



Doncaster Council

Report

Date: 26th January 2022

To the Chair and Members of the AUDIT COMMITTEE

INTERNAL AUDIT REPORT FOR THE PERIOD: October 2021 to December 2021

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 2021.
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 approved at the April Audit Committee and has been continually reviewed throughout the year in accordance with our agile approach to auditing.

Section 2: Audit Work Undertaken During the Period

5. During the period October to December, the majority of our work continued to be on our routine and planned audits as well as resource intensive, ongoing, responsive work, both Covid and non-Covid related. Operationally and as previously reported, the majority of the teams work is still being delivered virtually which carries both positive and negative implications.

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

6. This has continued to be a high priority area of work and we have worked extensively with management in this area. Management have implemented a number of actions, which we have been able to agree as fully implemented. 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 have had 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.
7. There are 3 high risk level overdue management actions i.e. actions that had passed their original agreed implementation dates which are all with Trading Standards and Food Safety. All these 3 (as reported for previous period) high risk management actions have revised implementation dates agreed by the Assistant Director who has confirmed that service pressures due to Covid response prioritisation are being faced nationally and the implementation of audit recommendations will inevitably be impacted upon. Details of these, including the revised implementation dates, are recorded at Appendix B.
8. The total number of overdue medium and low risk level management actions was 28 (34 reported for previous period). Revised implementation dates have been agreed for these actions requiring a further extension of time. The majority of these fall within the Economy & Environment (27) directorate and of these, 21 are with Trading Standards and Food Safety.
9. A further factor regarding the low number of overdue actions is that there continue to be fewer service type reviews being done which generate generally larger numbers of findings. Instead a higher than traditional volume of internal audit work has been on more assurance based audits and investigative work. Having undertaken a thorough review of the risk in this area, we have assessed the situation as highly satisfactory corporately but with the isolated problematic area of Trading Standards and Food Safety. We will continue to tightly monitor and manage this area.

Section 4: Performance Information

10. The Service has recently undergone an External Quality Assessment in the form of a Peer Review by Rotherham Council's Head of Internal Audit against the United Kingdom Public Sector Internal Audit Standards. The outcome of this is being reported in full in a separate report to this Audit Committee. The assessment has confirmed that Doncaster's Internal Audit arrangements have again received the highest of the three possible ratings within the UKPSIAS standards and Code of Ethics, "Generally Conforms". This means that Doncaster's Internal Audit arrangements regarding its Charter, Policies and Processes are judged to be in conformance with the Standards.

11. Key operational indicators over the timeliness of the issue of draft and final reports, agreement of recommendations and customer satisfaction all remain very positive.
12. The plan for the remainder of the Financial Year has been assessed and the Head of Internal Audit considers that sufficient work will be delivered to be able to support his opinion on the Council's risk, governance and control arrangements. Any changes to this situation will be alerted to members of the Audit Committee before its next meeting in April where the Annual report of the Head of Internal Audit will be considered.
13. The Audit Committee of November 2021 approved the final version of the Annual Governance Statement (AGS) 2020/21. There is nothing further to update members of the Audit Committee on around progress over any of the ongoing significant governance issues within that statement.
14. The work delivered by the audit team provides a source of intelligence for the Annual Governance Statement. The work delivered in the year to date, has not identified any new areas of concern that should be considered for inclusion in the Annual Governance Statement for 2021/22. Additionally, work for the year to date has not identified any reason to result in a negative or limited annual opinion over the council's risk, governance and control arrangements.

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
 - the current position regarding the ability to deliver the annual opinion over the councils risk, governance and control arrangements

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	
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	
Doncaster Learning: Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling; <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

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

LEGAL IMPLICATIONS [SRF 14/01/22]

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 [RLI 13/01/22]

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 [SH 14/01/22]

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

TECHNOLOGY IMPLICATIONS [PW 17/01/22]

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

EQUALITY IMPLICATIONS [PJ 17/01/22]

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 13/01/22]

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

30. None

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**Doncaster
Council**

Doncaster Council

Internal Audit Progress Report

October to December 2021

Section 1: Revisions to the Audit Plan

1.1. The 2021/22 Audit Plan was approved by the Audit Committee on 29th April 2021. As the audit year progresses, the plan is reviewed to take account of any new and emerging risks and any responsive work arising. Additional work undertaken / added to the plan is resourced by the deletion or deferral of the assessed lowest risk current plan items. Significant changes to the plan for the period are set out below.

