



Doncaster Council

Report

Date: 23rd July 2020

To the Chair and Members of the
AUDIT COMMITTEE

INTERNAL AUDIT REPORT FOR THE PERIOD: APRIL TO JUNE 2020

Relevant Cabinet Member(s)	Wards Affected	Key Decision
		No

EXECUTIVE SUMMARY

1. The report attached at **Appendix 1** updates the Audit Committee on the work undertaken by Internal Audit for this unprecedented period of April to June 2020. For completeness, it also includes some updates from the period February to April not included in the Head of Internal Audit Annual report.
2. The attached report is in four sections:
 - Section 1. The Audit Plan / Revisions to the Plan
 - Section 2. Audit Work Undertaken During the Period
 - Section 3. Implementation of Audit Recommendations
 - Section 4. Internal Audit Performance
3. A summary of the main points from each of the sections is provided in the following paragraphs:

Section 1: The Audit Plan / Revisions to the Plan

4. The 2020/21 Audit Plan was originally created during January / February 2020 and circulated to Directors for input in March, with the intention for it to be approved by the Audit Committee early April. Due to the Covid-19 pandemic, the April Audit committee was cancelled and a revised plan was approved at the June Audit Committee.

5. Work continues to understand the impact of Covid-19 upon the Council and how this should be reflected in the Audit Plan.

Section 2: Audit Work Undertaken During the Period

6. Like many other services within the Council, we have been severely disrupted during the Covid-19 situation. During the period of March to June we have been supporting various cells and other council services directly whilst only carrying out minimal work on our routine audits. Detail of this work is set out in the report.
7. In addition to this responsive work, the team have completed some more routine audit work in this period which is also included in the report.

Section 3: Progress on the implementation of audit recommendations

8. Minimal work has been carried out in doing our usual follow up work during this period as part of a council-wide reprioritisation of resources due to the Covid-19 situation. The report therefore presents a picture of a notable rise in actions that have become overdue. This is understandable and does not reflect negatively upon management. We are working with management to bring these actions to completion within the next quarter where possible and return to a normal and satisfactory level of overdue actions.
9. The total number of overdue i.e. actions that have passed their agreed implementation dates, high risk level recommendations is 7 (4 reported for previous period). This is made up of 4 from Economy and Environment and 3 for Corporate Resources. Details of these are recorded at Appendix B.
10. The total number of overdue medium and low risk level recommendations is 60 (17 reported for previous period). The majority of these are from Economy and Environment and Corporate Resources.
11. The current number of audit recommendations agreed and awaiting implementation is 72 (81 reported previously), of which 67 have passed their agreed implementation dates as set out above. Further information on audit recommendations is set out in Section 3 of this report.

Section 4: Performance Information

12. Due to the impact of Covid-19, minimal performance information is available as the majority of this information relates to planned audit work, which has understandably been very low in this period. Normal reporting of this information is planned for the next progress report
13. The key issue is around the sufficiency of planned coverage for the 2020/21 year. The Head of Internal Audit stated in the audit plan report for June's audit committee that "... *with the assurance from the year to date in managing with the pandemic, the ongoing assessment of risk*

and reprioritisation of the audit plan, the Head of Internal Audit considers that sufficient internal audit work will be able to be delivered alongside the other factors that are taken into account when arriving at his annual opinion on the Council's, risk, governance and control arrangements. There are many caveats associated with this opinion made at this point in time which are as far ranging as the impact of a second spike of the pandemic, central government funding and more local issues such as an unmanageable demand for audit support in investigating irregularities. These and other factors will be under constant review and any concerns will be raised with management and reported accordingly to the Audit Committee." This position continues to be the case.

RECOMMENDATIONS

14. The Audit Committee is asked to note:
- the position of the internal audit plan
 - the internal audit work completed in the period
 - the position with regards the implementation of previous audit recommendations
 - Information relating to Internal Audit's performance in the period.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

15. Effective Internal Audit arrangements add value to the Council in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough.

BACKGROUND

16. This report provides the Audit Committee with information on the outcomes from internal audit work and allows the Committee to discharge its responsibility for monitoring Internal Audit activity.

