



Doncaster Council

Report

Date: 19th October 2020

To the Chair and Members of the
AUDIT COMMITTEE

INTERNAL AUDIT REPORT FOR THE PERIOD: JULY TO SEPTEMBER 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 the period of July to September 2020.
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 original plan was revised at the June Audit Committee. We have further worked with management in reviewing Service Plans and assessing changes in service provision; this work has not identified any additional areas for urgent review to date. To maintain flexibility in delivery we are continuing to work on the areas detailed in the plan approved at the June meeting at the same time as managing emerging new investigations/lines of enquiry.

5. We will continue to update the audit plan in accordance with our relevant standards and circulate an updated agreed version to audit committee members when available so they are aware of and can note the revisions.

Section 2: Audit Work Undertaken During the Period

6. In the June report we updated that we have now resumed some of our routine and planned audits after being heavily involved in Covid responsive work. During the period July to September, more routine planned work was carried out with work support the pandemic recovery diminishing. Detail of this work is set out in the report.
7. We have a substantial amount of work in progress, with the majority of work on planned audits or non-Covid responsive work, which we will be able to report in the next quarterly update. We are finding that efficiencies are attained e.g. in travel time to meetings and being able to access people more easily meaning some areas of work can be completed quicker. Unfortunately, we are also finding that audits are taking longer to complete due to working with teams still needing to prioritise resources to address the pandemic recovery. We are working with other audit teams to establish methodologies to help mitigate this.

Section 3: Progress on the implementation of audit recommendations

8. This has been a high priority area of work in this period and we have worked extensively with management in this area. We have been able to agree the successful implementation of a number of previously actions. Where this has not yet been possible, we have worked with management in agreeing appropriate revised timescales and any mitigations that could be put in place prior to full implementation. We have also agreed prioritisation of actions where possible i.e. with a view to mitigating higher risks at the earliest opportunity. Where possible we have aimed for management to implement these actions within the next quarter. However, this has not been possible in some instances due to the council-wide reprioritisation of resources due to the Covid-19 situation and other work prioritisations. This has been most prominent for the Trading Standards teams and others in the enforcement area due to the greatly heightened workloads in interpreting and enforcing ongoing changes in Covid related legislation and guidance and in their critical role in ensuring the safety of PPE for schools, care homes and all other users of PPE.
9. There were 5 high risk level overdue recommendations i.e. actions that had passed their original agreed implementation dates. All 5 (7 reported for previous period) high risk level recommendations awaiting implementation have had revised implementation dates agreed by the relevant Assistant Directors. These are made up of 4 from Economy and Environment and 1 for Corporate Resources. Details of these, including the revised implementation dates, are recorded at Appendix B.

10. The total number of overdue medium and low risk level recommendations was 51 (60 reported for previous period), again revised implementation dates have now been agreed for all of these actions. The majority of these fall within the Economy & Environment and Corporate Resources directorates.
11. The current number of audit recommendations agreed and awaiting implementation is 62 (72 reported previously), of which 57 had passed their agreed implementation dates and revised dates have been agreed, as set out above. Moving forward we will monitor the actions against the revised implementation dates, which have been agreed with Assistant Directors. Any future revisions to the dates must be approved in the normal manner with any concerns being escalated in the first instance to the Section 151 Officer.
12. Of the 62 recommendations, 5 have not yet passed their originally agreed implementation dates. Further information on audit recommendations is set out in Section 3 of this report.
13. As detailed above, there has been substantial work carried out in this area and we are fully sighted on all the reasons for the delays and plans for delivery. Additional support has been provided to understand the risk of the delay and look at alternatives. Having undertaken a thorough review of the risk in this area, we have assessed the situation as satisfactory and will continue to tightly monitor and manage this area.

Section 4: Performance Information

14. 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. We will be in a position to update on the regular performance information in the next quarter report, when the outcome of more planned/routine audits will be available.
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 as was also reported in the July 2020 progress report.

