

CEREDIGION COUNTY COUNCIL

Report to:	Governance and Audit Committee
Date of meeting:	21 June 2023
Title:	Internal Audit Management Actions Report 1/10/22 – 31/3/23
Purpose of the report:	To provide Members with an update on the work undertaken by internal audit of the monitoring and updating Management Actions during the above period

As stated in the Institute of Internal Auditor's International Professional Practices Framework, Performance Standard 2500 states that Internal Audit must establish a process to monitor and follow up management actions.

The Corporate Manager – Internal Audit is responsible for monitoring progress made against these actions and reporting to Governance & Audit Committee.

This report updates the Governance & Audit committee of progress made by management in addressing management actions issued in the action plan of Internal Audit reports.

Recommendation(s):	To consider the work undertaken and current position of the Internal Audit Section
Reasons for decision:	That the Committee is satisfied that the Internal Audit Section is effectively monitoring progress made against management actions issued and reporting to Governance & Audit Committee to provide a realistic assurance at year-end, whilst adding value and assisting the Council in achieving its objectives.
Appendices:	Internal Audit Management Action Report 1/10/22-31/3/23
Corporate Lead Officer:	Elin Prysor CLO-Legal and Governance / Monitoring Officer
Reporting Officer:	Alex Jenkins Corporate Manager – Internal Audit
Date:	25 May 2023

Mae'r adroddiad yma ar gael yn Gymraeg.
This report is available in Welsh.