OPTIONS CONSIDERED

17. Not applicable - for information only

REASONS FOR RECOMMENDED OPTION

18. Not applicable - for information only

IMPACT ON THE COUNCIL'S KEY OUTCOMES

19. Internal Audit assesses how effectively the Council is managing risks that threaten the achievement of the Council's objectives. Any improvement in the management of the risks will have a positive impact thereby increasing the likelihood of the Council achieving its objectives. Internal Audit's work is, therefore, relevant to all priorities.

Outcomes	Implications
<p>Doncaster Working: Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"> • Better access to good fulfilling work • Doncaster businesses are supported to flourish • Inward Investment 	
<p>Doncaster Living: Our vision is for Doncaster's people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> • The town centres are the beating heart of Doncaster • More people can live in a good quality, affordable home • Healthy and Vibrant Communities through Physical Activity and Sport • Everyone takes responsibility for keeping Doncaster Clean • Building on our cultural, artistic and sporting heritage 	
<p>Doncaster Learning: Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> • Every child has life-changing learning experiences within and beyond school • Many more great teachers work in Doncaster Schools that are good or better • Learning in Doncaster prepares young people for the world of work 	
<p>Doncaster Caring: Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> • Children have the best start in life • Vulnerable families and individuals have support from someone they trust • Older people can live well and independently in their own homes. 	
<p>Connected Council:</p> <ul style="list-style-type: none"> • A modern, efficient and flexible workforce • Modern, accessible customer interactions • Operating within our resources and delivering value for money 	<p>Effective oversight through the Audit Committee adds value to the Council operations in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough</p>

<ul style="list-style-type: none"> • A co-ordinated, whole person, whole life focus on the needs and aspirations of residents • Building community resilience and self-reliance by connecting community assets and strengths • Working with our partners and residents to provide effective leadership and governance 	<p>The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.</p>
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RISKS AND ASSUMPTIONS

20. The implementation of internal audit recommendations is a response to identified risks and hence is an effective risk management action.

LEGAL IMPLICATIONS [SRF 07/07/20]

21. There is a statutory obligation on the council to provide an adequate and effective internal audit of its accounts and supporting systems of internal control.

Legal advice can be provided on individual items on the work plan as required.

FINANCIAL IMPLICATIONS [ST 07/07/20]

22. There are no specific financial implications associated with this report. Internal Audit’s budget forms part of the monthly monitoring process and is not reporting any significant issues.

HUMAN RESOURCE IMPLICATIONS [KG 07/07/20]

23. There are no specific human resource implications associated with this report.

TECHNOLOGY IMPLICATIONS [PW 15/01/20]

24. There are no specific technology implications in relation to this report. As stated in the body of the report, one of the high risk actions relating to ICT Mobile Devices has been fully implemented and progress has been /is being made on the others.

EQUALITY IMPLICATIONS [PJ 05/07/20]

25. We are aware of the Council’s obligations under the Public Sector Equalities Duties and whilst there are no identified equal opportunity issues within this report; all of the reports covered by the document will have taken into account any relevant equality implications.

HEALTH IMPLICATIONS [RS 08/07/20]

26. Good governance is important for healthy organisations and for healthy populations. Specific health implications should be addressed through individual audits and action plans.

CONSULTATION

27. There is consultation with managers at the outset, throughout and at the conclusion of individual audits in order to ensure that the work undertaken and findings are relevant to the risks identified and are accurate. Regular meetings are held with Senior Management to ensure there is effective and relevant Internal Audit coverage provided.

BACKGROUND PAPERS

28. United Kingdom Public Sector Internal Audit Standards, audit working files and management information, customer satisfaction responses.

GLOSSARY OF ACRONYMS AND ABBREVIATIONS

None

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Appendices Attached

**Appendix 1 - Internal Audit Progress Report April to June
2020**



**Doncaster
Council**

Doncaster Council

Internal Audit Progress Report

April to June 2020

Section 1: Revisions to the Audit Plan

1.1. The 2020/21 Audit Plan was originally created during January / February 2020 and circulated to Directors for input in March, with the intention for it to be approved by the Audit Committee early April. Due to the Covid-19 pandemic, the April Audit committee was cancelled and a revised plan was approved at the June Audit Committee.

