



Doncaster Council

Report

Date: 27th January 2021

To the Chair and Members of the
AUDIT COMMITTEE

**INTERNAL AUDIT REPORT FOR THE PERIOD: OCTOBER TO DECEMBER
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 October to December 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 Management Actions arising from 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 and has been continually reviewed during the year with a formally revised version issued in December 2020. Section 1 sets out further detail and any further changes to date

Section 2: Audit Work Undertaken During the Period

5. 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 October to December, more routine planned work was carried out with work supporting the pandemic recovery diminishing. Detail of this work is set out in the report.
6. 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 future updates. 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 still finding that audits are taking longer to complete due to working with teams still needing to prioritise resources to address the pandemic recovery. This is consistent with other audit teams who we work with and also at a national level.

Section 3: Progress on the implementation of Management Actions arising from Internal Audit recommendations

7. 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 agreed management 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. 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. They have a critical role in ensuring the safety of PPE for schools, care homes and all other users of PPE as well as EU exit / transition arrangements.
8. There are 4 high risk level overdue management actions i.e. actions that had passed their original agreed implementation dates which are all with Trading Standards as noted above. All these 4 (5 reported for previous period) high risk management actions had revised implementation dates agreed by the relevant Assistant Directors in previous periods and these dates have not yet passed. The previously overdue high risk action implemented during this period was from the Corporate Resource ICT Mobile Devices review in line with its agreed revised date. Details of these, including the revised implementation dates, are recorded at Appendix B.

9. The total number of overdue medium and low risk level management actions was 46 (52 reported for previous period), again revised implementation dates have now been agreed for all of these actions and none of these have passed those dates. The majority of these fall within the Economy & Environment (31) and Corporate Resources (12) directorates.
10. The current number of management actions agreed and awaiting implementation is 64 (62 reported previously), of which 50 had passed their original agreed implementation dates and revised dates have been agreed, as set out above. As previously reported, 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.
11. Of the 64 management actions, 14 have not yet passed their originally agreed implementation dates. Further information on audit recommendations is set out in Section 3 of this report.
12. As detailed above, there has been substantial work carried out in this area. Through discussions with the relevant managers, 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

13. Due to the impact of Covid-19, minimal performance information is available as the majority of this information relates to planned audit work completed, which has understandably been low in this period with high levels of responsive work and planned audit work being work in progress. Key indicators are over the timeliness of the issue of draft and final reports and these have all been issued within target timescales. Full reporting is expected to be achieved in the 2021/22 financial year.
14. The fundamental 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 October and July 2020 progress reports.

RECOMMENDATIONS

15. 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 management actions arising from Internal Audit recommendations

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

16. 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

17. 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

18. Not applicable - for information only

REASONS FOR RECOMMENDED OPTION

19. Not applicable - for information only

IMPACT ON THE COUNCIL’S KEY OUTCOMES

20. 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 	
<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 • 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 	<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>

to provide effective leadership and governance	
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RISKS AND ASSUMPTIONS

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

LEGAL IMPLICATIONS [SRF 15/01/21]

22. 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 18/01/21]

23. 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 [RH 19/01/21]

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

TECHNOLOGY IMPLICATIONS [PW 15/01/21]

25. There are no specific technology implications in relation to this report.

EQUALITY IMPLICATIONS [PJ 09/01/21]

26. 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 17/01/21]

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

CONSULTATION

28. 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

29. 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

October to December 2020

Section 1: Revisions to the Audit Plan

- 1.1. Work continued in this period in making sure our workplan reflected the needs and risks of the Council during this unprecedented year. A revised plan was presented and approved by Directors in December 2020 and then confirmed with Audit Committee members. The plan reflects completed and ongoing work as well as work intended to be undertaken in the final months of this financial year.
- 1.2. We will continue to work with all relevant teams within the Council to ensure our plan for the remainder of the year remains relevant and this work will also provide information to help shape the Internal Audit Plan for 2021/22, the planning for which is already underway. We are also sense checking our planning and approach with other Audit Teams in the region that are in our working network. This will ensure that audit resources continue to be targeted to reviewing the highest risks to the council.
- 1.3. This plan is attached for reference at Appendix C. Members should also note two further changes to that plan which are the deferral of the Direct Payments Working Group Support and Heritage Service: Arts and Culture Review due to the activity / service not taking place due to Covid.

