TO 31 OCTOBER 2016**

<u>Summary</u>	Total	R	A
1. Completed Audits	5	0	5
2. Follow Up Audits Completed	5	0	5
3. Advice And Guidance / Consultancy	0	0	0

INTERNAL AUDIT OUTSTANDING AUDIT RECOMMENDATIONS

PERIOD: 01 APRIL 2015 TO 31 OCTOBER 2016

1. Completed Audits - RED or AMBER flag

Audit	Date	Directorate [Service]	Organisational Risk	Areas for Development / Improvement and comments	Total Recs (H)	Timescale / Strategic Director	Outcome	RAG Status
Elections	23/10/2015	T&R (Legal & Member Services)	Not included in assessment.	Five recommendations were made relating to the following: - review and independent audit of election payments and process - making the election fraud referral process more robust - reconciling monies paid by the Council for Government elections to the claim to ensure all monies are accounted for and reimbursed - reviewing the Local Returning Officer payment date to ensure that the payment was made in accordance with the guidance	No priority highlighted in report.	April 2016 Strategic Director Transformation and Resources	The recommendations have been accepted and are progressing.	A
Wirral Evolutions Day Services	18/11/2015	Families & Well-being (F&W) [Wirral Evolutions]	Moderate	Six recommendations regarding enhanced financial control and consistency of financial practice, high level issue regarding consistency of approach and dealings with voluntary funds.	6 (1)	March 2016 Senior Manager - Delivery	The recommendations have been accepted.	A
HR Policies and Procedures	12/05/2016	T&R [HR and Organisational Development]	Moderate	Three recommendations were made which do not present a significant risk to the organisation.	3 (0)	September 2016 Strategic Director Transformation and Resources	Final Report issued, all recommendations agreed with actions and timescales confirmed.	A
Discretionary Housing Payments	30/06/2016	T&R [Transaction Centre]	No opinion provided	<ul style="list-style-type: none"> • Review of DHP policy , procedure and training • Treatment of disability expenditure during DHP assessment • Treatment of disability income during DHP assessment • DHP assessment checks • Confirmation of claimants circumstances 	5 (5)	October 2016 Strategic Director Transformation and Resources		A
Cyber Security	26/09/2016	T&R [IT Services]	Moderate	Ten recommendations were made covering: - information security policies - firewalls - vulnerability monitoring - rogue wireless access points - information risk register - information security training - cyber insurance	10 (0)	June 2017 Strategic Director Transformation and Resources	Final Report issued and both recommendations agreed with actions and timescales confirmed.	A

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2. Follow Up Audits Completed - RED or AMBER flag

Audit	Follow up date	Original Report date	Directorate [Service]	Organisational Risk Position as at the date of the audit	Areas for Development / Improvement and comments	Original Total Recs (H)	Implementation timescale for all actions Strategic Director	Outcome	RAG Status Current position	Organisational Risk Current Position
Transport Unit	25/02/2016	Aug 15	T&R [Design Consultancy - Maintenance function] F&W [CYPD Transport - Taxi and Home to school transport functions]	Moderate	Policies and procedures should be added to so as to ensure responsibilities are fully detailed. Policies should be finalised, approved by the appropriate person(s) and circulated to all relevant staff.	7 (1)	February 2016 Strategic Director Transformation and Resources Head of Branch - Planning and Resources	The majority of the building works and improvements have now been completed, the relocation of staff to the site is also now complete (subject to any possible changes re - NOM'S & ADM's). Asst Director responsible for Transport Unit is satisfied all services are operating within their own specific operational health & safety plans, method statements, and risk assessments. Issues with uneven and broken road surfaces have been addressed, road markings and parking areas provided. Access and egress has been made safer and site security/CCTV has been improved and upgraded. The finishing touches to an audit programme covering multiple sites are currently being put together and this should be available to you shortly in respect of a specific H&S audit date for the depot.	A	Moderate
Direct Payments	18/04/2016	Jun 15	F&W [DASS]	Major	Ensure clear policies and procedures are in place, up-to-date and adhered to in practice, specifically regarding - when and who is responsible for conducting, reporting and acting upon the reviews/assessments required as part of the direct payments process; - the robustness of contract monitoring. - ensuring individual Direct Payment contracts are signed appropriately. - the robustness information is entered in the Liquidlogic system.	5 (1)	January 2017 Strategic Director Families and Wellbeing	Each recommendation was assessed as being partially implemented. Further steps are required to be taken to ensure full implementation. This was fully acknowledged by the responsible senior manager who appreciated the follow-up review particularly following a period of changing roles and structures. Further internal audit work has been scheduled within the Internal Audit Plan 2016/17 to evidence full implementation of the outstanding recommendations.	A	Moderate
MPF-Member Records LGPS Annual Return	15/08/2016	Jan 16	T&R [MPF]	Minor	Two recommendations were made which do not present a significant risk to the organisation.	2 (0)	May 2016 Strategic Director Transformation and Resources	One recommendation has been implemented and one has been partially implemented. The partially implemented recommendation does not present a significant risk to the organisation. Further internal audit work has been scheduled within the Internal Audit Plan 2016/17 to evidence full implementation of the outstanding recommendation.	A	Negligible
ResourceLink – Access Controls	07/11/2016	Oct 14	Transformation & Resources (T&R) [Human Resources and OD]	Moderate	The Information Asset Owner can improve controls to prevent inappropriate access to information through the production of an Access Control Policy, to be assured that user access to information is in line with business need, and by ensuring that the measures stated in the ACP are applied to the system and user settings, e.g. by enforcing password rules, switching on the audit trail for System Administration activity, and regularly reviewing user access.	14 (7)	October 2016 Strategic Director Transformation and Resources	Officer responsible for implementing the recommendations was due to commence work wef 01/08/16. However, problems with ResourceLink system have resulted in the officer being used reactively to solve issues, delaying the implementation of the recommendations. As at 07/11/16, no further work has been undertaken since the last update provided to Members.	A	Major

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Data Loss Prevention	07/11/2016	Oct 14	Authority-Wide	Major	A DLP policy for the management of information assets should be produced, agreed by the Information Governance Board, and made available to all staff. This will ensure the correct management of information via the delivery of a technical solution by IT Services and the development and enforcement of appropriate working practices by Information Asset Owners.	3 (3)	October 2016 Information Governance Board	The Head of IT Services attended ARMC with an update in September 2015. Action is being taken to document a policy which will then allow a suitable Data Loss Prevention solution to be enabled by IT. The recommendations will continue to be monitored on an ongoing basis with the relevant IT Officer. Email sent to Head of IT Services 04/11/16 requesting update, no response received.	A	Major

KEY:**Organisational Risk**

MAJOR	The likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to major risk.
MODERATE	The likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to moderate risk.
MINOR	The likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to minor risk.
NEGLIGIBLE	There were no weaknesses identified during the review.

RAG status

G	Audits	Actions agreed and implemented.
	Follow Ups	Actions implemented.
A	Audits	Actions agreed and officers committed to implement within agreed timescale.
	Follow Ups	Actions in process of being implemented within agreed timescale with some implemented.
R	Audits	Actions agreed
	Follow Ups	Little or no progress made to implement actions within agreed timescale.

Recommendation Priority Rating

HIGH	A matter that is fundamental to the control environment for the specific area under review. The matter may cause a system objective not to be met. This needs to be addressed as a matter of urgency (suggested timescale: within one month).
MEDIUM	A matter that is significant to the control environment for the specific area under review. The matter may threaten the achievement of a system objective.
LOW	A matter that requires attention and would improve the control environment for the specific area under review. The matter may impact on the achievement of a system objective.