The plan taken to June's Audit Committee reflects:

- The work of the audit team during the response period, - this is set out in para 2.6.
 - Action taken to understand the impact of the Covid-19 pandemic on the Council's services from an Internal Audit perspective including setting aside resources to assess these and undertake any work required. This is still work in progress.
 - Other planned work for the team for the remainder of the year.
- 1.2. We continue working with the Policy, Insight and Change Unit to understand where any key changes have and are taking place so we can assess these from an audit perspective, alongside changes that we are already aware of through our ongoing work and our position within the organisation. This will ensure that audit resources continue to be targeted to reviewing the highest risks to the council. There is a significant amount of time in this plan for this which will be broken down into discrete parcels of work to be delivered and reported upon.
- 1.3. We will work with management in reviewing Service Plans and assessing changes in service provision. We will then produce a revised audit plan which has been agreed with management and this will then be shared with audit committee members when available so they are aware of the revised plan and can approve it as usual at the next meeting of the audit committee in October 2020.

Section 2: Audit Work Undertaken During the Period

- 2.1 Like many other services within the Council, we have been severely disrupted during the Covid-19 situation. During the period March to June, we have been supporting various cells and other council services directly whilst only carrying out minimal work on our routine audits. **Some examples of this work are set out in para 2.6.**
- 2.2 The Internal Audit Standards Advisory Board have recently confirmed that it was in keeping for Internal Auditors to have been carrying out such work in that it:
- Protected the organisation's ongoing service delivery capacity including new ways of working
 - Applied Anti Fraud and corruption measures
 - Provided real-time advice, insight, and assurance and

- Performed real-time risk based work

2.3 In addition to this responsive work, the team have completed some more routine audit work in this period. For this work Internal Audit provides an opinion on the control environment for all systems, services or functions which are subject to planned audit review. The opinions given are taken into account when forming our overall annual opinion on the adequacy and satisfactory operation of the Council's governance, risk management and internal control arrangements at the end of the year.

Internal Audit Opinion

2.4 Internal Audit provides an opinion on the control environment for all systems, services or functions which are subject to planned audit review. The opinions given are taken into account when forming our overall annual opinion on the adequacy and satisfactory operation of the Council's governance, risk management and internal control arrangements at the end of the year.

2.5 A "*substantial assurance*" opinion is given where there are no or low levels of concern. A "*reasonable assurance*" opinion is given where there are issues of concern that need to be addressed which may put at risk the achievement of objectives in the area audited. A "*limited assurance*" opinion is given in any area under examination where one or more concerns of a 'fundamental' nature are identified or where there are a considerable number of issues of concern arising which need addressing. A '*no assurance*' opinion is given where immediate action is required to address fundamental gaps, weaknesses or non-compliance identified in the area under review, although '*no assurance*' opinions are extremely rare.

Summary of Findings from Audit Reviews

2.6 Summary conclusions on all significant audit work completed April to June 2020 and any completed work not previously reported, are set out in **Appendix A**.

Audits providing 'limited' assurance opinions

2.7 No limited assurance opinions were given this quarter.

Responsive Audit Work and Investigations

2.8 In addition to our planned assurance work, we also investigate allegations of fraud, corruption or other irregularity and/or error, and respond to requests for assistance from services and functions in the Council. During this reporting period, we have also undertaken work in support of the Authority response to the Covid-19 situation. A summary of the significant pieces of work that have been completed or are ongoing is provided below:

Audit Area	Update
<u>COVID-19 Responsive Work</u>	
<p>Communities Cell <u>Work</u>:</p> <ul style="list-style-type: none"> • Attendance at the Communities Cell calls / catch up meetings giving advice and guidance. • Attendance at Voluntary, Charity, and Faith Sector Workstream Cell meetings. • Development and production of 'A guide for Volunteering during the Coronavirus outbreak – Doncaster Community Hub Guide and Best Practice for voluntary groups and volunteers'. • Review of a Community Group's operations. <p>Advice and guidance continues on an ongoing basis and has already been provided on the following:</p> <ul style="list-style-type: none"> • Compliance with national guidance and best practice. • Doncaster Community Hub regarding food boxes. • Identification / Disclosure and Barring Service checks of volunteers including production of identity badges. • Expense claims for volunteers. • Verification requirements for volunteers for car insurance. • Delivery of medicines and food parcels. • Methods of payments to be utilised – supermarkets e gifts cards, Post Office accounts. • Car insurance of volunteers. • Data Protection. • Cash Handling. 	<p>Complete</p> <p>Ongoing</p> <p>The guide has now been published by the Doncaster Community Hub. Regular reviews and revisions of the guide are ongoing.</p> <p>Complete</p>