1.2. New significant pieces of work added to the work plan in the quarter are:

- Children's Safeguarding Unit
- Homelessness Waiver 2021 Review – requested by Audit Committee
- Adult Social Care Debt Management Arrangements
- Primary School Expenditure Review
- High Value Placement Review

1.3. Items of work removed from the plan are set out below; all these will be reassessed as part of the planning process ongoing for the 2022/23 year

- Recruitment
- Mosaic – Post Implementation Review
- Mosaic – Financial Administration
- Mosaic – Care and Case Flows
- Residential Care Services

1.4. We continue to work with all relevant teams within the Council to ensure our plan for this final quarter of the year remains relevant and this work will also provide information to help shape the Internal Audit Plan for 2022/23. We also continue to check our planning and approach with other Audit Teams in the regions and nationally that are in our working networks. This will ensure that audit resources continue to be targeted to reviewing the highest risks to the Council.

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. Operationally and as previously reported, the majority of the teams work is still being delivered virtually which carries both positive and negative implications. The team was part of the Pilot Scheme for the use of the

Civic Office which may bring about some changes to working practices when the current "Work from Home" rules are no longer in force

2.2 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

2.3 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

2.4 Summary conclusions on all significant audit work completed October to December 2021 and any completed work not previously reported, are set out in **Appendix A**.

Audits providing 'limited' assurance opinions

2.5 There was one audit report issued in the period with a limited assurance opinion. This was the Service Management Review that was undertaken by our outsourced IT audit providers.

2.6 The objectives of this review were to ensure that Service Management functions operate in line with best practice and that Key Performance Indicators are in place to give management confidence that processes continue to operate reliably.

2.7 The areas reviewed were:-

- Change Management (including elements of release and configuration management associated with the management of changes).
- Incident Management (including elements of the Council's major incident and crisis management processes associated with the management of high priority incidents); and
- Problem Management.

2.8 Processes operated by the Council's Emergency Planning Team were out of scope of this review.

2.9 The review of the controls in relation to Change, Incident and Problem management concluded that, whilst acknowledging processes are in place for all three areas, improvements are required to ensure that they operate in a formalised, approved and resilient manner. There was 1 High, 18 Medium and 4 low recommendations made that when implemented will enhance the current control environment.

All recommendations made were accepted by management and three have already been implemented with two being well in advance of their due date. The high level action related to strengthening and clarifying steps in the Incident Management Processes in the event of a cyber-security incident being reported and this is due to be implemented in this final quarter of the 2021/22 year. When these actions are implemented, this area will no longer be in a limited assurance position

Responsive Audit Work and Investigations

- 2.6 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 continues to be considerably less than the previous periods.

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 Performance 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 as are numbers of outstanding lower level management actions.
- 3.4 This has continued to be a high priority area of work and we have worked extensively with management in this area. Management have implemented a number of actions which we have been able to agree as fully implemented. 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 have had 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 31 actions (37 previous period) which were overdue i.e. that have passed their original agreed implementation date. A breakdown of these for

each Directorate is detailed in the table below. All these 31 management actions have had revised dates agreed by their relevant Assistant Directors and we will continue to 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 31/12/2021					Number of medium / lower risk level management actions overdue at 31/12/2021				
	At 31/12/2020	At 11/4/2021	At 28/6/2021	At 30/09/2021	At 31/12/2021	At 31/12/2020	At 11/4/2021	At 28/6/2021	At 30/09/2021	At 31/12/2021
Adults, Health & Wellbeing (AHWb)	0	0	0	0	0	3	3	2	1	0
Economy & Environment (EE)	4	4	3	3	3	31	31	27	25	27
Corporate Resources (CR)	0	0	0	0	0	12	12	7	8	1
Learning Opportunities, Skills & Culture	0	0	0	0	0	0	0	0	0	0
TOTAL	4	4	3	3	3	46	46	36	34	28