**Gwasanaethau Cyfreithiol a
Llywodraethu**

Legal & Governance Services

Gwasanaeth Archwilio Mewnol

Internal Audit Service

Management Actions

Date of Issue: 25th May 2023

Report Created by: Stephanie Land, SA

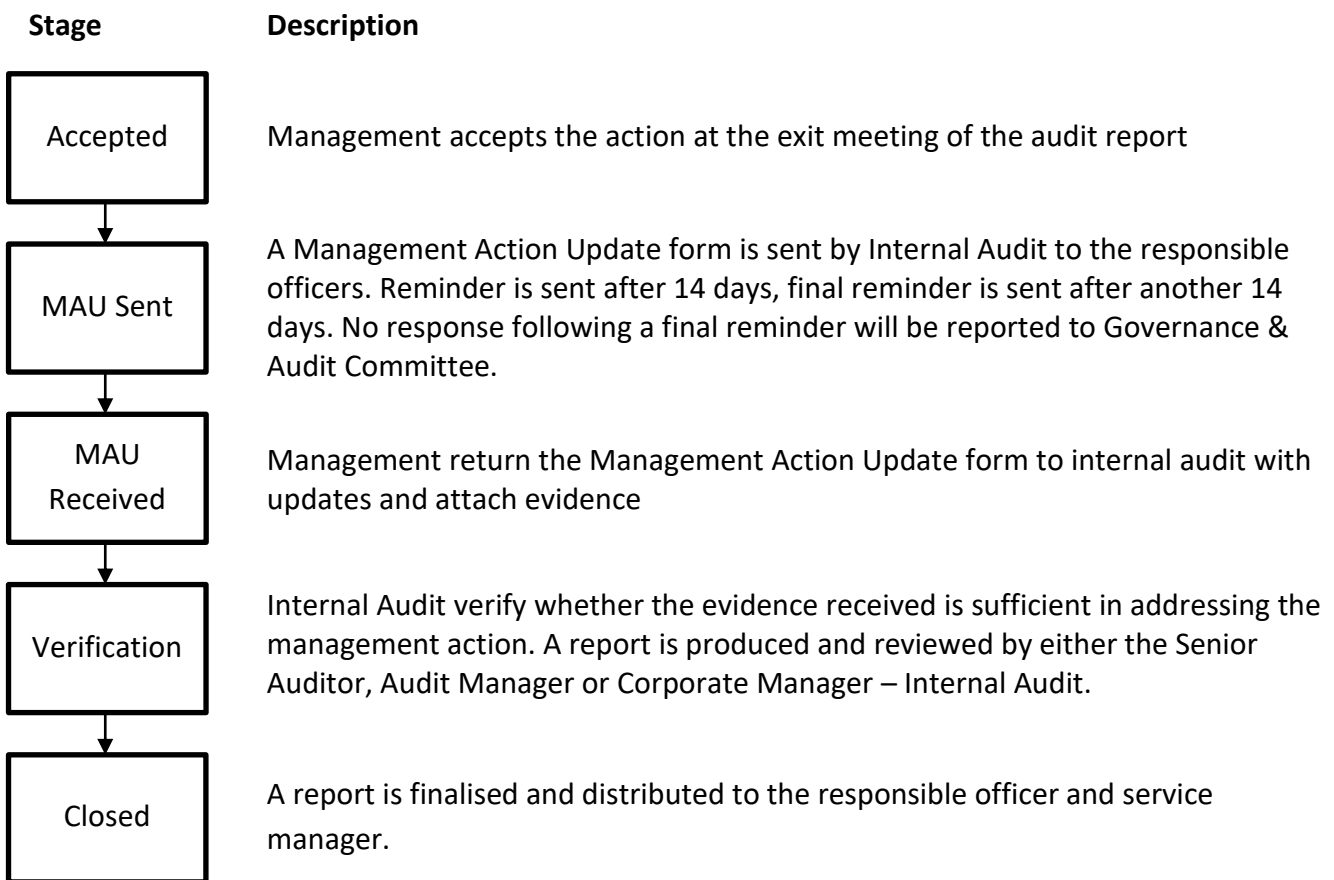
Report Approved by: Alex Jenkins, CMIA



Cyngor Sir
CEREDIGION
County Council

Introduction

1. As stated in the Institute of Internal Auditor’s International Professional Practices Framework, Performance Standard 2500 states that Internal Audit must establish a process to monitor and follow up management actions.
2. It is the responsibility of management to implement management actions. The Corporate Manager – Internal Audit (CMIA) is responsible for monitoring progress made against these actions and reporting to Governance & Audit Committee (GAC).
3. Management Action Update forms (MAUs) have been developed to distribute to agreed responsible officers to provide an update along with any supporting evidence.
4. Internal Audit’s process for following up management actions is as follows:



5. The progress of all significant and fundamental actions will be reported to GAC as part of this report on a six-monthly basis.
6. Internal Audit maintain a spreadsheet to allow a real-time snapshot of the current performance which enables effective tracking and reporting of this information.
7. Due to a backlog of management actions as a result of the Covid 19 pandemic, Internal Audit will prioritise fundamental and significant actions for reports issued 2020/2021 and older. From 2021/2022, all management actions will be followed up.

Current Performance

8. The following charts show performance of Management Actions as at 31/03/2023.
9. The total outstanding actions are shown in figure 1. There is a total of 65 outstanding Management Actions. Management Actions are considered outstanding until they are at the 'Closed' stage.

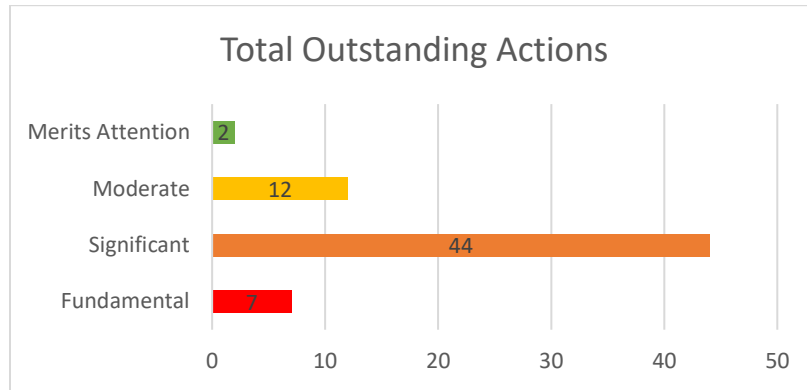


Figure 1

10. Outstanding Management Actions by year issued is shown in figure 2.

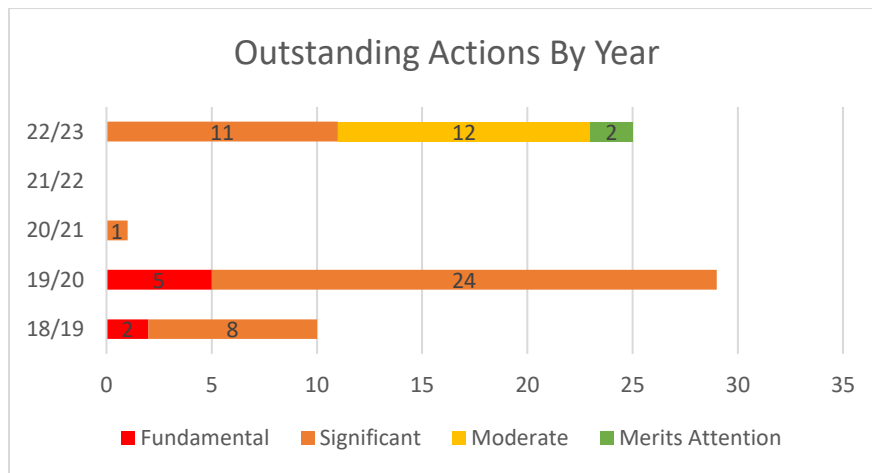


Figure 2

11. The total overdue actions are shown in figure 3. The overdue actions do not include Management Actions in the process of being followed up (i.e. in the MAU received, Verification, or Closed stages).