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

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
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; <ul style="list-style-type: none">• Better access to good fulfilling work• Doncaster businesses are supported to flourish• Inward Investment	
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;	

<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 • 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>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> <p>The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.</p>

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 05/10/20]

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 05/10/20]

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 06/10/20]

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

TECHNOLOGY IMPLICATIONS [PW 07/10/20]

24. There are no specific technology implications in relation to this report. Updates on the outstanding actions relating to ICT Mobile Devices (Reconciliation of Hard Drives and Guidance for Bitlocker Encryption) are included in Appendix B. The action relating to disposal services is now complete.

EQUALITY IMPLICATIONS [PJ 30/09/20]

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 07/10/20]

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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**Doncaster
Council**

Doncaster Council

Internal Audit Progress Report

July to September 2020

Section 1: Revisions to the Audit Plan

- 1.1. The 2020/21 Audit Plan was originally scheduled to be approved by the Audit Committee in 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 reflected:

- The work of the audit team during the response period. Where Covid response work is still ongoing or has arisen since our last progress report, this is set out in para 2.8.
 - 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 ongoing and is being adjusted for in our audit planning as are any other new or emerging risks / issues
 - Other planned work for the team for the remainder of the year.
- 1.2. We continue working with Senior Management, the Policy, Insight and Change Unit and other relevant teams within the Council 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. We are also sense checking our planning and approach with other Audit Teams in the region with whom we network regularly with. This will ensure that audit resources continue to be targeted to reviewing the highest risks to the council.
- 1.3. We have further worked with management in reviewing Service Plans and assessing changes in service provision. We will 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 and can note the revised plan.

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 July to September, in addition to continuing to support the pandemic recovery, we have resumed work on some of our routine and planned audits. There are however some efficiencies e.g. in travel time to meetings and being able access people more easily meaning some work can be completed quicker. However, many of the audits have taken longer to complete due to customers still needing to prioritise resources to address the pandemic recovery. Additionally, some audit types are not easily undertaken remotely e.g. investigations, and some grant based work

- 2.2 We have also been engaged in resource intensive, ongoing, responsive work, both Covid and non - Covid related and much of this is not able to be reported upon at this point in time but will be in future progress reports.
- 2.3 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 July to September 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 continued to undertake 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 still 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 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'. 	<p>Complete</p> <p>The guide was published by the Doncaster Community Hub. Regular reviews and revisions of the guide took place but further changes will be minimal.</p>
<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. 	<p>This work peaked in Quarter 1 and reduced to very much lower levels in Quarter 2. It is expected that work in this area will again unfortunately increase.</p>
<p>Finance and Procurement</p> <ul style="list-style-type: none"> • Involvement with the Business Rates Grant payment process. • Involvement with the Business Rates Grant Post Assurance work. 	<p>Completion of the Business Rate Grants is undertaken on a weekly basis.</p> <p>Provided support with fraud risk assessments and monthly assurance reporting to Government. Post assurance checking to be carried out using a nationally available system such as Spotlight or NFI.</p>

Audit Area	Update
<ul style="list-style-type: none"> • Assistance with PPE stockholding control. • Infection control grant letters to care providers informing of grants awarded. • Supplier Relief Scheme – as part of the Covid work the Supplier Relief Scheme was added to the plan to give assurance on the scheme. Prior to the work commencing a second stage complaint regarding the scheme was received and investigated by Internal Audit. The audit work originally planned is still required. 	<p>Continued assessment of stock accuracy and control arrangements.</p> <p>Infection Control Letters work is now complete although assistance is being provided as required with round 2 in October 2020</p> <p>The complaint has been investigated and responded to.</p> <p>The audit review remains outstanding.</p>
<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>Data Breach Review An urgent quick review (24 hour response) was undertaken to ensure appropriate protocols and controls had been adhered to within the Council following the release of confidential information by another party. The review concluded that our arrangements met the standards expected of the organisation and that no breaches had occurred here.</p>	Complete
<p><u>Non – Covid-19 Responsive work</u></p>	
<p>Adult Social Care Fees and Charges Implementation Support</p>	<p>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 managed.</p>
<p>Doncaster East Internal Drainage Board (DEIDB)</p>	<p>Support was provided to the Board in finalising a governance review of a major project. Independent</p>