Audit Area	Update
<ul style="list-style-type: none"> • Sarah's Act 2015. • Insurance and risk assessments. • Advice on volunteers receiving gifts and hospitality. • Operation and registration of foodbanks and food distribution centres. • Completion of a British Standards and Information risk assessment for spontaneous volunteers. 	
<p>Excess Deaths and Data Cells Work:</p> <ul style="list-style-type: none"> • Modelling death data using national models. • Modelling the bereavements services system and using death data models to predict bereavement services and funeral director demands (comparing them to actual available capacity) so that the data can be used for planning purposes. • Daily monitoring and reporting on local deaths (using data from Coroners and Registrars). • Analysing COVID death rates among the population and in care homes. • Analysing death rates in hospital and the community. 	Ongoing
<p>Finance and Procurement Cell Work:</p> <ul style="list-style-type: none"> • Attendance at the daily Finance and Procurement Cell Meetings. • Involvement with the Business Rates Grant payment process. • Assistance with PPE stockholding control. • Infection control grant letters to care providers informing of 	Ongoing

Audit Area	Update
grants awarded.	
<p>Customer Services Support: A member of the audit team had been increasing the Customer Services resource by taking calls from the public and helping them complete self-isolation forms alongside undertaking other Internal Audit work.</p>	Complete
<p>Support to Registrars:</p> <p>Two members of the audit team were on standby to receive training to register deaths should this be required.</p> <p>One team member provided periodic admin support in the issuing of death certificates, as required.</p>	Complete
<p>Support to Adults to release their essential staff to work on front line duties: Support has been provided in improving data in the system to support fees and charges.</p>	Ongoing
<p>Doncaster Community Fund Grants:</p> <ul style="list-style-type: none"> • Fighting Back Fund <ul style="list-style-type: none"> ◦ Provided guidance and advice. • Members Ward Budgets <ul style="list-style-type: none"> ◦ Provided guidance and advice. ◦ Development of the grant award process. ◦ Issuing the letter / agreement once approval has been given. ◦ Chasing the return of signed agreements. 	<p>Complete</p> <p>Complete</p>
<u>Non – Covid-19 Responsive work</u>	
Adult Social Care Fees and Charges Implementation Support	New fees and charges for many adults' services are being introduced in 2020/21. Internal Audit have been involved with providing advice and consultancy to some of these areas rolling out the charges to ensure that they are robustly delivered and that any associated risks are well

Audit Area	Update
	managed.
Doncaster East Internal Drainage Board (DEIDB)	<p>Support was provided to the Board in finalising a governance review of a major project. Independent consultants were engaged to support this review and their findings assessed by the Board.</p> <p>Ongoing support and advice is provided to the Portfolio Holder and Chair of Board regarding residual matters still to be resolved.</p>
Data Matching - Supplier to Payroll Payments	<p>Monthly checks are completed and are proving very worthwhile in identifying anomalies that require investigating. For example, employees who are being paid through both Payroll and Accounts Payable which may be in breach of Inland Revenue regulations (IR35) or where the employee has not informed their manager of secondary employment.</p>
Big Picture Learning (Educational Establishment) Grant Verification Work	<p>Providing ongoing support and assistance working with Children's Commissioning to verify the agreed grant outcomes submitted by Big Picture Learning to the Council. This is to validate the funding that is eligible to be paid over to Big Picture Learning.</p>
Payroll System Implementation	<p>Internal Audit are involved in the meetings regarding the implementation of the new Rotherham Payroll / Human Resource System to support the project to meet its intended results.</p>

Section 3: Implementation of Audit Recommendations

- 3.1 Following the completion of audit work, improvement plans are produced in consultation with service management containing details of actions and dates agreed by management for their implementation. Final reports, incorporating agreed improvement plans, are then formally issued to the appropriate Director, Assistant Director and Head of Service.