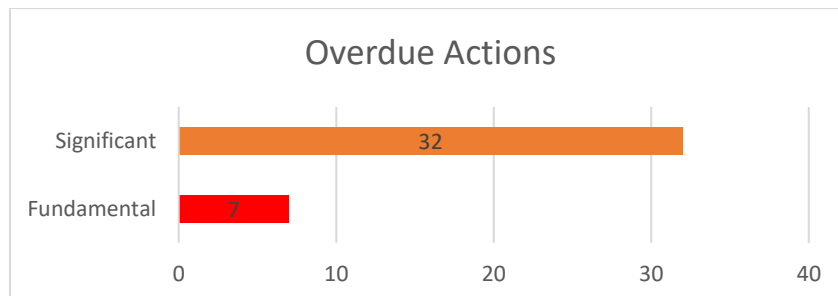


Figure 3

12. The status of Management Actions is shown in figure 4. All outstanding actions monitored for the period are included in this chart regardless of whether they are overdue or not. Closed actions will then be removed from the monitoring spreadsheet for subsequent reports.

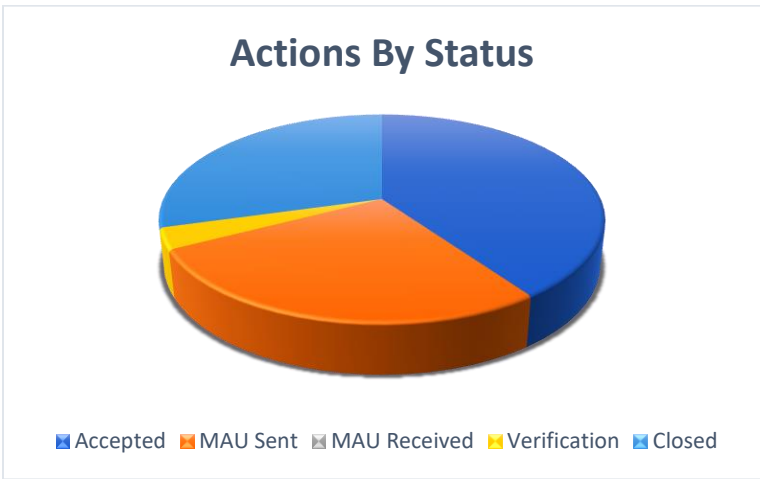


Figure 4

13. Internal Audit’s progress of revisiting fundamental and significant Management Actions is detailed in Appendix 1.




Management Actions progress: up to 31/03/2023

Management Action Reports issued:

DBS Licences (original audit date: 04/06/2021)

Assurance level:

Substantial

Management Action	Priority	Outcome	Updated Priority / Target Date	Status
Information regarding data handling should be included in policies	 Significant	Revised action: The Service should include information re data handling in its policies. Progress with the adoption of the new policy 'Guide to Harmonisation of Taxi and Private Hire Vehicle Licensing in Wales'.	Significant 30 th September 2023	Accepted
The required DBS information should be recorded on the system for every application	 Significant	Revised Action: The service should implement a procedure to monitor DBS dates to ensure that Taxi Driver's do not operate without a current DBS check. In the event that a licensed Taxi Driver does not have a current DBS check in place and the licence has not been surrendered, the licence should be revoked in line with policy in order to execute the Council's duty to safeguard the public.	Moderate Immediate and ongoing	Accepted
Any retained DBS certificates must be filed and locked away securely in non-removable storage facility for the appropriate retention period only.	 Significant	COMPLETED		Closed

Closed Management Actions

The following Management Actions have been risk assessed by the CMIA and have been allocated as 'Closed' as part of the Management Actions Update programme (the reasons are outlined under each item below):

Plascrug Leisure Centre including Vending (original audit date: 21/09/2018)	Assurance level:	Moderate
	Status	Closed
<p><u>6 Fundamental, 11 Significant</u> Due a significant number of changes in Leisure Services as a result of the New Ways of Working, Through Age & Wellbeing transformation and a new Management Software, the CMIA has included an audit of Plascrug Leisure Centre on the 23/24 Internal Audit plan. The Management Actions will be considered as part of the audit.</p>		
Child Performance Licences (original audit date: 21/02/2019)	Assurance level:	Moderate
	Status	Closed
<p><u>1 Fundamental, 3 Significant</u> Since the original audit, the Child Performance Licences service has moved from Legal & Governance to the Schools & Culture service. After a discussion with the Corporate Manager – ALN Inclusion & Wellbeing and the Team Leader - Education Inclusion Service, it was agreed that a follow-up audit of the service would provide greater assurance. Child Performance Licences has been included on the 23/24 Internal Audit plan.</p>		
GDPR in Schools (original audit date: 31/03/2020)	Status	Closed
<p><u>1 Significant</u> This audit takes place annually and is therefore on the 23/24 Internal Audit plan.</p>		
SI – Missing Purchase (original audit date: 21/02/2019)	Assurance level:	Substantial
	Status	Closed
<p><u>3 Significant</u> Not suitable for follow up – actions issued are covered in other audits in the IA plan. Counter Fraud Investigation.</p>		