Audit Area	Update
	<p>consultants were engaged to support this review and their findings assessed by the Board.</p> <p>Ongoing support and advice is still provided to the Portfolio Holder and Chair of Board regarding residual matters still to be resolved.</p>
<p>National Fraud Initiative</p> <p>Preparations have been completed for the data extract and subsequent upload for the National Fraud Initiative 20/21.</p>	<p>From here the data is matched at a national level for investigation as appropriate when available in early 2021.</p>
<p>Highways Grants – (3 separate Grant Schemes)</p>	<p>Assisting / providing evidence to the External Auditor for their national audit of the Highways Grants.</p>
<p>Environmental Services Improvement Plan</p> <p>This item of work was identified during 2019 and included in the 2020/2021 Internal Audit Plan</p> <p>It involved supporting this key work are in a number of ways:</p> <ol style="list-style-type: none"> 1) Providing assurance to stakeholders that actions implemented have been met and are set to achieve their intended outcomes. 2) Providing audit advice on system changes arising during the project 3) Providing ad hoc support and advice on control and governance issues identified. 	<p>This work is still in early stages but will add value in a key areas of the Council's operations.</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, as many Services were dealing with emergency Covid responses or had incurred disruption due to the pandemic in this time. Since June, this has been a high priority area of work and we have worked extensively with management in this area. We have been able to agree the successful implementation of a number of previous actions. Where this has not yet been possible, we have worked with management in agreeing appropriate revised timescales and any mitigations that might be put in place before full implementation. We have also agreed prioritisation of actions where possible i.e. with a view to mitigating higher risks at the earliest opportunity. Where possible we have aimed for management to implement these actions within the next quarter. However this has not been possible in some instances due to the council-wide reprioritisation of resources due to the Covid-19 situation and other work prioritisations. Accordingly, this report records the current status in respect of outstanding and / or overdue actions.
- 3.5 There were a total of 57 actions (67 previous period) which were overdue i.e. that have passed their agreed implementation date. A breakdown of these via Directorate is detailed in the table below and details of all these actions has recently been circulated to the relevant Assistant Directors. All these 57 recommendations have had revised dates agreed by their relevant Assistant Directors and we will tightly monitor and report on the achievement of these revised dates.

3.6 The detail of the high level recommendations and revised implementation dates is provided in Appendix B.

Directorate	Number of high risk level recommendations overdue at 30/09/20				Number of medium / lower risk level recommendations overdue at 30/09/20			
	At 02/07/18	At 10/03/20	At 30/06/20	At 29/09/20	At 02/07/18	At 10/03/20	At 30/06/20	At 29/09/20
Adults, Health & Wellbeing (AHWb)	16	1	0	0	53	0	8	4
Economy & Environment (EE)	0	3	4	4	11	10	31	31
Corporate Resources (CR)	0	0	3	1	22	7	20	17
Learning & Opportunities (Children & Young People) (LOCYP)	0	0	0	0	10	0	1	0
Council Wide	0	0	0	0	2	0	0	0
TOTAL	16	4	7	5	98	17	60	52

3.7 The main area where there has been significant delays is:

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. Delays are, in the main, due to the teams resources being needed to support the Covid-19 situation which is still very much an ongoing issue. In addition to their existing responsibilities and workloads they are responsible for interpreting and enforcing ongoing changes in Covid related legislation and guidance and have critical role in ensuring the safety of PPE for schools, care homes and all other users of PPE. Revised dates and actions for the major rated actions are set out in Appendix B and any available resource is being prioritised to address these areas. 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 the 30 actions had original implementation dates between 31/03/20 and 30/06/20 i.e. the initial pandemic response period. Revised implementation dates have been approved for all these actions.