- 3.2 Internal Audit subsequently seeks assurance that agreed actions arising from audit work have actually been implemented. This involves contacting the officer allocated to complete the action to obtain evidence that agreed actions have been implemented or, where they have not, that appropriate progress is being made. Where fundamental weaknesses in internal control arrangements have been identified, more detailed follow up work is undertaken.
- 3.3 Any recommendations that are not implemented in line with agreed timescales are reported as part of the Council's Quarterly Resource Management processes and consequently monitored through that process. Additionally, Assistant Directors are provided each month with details of all actions outstanding in their area and these are then reviewed with Internal Audit and the Director and their management teams each quarter. Overdue high risk level recommendations are reported routinely by Internal Audit to the Audit Committee.
- 3.4 Due to the Covid-19 pandemic and prioritisation of council resources to support essential services, we did not pursue updates from management for the majority of outstanding recommendations during the period March to June. There is limited known progress in respect of the implementation of outstanding actions in this period, as is demonstrated in the table below. Many Services have been dealing with emergency Covid responses or have incurred disruption due to the pandemic in this time. Services are now being contacted in order to make an assessment of progress against individual actions. We are working with management to bring these actions to completion in the next quarter where possible and return to a normal and satisfactory level of overdue actions
- 3.5 There are a total of 67 actions that our records are showing as overdue i.e. that have passed their agreed implementation date. A breakdown of these via Directorate is detailed in the below table and details of all these actions has recently been circulated to the relevant Assistant Directors.
- 3.6 A summary of the overdue high level recommendations is also provided in Appendix B.

Directorate	Number of high risk level recommendations overdue at 30/06/20				Number of medium / lower risk level recommendations overdue at 30/06/20			
	At 02/07/18	At 09/07/19	At 10/03/20	At 30/06/20	At 02/07/18	At 09/07/19	At 10/03/20	At 30/06/20
Adults, Health & Wellbeing (AHWb)	16	7	1	0	53	13	0	8
Economy & Environment (EE)	0	1	3	4	11	18	10	31
Corporate Resources (CR)	0	0	0	3	22	5	7	20

Learning & Opportunities (Children & Young People) (LOCYP)	0	0	0	0	10	2	0	1
Council Wide	0	0	0	0	2	0	0	0
TOTAL	16	8	4	7	98	38	17	60

3.7 The majority of the overdue recommendations shown above are in respect of the audits listed below:

Trading Standards (Economy & Environment)

The first actions became overdue on 31/12/2019 and all actions were originally due to have been implemented by 30/06/20 but have not been able to be due to the Covid-19 situation. Revised dates and actions for the major actions are set out in Appendix B. There are currently 30 actions awaiting implementation, of which 4 are high risk, 23 are medium risk and 3 are low risk level recommendations. 23 of these actions had original implementation dates between 31/03/20 and 30/06/20 i.e. the pandemic response period.

ICT Mobile Devices (Corporate Resources)

There were 14 actions agreed in total (4 high, 8 medium and 2 low risk level). These all had original implementation dates between 31/03/20 and 30/06/20 i.e. the pandemic response period. 1 high risk level action and 4 lower risk level actions have been fully implemented this period and progress has been / is being made on the others.

3.8 There are a further 5 actions that are not yet overdue giving a total number of audit recommendations currently agreed and awaiting implementation of 72 (81 reported previously).

3.9 The spread of all recommendations awaiting implementation including those not yet due is shown below:

Directorate	Number rec's at 10/03/2020	Number of rec's at 30/06/2020
Adults, Health and Wellbeing	9	8
Economy & Environment	39	35
Corporate Resources	32	28
Learning & Opportunities (Children & Young People)	1	1
TOTAL	81	72

Section 4: Internal Audit Performance

Performance Indicators

- 4.1 The Audit Committee has previously agreed the key performance indicators that should be reported to it relating to the performance of the Internal Audit service:

- 4.2 Due to the impact of Covid-19, minimal performance information is available as the majority of this information relates to planned audit work, which has understandably been very low in this period. Normal reporting of this information is planned for the next progress report

