

Agreed action and risk	Original implementation target and position at the previous follow-up in June 2023	Latest progress update	Internal Audit follow-up
Pre-2021/22 audit reports			
Budget Forecasting (cross-cutting) – March 2020			
<p>Training A training package is being developed. This will be available as on-line training and will include updated guidance on the expectations of budget holders and approvers.</p> <p><i>Risk: Where staff are not fully aware of their roles and responsibilities or properly trained, inaccurate forecasts may be produced.</i></p>	<p>September 2020</p> <p>June 2023: Delays to the 2021/22 external audit, and staff vacancies, have delayed the planned development of on-line training. Budget training continues to be delivered by finance staff to individual budget holders as and when required. Monthly budget monitoring has not identified any inaccurate forecasts and the overall budget monitoring process continues to be robust.</p>	<p>A deep dive reivev of financial monitoring in the Public Health area including a training needs assessment and the development of online training has been scoped with an aim to complete by end Dec 2023. Following this it is planned that the online training will be rolled out across other departments, hopefully to be in place by April 2024.</p>	<p>To be followed up in next 6 months.</p>
Commissioning (cross-cutting) – June 2020			
<p>Commissioning Project Management Draft commissioning plans to be circulated between departmental commissioning boards, panels and teams and also a cross-departmental Expert Commissioner group.</p> <p><i>Risk: Opportunities for joint working and commissioning are missed at the operational level.</i></p>	<p>October 2020</p> <p>June 2023: This was largely addressed by the Departmental Commissioning Boards established for the Adults and Children’s departments. For the Place Department, there are discussions on how commissioning activity can be covered by the Place Leadership Team meetings, so we will continue to track this.</p>	<p>Analysis has been undertaken of Place Spend and Contract Pipeline to understand where future opportunities may sit to consider Strategic Commissioning – following the September 2023 Place Leadership Team it is the intention that Place will identify a specific contract where they can apply Strategic Commissioning as a Pilot, and then look to build on this more widely across the department.</p>	<p>To be followed up in next 6 months</p>
<p>Training and quality control A framework of commissioning courses ranging from basic to advanced, sourced either internally or externally, to be established and rolled out.</p> <p><i>Risk: The quality of commissioning activity varies across the organisation.</i></p>	<p>October 2020</p> <p>June 2023: A new Strategic Commissioning Framework went to Cabinet in March 2023. The Cabinet Report included a Training Plan with timescales for implementation from April 2023. It also included a Draft Strategic Commissioning Toolkit. Internal audit will review the introduction of the Training and Toolkit in future follow-ups.</p>	<p>The e-Learning Module for Strategic Commissioning has been drafted and is with HR for final development, it is expected to be released late Autumn 2023 and is closely aligned to the Contract Management and Procurement e-Learning which already exist. Our first two commissioners from Public Health have joined the August 2023 cohort of the Commissioning Academy and a further 18</p>	<p>As above</p>

Overdue Priority 1 Actions

Appendix 1

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		commissioners will join the January 2024 cohort which will be hosted by NCC at County Hall.	
<p>Databases and data analysis Commissioning groups and teams to review the data analytical skills required of staff and consider options for addressing skills gaps.</p> <p><i>Risk: Best practice is not promoted, resulting in sub-optimal outcomes.</i></p>	<p>October 2020</p> <p>June 2023: The new Strategic Commissioning Framework which went to Cabinet in March 2023 is based on 8 principles including, but not limited to, Data Analysis. Internal audit shall obtain a wider update on the embedding of strategic commissioning across the Council in future follow-ups.</p>	<p>Meetings have been held with all Service Directors and their senior leadership teams to introduce Strategic Commissioning and to raise awareness of the resources available for commissioners to support them in this activity. It has been agreed that Service Directors will continue to meet quarterly with the Group Manager for Procurement to ensure embedding activities are underway and lessons learned can be shared.</p> <p>Phase 2 Strategic Commissioning is expected to begin March/April 2024 with resource from the Transformation and Delivery team and will ensure that:</p> <ul style="list-style-type: none"> • Departmental-level gap-analysis in relation to the implementation of Strategic Commissioning • Creation and delivery of departmental-level roadmaps which will focus on moving from the current position to the use of the Strategic Commissioning Framework being embedded into practice • Development of commissioning intentions, outlining our forward plans across the Council and exploring opportunities for collaboration and joint work internally and externally <p>We expect that the 8 principles of strategic commissioning underpin all commissioning activity. This will come out through the e-Learning and also 'How to use the Strategic Commissioning Toolkit' which will be explicit in detailing the importance of each principle.</p>	<p>As above</p>