Section 2: Audit Work Undertaken During the Period

- 2.1 During the period October to December, the majority of our work has been on our routine and planned audits as well as 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. Operationally and as previously reported, there are 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
- 2.3 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. Our work carried out during the initial pandemic response period and subsequent to that will also be pivotal to that opinion.

Internal Audit Opinion

2.4 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

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

Audits providing ‘limited’ assurance opinions

2.6 No limited assurance opinions were given this quarter.

Responsive Audit Work and Investigations

2.7 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, although this is considerable less than the previous periods. A summary of the important / significant pieces of work that have been completed or are still ongoing is provided below:

Audit Area	Update
<u>COVID-19 Responsive Work</u>	
Communities Cell Work: <ul style="list-style-type: none"> Attendance at Voluntary, Charity, and Faith Sector (VCFS) Workstream Cell meetings. 	Continued attendance at VCFS Workstream Cell meetings for awareness and provision of advice where required.
Excess Deaths and Data Cells Work: <ul style="list-style-type: none"> Supporting SPU in daily monitoring and 	Ongoing daily work to support

Audit Area	Update
reporting on local deaths (using data from Coroners and Registrars).	SPU. This is a quick daily task using the section's data software to help improve the efficiency of the reporting by SPU.
<p>Finance and Procurement</p> <ul style="list-style-type: none"> • Involvement with the Business Rates Grant payment process. • Business Rates Grant Reconciliation • Involvement with the Business Rates Grant Post Assurance work. • Assistance with PPE stockholding control. 	<p>Completion of the Business Rate Grants is undertaken on a weekly basis.</p> <p>A reconciliation of all Business Rates Grants paid up to the end of September 2020 has been completed.</p> <p>Provided support with fraud risk assessments and monthly assurance reporting to Government. Post assurance checking to be carried out by Internal Audit. Nationally available systems such as Spotlight or NFI may also be used.</p> <p>Completed assessment of stock accuracy and control arrangements.</p>
<u>Non – Covid-19 Responsive work</u>	
Adult Social Care Fees and Charges Implementation Support	This extensive piece of work is now complete bar any ad hoc / residual issues and has put billing and reconciliation arrangements in place which were not previously possible.
National Fraud Initiative Preparations have been completed for the data extract and subsequent upload for the National Fraud Initiative 20/21.	From here the data is matched at a national level for investigation as appropriate when available in early 2021.

Audit Area	Update
School Academisation	Support has been provided to the School Improvement Team in reviewing the academisation process at a school and to identify improvement points in future academisations and over governance arrangements in this area.
Primary School Investigation	Significant investigative work has been undertaken at a Doncaster primary school relating to the school's administration of finances. Whilst the investigative work has been completed, disciplinary action is still ongoing and there is significant work in supporting the school in implementing new or revised systems and processes
Annual Fraud and Error Report	The Annual Fraud and error report has been compiled from work undertaken by the Internal Audit Team and other teams who work in this area. It is reported upon as a separate agenda item for this committee.

Section 3: Implementation of Management Actions arising from 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 agreed management actions 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 management actions are reported routinely by Internal Audit to the Audit Committee.
- 3.4 This has continued to be 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 continued working 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. Some revised dates are having to be extended to reflect the ongoing 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 50 actions (57 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 50 management actions 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 management actions and revised implementation dates is provided in Appendix B.

Directorate	Number of high risk level management actions overdue at 31/12/20					Number of medium / lower risk level management actions overdue at 31/12/20				
	At 02/07/2018	At 10/03/2020	At 30/06/2020	At 29/09/2020	At 31/12/2020	At 02/07/2018	At 10/03/2020	At 30/06/2020	At 29/09/2020	At 31/12/2020
Adults, Health & Wellbeing (AHWb)	16	1	0	0	0	53	0	8	4	3

Economy & Environment (EE)	0	3	4	4	4	11	10	31	31	31
Corporate Resources (CR)	0	0	3	1	0	22	7	20	17	12
Learning & Opportunities (Children & Young People) (LOCYP)	0	0	0	0	0	10	0	1	0	0
Council Wide	0	0	0	0	0	2	0	0	0	0
TOTAL	16	4	7	5	4	98	17	60	52	46

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 actions. 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 had previously been approved for all these actions to 31/03/2021. Due to the ever developing Covid situation we have agreed revised extensions where it is clear already that the revised date of 31/03/2021 cannot be met. The Head of Service will provide assurance over the seized goods held in the secure store by carrying out a stock check and reconciling these to underlying records to ensure that all goods are accounted for. We have agreed with service management that this is priority area to be progressed whilst their resources are currently so limited. Ongoing monitoring of their outstanding actions remains a priority and progress will be made where possible.