Planned Audit Work Completed in Period / Not Previously Reported

APPENDIX A

Audit Area	Assurance Objective	Final Report to Mgm't.	Overall Audit Opinion	Summary of Significant Issues
LEARNING AND OPPORTUNITIES:CHILDREN & YOUNG PEOPLE				
Nothing to report.				
CORPORATE RESOURCES				
Housing Rents – Core Financial Processes 2019/20	This audit examines the extent to which the operational risk and operational processes are effectively managed within the housing rents process to ensure that the right rents are collected from the right people, at the right time and that rents are properly accounted for.	29/01/20	Substantial Assurance	None
Core Financial Processes - Cash Book Audit 2019/20	To examine the extent to which the operational risks and operational processes are effectively managed within cash collection and cashbook to ensure that they are fit for purpose and that cash is properly collected, safeguarded and can be easily traced, receipted and reconciled.	13/03/20	Substantial Assurance	None
Civic Mayor Expenditure Review 2019/20	The objective of the review was to provide support to the development of documented governance arrangements within the Civic Mayor's Office, specifically in relation to expenditure.	20/03/20	Not Applicable - Guidance only	None
Core Financial Processes - Accounts Receivable Audit 2019/20	Examine the extent to which the operational risks and operational processes are effectively managed within the Accounts Receivable system / processes to ensure that billing takes place for goods and services that have been provided and that there are sound arrangements to maximise collections.	05/05/20	Substantial Assurance	None

Audit Area	Assurance Objective	Final Report to Mgm't.	Overall Audit Opinion	Summary of Significant Issues
Core Financial Processes - General Financial Ledger 19/20	Confirm that the controls that are in place within the general ledger system are operating well and ensure that the data input to the system both directly and from feeder systems is accurate.	27/05/20	Substantial Assurance	None
ECONOMY AND ENVIRONMENT				
Bus Service Operators Grant (June Claim)	Confirm expenditure and that it is in keeping with the conditions of the grant. Sign off the grant statement as true and fair as stipulated by the grant.	24/06/20	Not Applicable – Grant Claim verification	Grant signed, no issues raised.
ADULTS AND COMMUNITIES				
Troubled Families Grant (December to March)	Confirm expenditure and that it is in keeping with the conditions of the grant allowing Doncaster Council sign off.	n/a	Not Applicable – Grant Claim verification	Grant signed, no issues raised.
Schools Financial Value Standard (SFVS) Checks	Confirming Local Authority schools are complying with the Council's Statement on Internal Control requirements and that Schools Financial Value Standards are effectively embedded in schools.	n/a	Not applicable – Verification only	No significant issues raised.

Overdue Major Recommendations

APPENDIX B

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
ADULTS AND COMMUNITIES						
Deprivation of Liberties Standards (DOLS)	The DoLS team have not determined a series of specific exception reports that they require to provide management information on the processes carried out by the team. These would help inform them of any part of the process taking longer than expected, any cases stuck at particular stages, parts of the process not being completed or data quality errors that require correction.	Management information is not available to enable performance monitoring ensuring key targets are met. Data quality and processes issues cannot be detected and corrected.	The DoLS team will subsequently monitor the reports.	31/08/18	28/02/20	Complete The Power BI management reports are being used by Management during supervisions with staff and to inform them on performance and take any necessary action.
ECONOMY AND ENVIRONMENT						
Trading Standards and Food and Animal Safety	The Food and Animal Health team consists of 11 staff (2 vacant posts currently) all	Appropriate spans of control do not exist therefore	The Food and Animal Health and Trading Standards team structures will	31/12/19	30/11/20	The Trading Standards & Licensing structure has been revised to reduce the number of direct reports to the

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
RE Team Structure	<p>directly reporting to the Food and Animal Health Manager.</p> <p>The Trading Standards team consists of 22 staff all directly reporting to the Trading Standards Manager.</p> <p>These structures do not follow the HR Structure Review Policy and Procedure in terms of spans of control and are considered to be excessive.</p>	<p>the Managers are unable to support all staff adequately.</p> <p>The quality of work cannot be effectively reviewed with such minimal levels of supervisory time.</p>	be reviewed to ensure appropriate spans of control exist to ensure Managers are able to fully support the staff within the teams.			manager from 22 to 12 and this has been in effect for the past 6 months. Food Safety, Animal Health and Health and Safety direct reports remains at 15 and this has been the case for the past 6 years. Currently this works but this will be reviewed post Covid and Brexit once we can fully understand pressures on the team
Trading Standards and Food and Animal Safety Regulators code and Food Law Enforcement Policy	All authorities that engage in regulation and enforcement activities are required to publish their own regulators code that sets out how they will work and communicate with those that they	Staff may be working to differing rules / breaching rules as they are not clear on the rules in place. Non-	The draft regulators code written for all of Regulation and Enforcement and the Council Environmental Protection draft enforcement policy should be reviewed and amended as	01/01/20	31/08/20	Draft policy in line with Regulators Code and Food Law Code of Practice has been drafted. This needs sign-off through the governance process and will then be implemented across E&E