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

Directorate	No. of rec's at 10/03/2020	No. of rec's at 30/06/2020	No. of rec's at 29/09/2020
Adults, Health and Wellbeing	9	8	4
Economy & Environment	39	35	35
Corporate Resources	32	28	23
Learning & Opportunities (Children & Young People)	1	1	0
TOTAL	81	72	62

3.9 Having undertaken a thorough review of the risk in this area, we have assessed the situation as satisfactory and will continue to tightly monitor and manage this area.

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 performance information relates to planned audit work completed. A number of audits have been started and are currently being worked in this period, we will be in a position to update on the regular performance information in the next quarter report, when the outcome of more planned/routine audits will be available.

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				
Blue Badge Implementation Grant 31/3936	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.
Core Financial Processes - Accounts Payable Audit 2019/20	Examine the extent to which the operational risks and operational processes are effectively managed within the Accounts Payable system / processes to ensure that payments for goods and services that have been provided and that there are sound arrangements to minimise fraudulent and incorrect payments.	19/02/20	Substantial Assurance	None
ECONOMY AND ENVIRONMENT				
Highways Grants - No 31/3693, No.31/3221 and No.31/3296	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.
ADULTS AND COMMUNITIES				
Troubled Families Grant (April to July)	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	Grant signed, no issues raised.

Audit Area	Assurance Objective	Final Report to Mgm't.	Overall Audit Opinion	Summary of Significant Issues
			verification	

Overdue Major Recommendations

APPENDIX B

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
ECONOMY AND ENVIRONMENT						
Trading Standards and Food and Animal Safety RE Team Structure	<p>The Food and Animal Health team consists of 11 staff (2 vacant posts currently) all 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>Appropriate spans of control do not exist therefore 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>	The Food and Animal Health and Trading Standards team structures will be reviewed to ensure appropriate spans of control exist to ensure Managers are able to fully support the staff within the teams.	31/12/19	31/03/21	The Trading Standards & Licensing structure has been revised to reduce the number of direct reports to the 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 The implementation date for this action has subsequently been revised to reflect the anticipated Covid restrictions.
Trading Standards	All authorities that engage in regulation	Staff may be working to	The draft regulators code written for all	01/01/20	31/03/21	Draft policy in line with Regulators Code and Food

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
<p>and Food and Animal Safety</p> <p>Regulators code and Food Law Enforcement Policy</p>	<p>and enforcement activities are required to publish their own regulators code that sets out how they will work and communicate with those that they 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</p>	<p>differing rules / breaching rules as they are not clear on the rules in place.</p> <p>Non-compliance with Food Law Code of Practice.</p>	<p>of Regulation and Enforcement and the Council Environmental Protection draft enforcement policy should be reviewed and amended as necessary. Once a decision regarding combining the documents has been made, the document(s) will be approved as necessary and published.</p>			<p>Law Code of Practice has been drafted. This needs sign-off through the governance process and will then be implemented across E&E.</p>

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>Protection draft enforcement policy, which is not finalised. The previous enforcement policy was dated May 2013.</p> <p>A South Yorkshire 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.</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>	<p>31/03/20</p>	<p>31/03/21</p>	<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. The implementation date for this action has subsequently been revised to reflect the anticipated Covid restrictions.</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 Food Standards Agency year. This has been recognised by the Food Standards Agency as a challenge and allowances have been made in the 2019-2020 returns. The implementation date for this action has subsequently been revised to reflect the anticipated Covid restrictions.</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	31/10/20	<p>The contract has only very recently commenced (01/09/20). Due to the requirement of the contractor to collect devices and for them to work through the devices/badge numbers and provide Doncaster Council with the information to be able to reconcile to own records, it requires a little time for this to</p>

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	<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>			<p>be carried out.</p>

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<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> <p>Due to the fact that the majority of devices are in peoples homes and inaccessible by other people or simply not in use, this issue has been downgraded to LOW risk status. Reliance on staff maintaining 2 passwords causes resourcing issues within the IT team. Accordingly, alternate</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>solutions to establish dual factor authentication will be looked into to.</p> <p>Reduced to low risk and alternate solution to be established</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>Complete</p>