Overdue Priority 1 Actions

Appendix 1

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Business Continuity Planning (BCP) (cross-cutting) – August 2020			
<p>BCPs Managers of critical services in the ASC&PH and C&F Departments need to produce BCPs for the 10 critical services currently without one. Once completed they need to be uploaded onto SharePoint.</p> <p><i>Risk: Services deemed as critical do not have an action plan in the event of an emergency.</i></p>	<p>March 2021</p> <p>June 2023: The Risk, Safety and Emergency Management Board (RSEMB) have agreed that a full and thorough review of the Council's business continuity arrangements is urgently required considering the significant lessons identified from the response to the Covid-19 pandemic, a Ransomware (Cyber) attack exercise and the County Hall fire. The RSEMB have agreed that the Business Continuity Forum will be formed again to lead this work. The work will be led by the Head of Service Delivery Governance & Standards, Technology & Digital ICT, and supported by the Emergency Planning Team.</p> <p>The programme of work, overseen by the Forum will include:</p> <ul style="list-style-type: none"> • Review of the NCC Business Continuity strategy, considering organisational changes since the last review (hybrid working, investing in Nottinghamshire, ASDMs/Outsourcing). • Review of the current corporate Business continuity arrangements as outlined in the NCC Corporate Plan, to address gaps. • Review of NCC Critical Services list. • Review and revision of critical service plan templates and guidance, to include cyber incidents and lessons from Covid and the County Hall fire. • Monitoring of progress of Business Continuity incident recommendations e.g. Ransomware attack action plan approved at the RSEMB in July. • Liaison with RSEMG's and critical services to ensure BC plans and arrangements are up to date. • Identification of training needs for Emergency Planning to develop eLearning / workshop. • Validation of new corporate BC plans and arrangements (through exercising). 	<p>The first meeting of the NCC Business Continuity Forum, chaired by the Head of Service Delivery and Governance Standards, Technology and Digital ICT, took place on 15 September 2023. The group agreed the ToR and the intended program of work:</p> <ul style="list-style-type: none"> • Review of the NCC Business Continuity strategy, considering organisational changes since the last review (hybrid working, investing in Nottinghamshire, ASDMs/Outsourcing) • Review of the current corporate Business continuity arrangements as outlined in the NCC Corporate Plan, to address gaps. • Review of NCC Critical Services list. • Review and revision of critical service plan templates and guidance, to include cyber incidents and lessons from Covid and the County Hall fire. • Monitoring of progress of Business Continuity incident recommendations e.g. Ransomware attack action plan approved at the RSEMB in July. • Liaison with RSEMG's and critical services to ensure BC plans and arrangements are up to date. • Identification of training needs for Emergency Planning to develop eLearning / workshop • Validation of new corporate BC plans and arrangements (through exercising). <p>The priority being:</p> <ul style="list-style-type: none"> • the simplification of the current Business Impact Analysis and Critical Service BC Plan templates to help increase buy in from services. A new Excel based system has already been drafted and circulated for 	<p>To be followed up in next 6 months.</p>

Overdue Priority 1 Actions

Appendix 1

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	<p>The Forum have been asked to prioritise the review and revision of critical service plan templates and guidance to support departmental business continuity planning.</p>	<p>consultation. This will be discussed at the next forum meeting on 10 November 2023.</p> <ul style="list-style-type: none"> • Corporate workshop, led by Zurich, to review the critical services list • Review of corporate BC arrangements e.g. relocation, ICT, telephony <p>In the meantime, critical services can continue to use the current templates and guidance to update their plans and are being encouraged to do so via the departmental RSEMG's.</p>	
<p>Training The Emergency Planning Team to submit a report to the Risk, Safety and Emergency Management Board (RSEMG) on training options and other matters arising from the returned questionnaires.</p> <p><i>Risk: Lack of engagement from BCP managers and ineffective actions taken in the event of an emergency.</i></p>		<p>Discussed at BC Forum. Training will be focused on:</p> <ul style="list-style-type: none"> • eLearning top level BC training for all managers / plan authors • Departmental workshops for plan authors to help the completion of BIA's and plans (once the new templates and guidance have been issued / are due to be). 	As above
<p>Annual Reviews of BCPs Managers of critical services to ensure that BCPs to be reviewed, updated, and made subject to training exercises.</p> <p><i>Risk: Actions taken in response to an emergency situation are not effective, exposing the Council and its service users to prolonged disruption.</i></p>		<p>A program will be put in place to ensure this is audited by the emergency planning team, via the RSEMG's once the new guidance and templates are in place. At present, critical services are reminded re the need to review on a regular basis.</p>	As above