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>regulate. A draft regulators code was written for all of regulation and enforcement but has never been approved by full council, nor has it been published on the Council's website as required.</p> <p>In addition, a food law enforcement policy is required by the Food Law Code of Practice and should be made available to the public.</p> <p>There is also a Council Environmental Protection draft enforcement policy, which is not finalised. The previous enforcement policy was dated May 2013.</p> <p>A South Yorkshire</p>	<p>compliance with Food Law Code of Practice.</p>	<p>necessary. Once a decision regarding combining the documents has been made, the document(s) will be approved as necessary and published.</p>			

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	Food Safety Law Enforcement Protocol was produced in 2012 which was agreed between all food leads, however this was never sent to members for approval at Doncaster.					
Trading Standards and Food and Animal Safety Warrant Cards	The warrant cards have not been updated as required to incorporate legislation changes. These were originally delayed due to the impact of Brexit. In the event of a big operation being carried out, out of date warrant cards could jeopardise the outcome.	Non compliance with legislation.	Warrant cards will be updated as soon as possible in line with legislation. These will be regularly reviewed as legislation changes come into effect.	31/12/19		Complete All Brexit related changes to warrant cards were completed (Trading Standards) and authorised sheets (Food Safety).
Trading Standards and Food and Animal Safety Use of Private	For the safety of staff, pool cars should be used for all work related visits. Currently, there are some mileage claims made where staff	Welfare of staff may not be ensured.	Management will ensure that pool cars or the trading standards designated vehicle are used in work related visits	13/03/20		Complete (awaiting evidence) Officers have been reminded through the PDR and 1:1 process that if they are using their own vehicles at work they must have appropriate

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
Vehicles	<p>have used their own vehicle for work purposes, some of these are because a pool car has not been available.</p> <p>Given threats that have been made against the teams in recent months and the nature of enforcement work, the use of private vehicles is an unnecessary risk to staff.</p>		<p>wherever possible.</p> <p>Management will ensure that all vehicles being used during the course of work have appropriate checks undertaken even if no mileage claims are made.</p>			<p>approvals and insurance even if they do not claim the mileage allowance. Email shared service wide to remind all employees to ensure they have business use when using their own cars, irrespective of mileage claims.</p>
<p>Trading Standards and Food and Animal Safety</p> <p>Lone Working</p>	<p>To ensure the welfare of staff when working alone, food staff have recently been reminded by email of the lone worker scheme. This scheme requires staff to ring in with their pin number to register onto the system as lone working. However, not</p>	<p>Staff may be in danger when working alone as no one knows their location or whether they should be expected back (and are therefore missing).</p>	<p>Management will ensure that all food staff are registered on the lone worker scheme.</p> <p>Management will check that staff are utilising the system and further remind staff of the importance of using the lone worker</p>	31/03/20	30/11/20	<p>Due to Covid, no officers are currently lone working. However, after this issue was raised, the system was updated to ensure everyone was registered, and when lone working begins again, all will be reminded to use the system.</p>

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>everyone in the food team are registered and utilising the Lone Worker System.</p> <p>Given threats against staff and the nature of the work undertaken this is essential and its use should be enforced.</p>		<p>scheme and the process to follow.</p>			
<p>Trading Standards and Food and Animal Safety</p> <p>28 day deadline</p>	<p>All inspections should be completed within 28 days of their inspection due date. However, this target is never met and it is understood this situation is not unique to Doncaster and is common amongst other local authorities.</p> <p>The team however, do work in priority order and, therefore, higher risk premises will be inspected prior to the lower risk</p>	<p>Inspections not being completed in time resulting in criticism from the Food Standards Agency.</p>	<p>Inspections will be allocated in plenty of time in order for staff to be able to plan their work to be able to complete inspections within the 28 day deadline of their due date.</p> <p>Priority will be given to any inspections becoming due (in particular higher risk categories) to ensure they are completed as soon as possible to their due date.</p>	<p>30/04/20</p>	<p>31/03/21</p>	<p>Unable to implement this action due to Covid – once business as usual does restart, there will be a significant backlog which will take time to overcome and the 28-day target will remain in flux for the current FSA year. This has been recognised by the FSA as a challenge and allowances have been made in the 2019-2020 returns.</p>