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

Directorate	No. of actions at 10/03/2020	No. of actions at 30/06/2020	No. of actions at 29/09/2020	No. of actions at 31/12/2020
Adults, Health and Wellbeing	9	8	4	3
Economy & Environment	39	35	35	35
Corporate Resources	32	28	23	26
Learning & Opportunities (Children & Young People)	1	1	0	0
TOTAL	81	72	62	64

- 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 this information relates to planned audit work completed, which has understandably been low in this period with high levels of responsive work and planned audit work being work in progress . Key indicators are over the timeliness of the issue of draft and final reports and these have all been issue within target timescales. Full reporting is expected to be achieved in the 2021/22 financial year.

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				
Payroll Processing	To ensure that the systems and processes remain well controlled within the new i-Trent Payroll System and to ensure that there are sound Governance arrangements in place.	November 2020	Reasonable Assurance	10 medium risk and 2 low risk management actions
Bus Service Operators Grant (December 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.	December 2020	Not Applicable – Grant Claim verification	Grant signed, no issues raised.
Password and User Account Management	To ensure that the process and procedures in place for creating, amending and deleting members of staff access from Council systems and buildings are robust and effective, and to make appropriate recommendations for improvement where applicable.	December 2020	Substantial Assurance	1 medium risk and 2 low risk management actions
Core Financial Systems – Cash Book	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	January 2021	Substantial Assurance	No recommendations for the cash book system.

Audit Area	Assurance Objective	Final Report to Mgm't.	Overall Audit Opinion	Summary of Significant Issues
	reconciled.			
ECONOMY AND ENVIRONMENT				
Homes and Communities Agency Grant (HCA)	Grant certification. Confirm expenditure and that it is in keeping with the conditions of the grant.	November 2020	Not Applicable	No report, grant certification only.
ADULTS AND COMMUNITIES				
Troubled Families Grant (August to November)	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.
Adult Social Care Fees and Charges	This piece of work will provide advice and consultancy to those areas rolling out the charges to ensure that they are robustly delivered and that any associated risks are well managed.	August 2020	N/A consultancy / advice	None

Overdue High Risk Management Actions arising from Audit 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	<p>31/03/21</p> <p>30/06/21</p>	<p>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. Covid compliance work and the ongoing uncertainty regarding the impact of the EU exit means we are unsure of the exact impact on us and this review will take place in</p>

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
						due course. There are also difficulties in recruiting Port qualified staff. Resources are currently being moved around internally to ensure suitable qualified staff are available for all required tasks.
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 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. In addition, a food law	Staff may be working to differing rules / breaching rules as they are not clear on the rules in place. Non-compliance with Food Law Code of Practice.	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 necessary. Once a decision regarding combining the documents has been made, the document(s) will be approved as necessary and published.	01/01/20	31/03/21	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. The enforcement rationale needs to be in place to show a consistent approach to any enforcement activity carried.

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>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 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>					
Trading Standards and Food and	To ensure the welfare of staff when working alone, food staff have	Staff may be in danger when working alone	Management will ensure that all food staff are registered	31/03/20	31/03/21	Due to Covid, no officers are currently lone working. However, after this issue was

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
Animal Safety Lone Working	<p>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 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>	as no one knows their location or whether they should be expected back (and are therefore missing).	<p>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 scheme and the process to follow.</p>			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.
Trading Standards and Food and Animal Safety 28 day deadline	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	Inspections not being completed in time resulting in criticism from the Food Standards Agency.	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.	30/04/20	31/03/21 30/06/21	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

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>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 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>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>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>			<p>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> <p>Significant backlog of routine and new food inspections has developed due to the Covid pandemic. A letter has been sent to the FSA outlining our position and they have reassured that DMBC are delivering the high priority activities that they are expecting. Covid compliance, inspection of high risk businesses and compliance for food imports at the airport remain a priority.</p>

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
CORPORATE RESOURCES						
ICT Mobile Devices Reconciliation of Hard Drives	<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</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>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 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>	31/03/20	31/10/20	Complete

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	<p>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>					