2021/22 audit reports

Sale of land and building properties (Place Dept) – November 2021

Overdue Priority 1 Actions

Appendix 1

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<p>Asset Management Plans To develop the Service Asset Management Plans.</p> <p><i>Risk: The property requirements of the Council may be unclear.</i></p>	<p>March 2022</p> <p>June 2023: Some progress was made before a delay caused by Covid-19. It is on the Property Services action plan for this year to complete Suitability Assessments for all properties and Service Asset Management Plans for all services.</p>	<p>Service Asset Management Plans are being developed but this remains in progress. It is envisaged that these will be in place across all services by the end of the year.</p>	<p>To be followed up in next 6 months.</p>
<p>Governance of 'Category A' Outside Bodies (Chief Execs Dept) – December 2021</p>			
<p>Ownership of Company Governance Centralise the Council's governance arrangements for its companies, including monitoring, reporting and guidance.</p> <p><i>Risk: Lack of oversight and assurance</i></p>	<p>April 2022 to June 2023</p> <p>June 2023: Responsibility for monitoring has been allocated to Corporate and Environmental Law Team. To strengthen the control framework it is proposed to develop an established model for engagement with Outside Bodies - defining shareholder/director roles and responsibilities; managing conflicts of interest, governance assurance and financial & viability assurance requirements of the Council, with responsibility for different aspects allocated to officers with appropriate skills and knowledge. Further update on the proposal will be provided via the first proposed annual governance report on the companies to the G&E committee.</p>	<p>No progress has been made due to no additional resources being made available to support this work. Legal Services have asked for the 'Due Dates' for the work assigned to them to be reviewed and extended by a further 12 months pending additional resources being made available.</p>	<p>An annual governance report on the companies is to be provided to the G&E Committee. Internal audit will also follow this up in the next 6 months.</p>
<p>Roles and Responsibilities Ensure appropriate Council representatives are on each company's board, and appointed as shareholders, and their roles are clear and understood.</p> <p><i>Risk: Ineffective governance if roles and responsibilities are not defined.</i></p>	<p>November 2022 to June 2023</p> <p>June 2023: There has not been a comprehensive review of appointments to the companies. However, some appointments have been changed due to changes in personnel at the Council.</p>		<p>As above</p>
<p>Training and Development</p>	<p>November 2022</p>		<p>As above</p>

Overdue Priority 1 Actions

Appendix 1

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<p>Professional training provided to Council representatives on each company's board, and those appointed as shareholders.</p> <p><i>Risk: Ineffective governance if representatives are not appropriately trained.</i></p>	<p>June 2023: Training was offered to all known directors of the companies as of December 2022. Five directors attended the training in January 2023 and a record kept. However not all directors attended, and some new directors have since been appointed.</p>		
<p>Conflicts of Interest Review the Council representatives on each company's board, and those appointed as shareholders, for any conflicts of interest. Manage this on an ongoing basis.</p> <p><i>Risk: Ineffective governance if conflicts of interest are not managed.</i></p>	<p>November 2022 to June 2023</p> <p>June 2023: No formal review of appointments has taken place to check for risks of conflicts of interest. However general advice on conflicts was covered in the training for Directors (above) and specific advice was given to manage a potential conflict that was identified in the case of one company directorship.</p>		As above
<p>Assurance Reporting Performance reporting by the companies to be tracked, and an annual governance report on the companies to be provided to the G&E Committee.</p> <p><i>Risk: Governance is not demonstrated if arrangements are inconsistent.</i></p>	<p>December 2022</p> <p>June 2023: This reporting, which is a matter for the relevant service departments, is anticipated to feature in the first annual governance report on the companies to the G&E Committee.</p>		As above
<p>Terms of Appointment Terms of appointment for shareholders acting on the Council's behalf to specify their limits of authority. Records of meetings with decisions made to be retained.</p>	<p>June 2023</p> <p>The current update (see next column) is the first time that we have followed up this action.</p>		As above