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	<p>premises.</p> <p>Testing revealed that there are a number of inspections in the higher risk categories that are overdue. All Category A and B overdue inspections have now been allocated to officers. It is noted that the Food and Animal Health team currently have 2 vacant posts and that this will have an impact on this work.</p>		<p>Spot checks will be carried out to confirm that inspections are being allocated promptly to ensure deadlines are being met.</p> <p>Performance reports that show this information will be circulated at team meetings.</p>			
CORPORATE RESOURCES						
<p>ICT Mobile Devices</p> <p>Reconciliation of Hard Drives</p>	<p>The security measures in place to protect information on hard drives is secured by Bitlocker encryption. All encryption codes are preset the same when being configured and there is no guidance to</p>	<p>Data on hard drives is at risk of being inappropriately accessed.</p> <p>General Data Protection Regulations and the Information</p>	<p>Hard-drives will be removed by the contractor when they dispose of them appropriately. The contractor will record the hard-drive serial number against the relevant asset badge number and will confirm by</p>	31/03/20	31/08/20	<p>Until the contract is in place with the contractor, devices remain on site at the Civic Office. Once the contract is in place the contractor will remove devices from premises with hard-drives still installed and will provide the serial numbers for DMBC to reconcile against their records.</p>

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>instruct employees to change this when issued. Therefore most employees will have the same Bitlocker code</p> <p>Where hard drives are removed from devices waiting for disposal these are stored for a period of time before being appropriately destroyed and are therefore unsecure.</p> <p>Although serial numbers are present on hard drives there is no record maintained of these when hard drives are stored. A reconciliation cannot be carried out to ensure that all hard drives have been destroyed.</p>	<p>Security Policy may be breached leaving the Council subject to risks of reputation, litigation and professional negligence.</p>	<p>way of certificate that hardware has been disposed of appropriately. The report will be used to reconcile against the Council's inventory record of which devices that have been disposed of.</p>			

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
<p>ICT Mobile Devices</p> <p>Guidance for Bitlocker Encryption</p>	<p>The security measures in place to protect information on hard drives is secured by Bitlocker encryption. All encryption codes are preset the same when being configured and there is no guidance to instruct employees to change this when issued. Therefore most employees will have the same Bitlocker code</p> <p>Where hard drives are removed from devices waiting for disposal these are stored for a period of time before being appropriately destroyed and are therefore unsecure.</p> <p>Although serial numbers are present</p>	<p>Data on hard drives is at risk of being inappropriately accessed.</p> <p>General Data Protection Regulations and the Information Security Policy may be breached leaving the Council subject to risks of reputation, litigation and professional negligence.</p>	<p>Guidance will be produced and communicated to all staff to ensure that their Bitlocker code is updated from the original setting.</p>	<p>31/03/20</p>	<p>30/11/20</p>	<p>This cannot progress until all users have had their laptops/desktops upgraded from the current version of Windows to the latest (1909) version. This is currently ongoing but is having to occur slowly due to over 2,500 staff who are working from home. Additionally, there are many hundreds of devices in buildings which are not being used and to which the updates cannot be made at the moment. A plan to progress this, once everyone is on Windows 1909, is currently being formulated.</p>

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	<p>on hard drives there is no record maintained of these when hard drives are stored. A reconciliation cannot be carried out to ensure that all hard drives have been destroyed.</p>					
<p>ICT Mobile Devices Arrangement for Disposal Service</p>	<p>Whilst a contractor currently provide a disposal service of ICT devices and equipment, there is no formal contract in place.</p>	<p>General Data Protection Regulations and the Information Security Policy may be breached leaving the Council subject to risks of reputation, litigation and professional negligence.</p>	<p>Advice will be sought from the Strategic Procurement Team to ensure that appropriate contract arrangements are in place to dispose of hardware and equipment.</p>	<p>31/03/20</p>	<p>31/08/20</p>	<p>Progress was underway to ensure that an appropriate contract was in place. This has been delayed due to COVID-19 but will be picked up again to progress.</p>