Overdue Priority 1 Actions

Appendix 1

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<p><i>Risk: Decisions made without control, oversight, or visibility.</i></p>			
<p>2022/23 audit reports</p>			
<p>Pensions Administration (Chief Execs Dept) – August 2022</p>			
<p>Inaccurate data As part of the national Guaranteed Minimum Pension project, it was identified that there was a requirement to reconcile the pensioner payroll in SAP with the pension benefit payment held in the Pension Administration System (UPM).</p> <p><i>Risk: Inaccurate data is held relating to pension scheme contributors and their payments.</i></p>	<p>May 2022 onwards</p> <p>The current update (see next column) is the first time that we have followed up this action.</p>	<p>To progress the Guaranteed Minimum Pension rectification exercise, the programme was split into several parts. Part 1 of the programme (Reconciliation) has been completed and the Fund is now able to progress with the Rectification phase.</p>	<p>To be followed up in next 6 months.</p>
<p>Counter-Fraud Learning & Responsiveness – Direct Payments (Adults Dept) – December 2022</p>			
<p>Annual reviews outstanding – identification Prompt identification where information has not been provided for the annual review of the bank account</p> <p><i>Risk: Funds may be misappropriated without detection and recovery of funds may be difficult.</i></p>	<p>April 2023</p> <p>The current update (see next column) is the first time that we have followed up these actions.</p>	<p>Training, and a review of the checklist, has taken place in the Living Well Service and is to be completed in the Ageing Well Service by the end of December 2023.</p>	<p>To be followed up in next 6 months.</p>
<p>Annual reviews outstanding - actioning Review of cases where bank account information is not provided, and the consideration of alternatives, such as a pre-paid</p>			

Overdue Priority 1 Actions

Appendix 1

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<p>card (the use of which is more visible to the Council)</p> <p><i>Risk: Funds may be misappropriated without detection and recovery of funds may be difficult.</i></p>			
ICT – Cyber Security (Chief Execs Dept) – March 2023			
<p>Risk appetite and tolerance Development of risk appetite and tolerance, within the ICT Operational Risk Register.</p> <p><i>Risk: Lack of clarity about risks may lead to ineffective decision making.</i></p>	<p>June 2023</p> <p>The current update (see next column) is the first time that we have followed up this action.</p>	<p>The risk register format is being considered to take account of risk appetite and tolerance.</p>	<p>To be followed up in next 6 months.</p>
Adult Care Direct Payments – Pre-paid Cards (Adults Dept) – March 2023			
<p>Monitoring of Excessive Account Balances To check accounts with large balances, to confirm if the accounts continue to be used.</p> <p><i>Risk: Funds in card accounts no longer being used may be misappropriated.</i></p>	<p>April 2023</p> <p>The current update (see next column) is the first time that we have followed up this action.</p>	<p>The introduction of quality checks on higher account balances is planned to be in place by the end of 2023.</p> <p>This is the only one of the 8 actions in the audit report that has still to be implemented.</p>	<p>To be followed up in next 6 months.</p>
2023/24 audit reports			
ICT – Patching and Change Management (Chief Execs Dept) – April 2023			
<p>Cyber Essentials To meet the requirements of the Cyber Essentials certification.</p> <p><i>Risk: Exposure to Cyber attacks</i></p>	<p>Ongoing 2023</p> <p>The current update (see next column) is the first time that we have followed up this action.</p>	<p>Cyber Essential application to be made this Autumn 2023.</p>	<p>To be followed up in next 6 months.</p>
<p>End of Life Systems To monitor systems and applications reaching the end of life.</p>	<p>June 2023</p> <p>The current update (see next column) is the first time that we have followed up this action.</p>	<p>The biggest risks are being addressed but there are still actions to be taken in relation to the life of SAP (BMS) which are receiving attention.</p>	<p>To be followed up in next 6 months.</p>

Overdue Priority 1 Actions**Appendix 1**

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<i>Risk: Systems no longer supported may present a security risk</i>			