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 30/06/2020. 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 a 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 24 actions awaiting implementation, of which 3 are high risk, 19 are medium risk and 2 are low risk level actions. Due to the ever developing Covid situation we have agreed further revised extensions with the Assistant Director. Work is ongoing with the Head of Service to 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. The Assistant Director has confirmed that service pressures due to Covid response prioritisation are being faced nationally and the implementation of audit recommendations will inevitably be impacted upon.

3.8 Any individual high risk level management actions that are not implemented in line with agreed timescales as well as number of lower level actions are reported as part of the Council's quarterly Performance Management Framework, as well as being routinely reported to Audit Committee. Additionally, regular reports are provided to Directorate Management teams and to the relevant Assistant Director who must also authorise any time extensions requested by their managers.

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

Directorate	No. of actions at 31/12/2020	No. of actions at 11/04/21	No. of actions at 30/06/2021	No. of actions at 30/09/2021	No. of actions at 31/12/2021
Adults, Health and Wellbeing	3	3	4	1	0
Economy & Environment	35	35	30	28	30
Corporate Resources	26	12	9	9	26
Learning Opportunities, Skills & Culture	0	0	3	0	0
TOTAL	64	50	46	37	56

3.10 The increase in actions awaiting implementation including those not yet due in the table above is not an area of concern as it includes 20 actions from the Service Management audit within Corporate Resources where the implementation dates have not yet been reached. The area of concern is the number of overdue management actions relating to Trading Standards and Food Safety as set out above.

3.11 A further factor regarding the low number of overdue actions is that there continue to be fewer service type reviews being done which generate generally larger numbers of findings. Instead a higher than traditional volume of internal audit work has been on more assurance based audits and investigative work. Having undertaken a thorough review of the risk in this area, we have assessed the situation as highly satisfactory corporately but with the isolated problematic area of Trading Standards and Food Safety.

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 Key indicators are over the timeliness of the issue of draft and final reports and these have all been issue within target timescales.
- 4.4 Results relating to major recommendations and customer satisfaction remain very positive, with 100% of critical or major recommendations agreed and 100% of Customer Satisfaction Surveys rated Satisfactory or above.

The indicators are shown below along with current performance for the period October to December 2021:

Performance Indicator	Target	October to December 2021	Variance (positive is good)
Draft reports issued within 15 days of field work being completed	90%	100%	+10%
Final reports issued within 5 days of customer response	90%	100%	+10%
% of critical or major recommendations agreed	100%	100%	0%
Percentage of Customer Satisfaction Surveys rated Satisfactory or above	90%	100%	+10%

External Quality Assessment

4.9 The Service has recently undergone an External Quality Assessment in the form of a Peer Review by Rotherham Council's Head of Internal Audit against the United Kingdom Public Sector Internal Audit Standards. The outcome of this is being reported in full in a separate report to this Audit Committee. The assessment has confirmed that Doncaster's Internal Audit arrangements have again received the highest of the three possible ratings within the UKPSIAS standards and Code of Ethics, "Generally Conforms".

Rolling Audit Opinion over Risk, Governance and Control Arrangements and Annual Governance Statement Items

4.10 The plan for the remainder of the Financial Year has been assessed and the Head of Internal Audit considers that sufficient work will be delivered to be able to provide his opinion on the Council's, risk governance and control arrangements. Any changes to this situation will be alerted to members of the Audit Committee before its next meeting in April where the Annual report of the Head of Internal Audit will be considered.

4.11 The Audit Committee of November 2021 approved the final version of the Annual Governance Statement (AGS) 2020/21. There is nothing further to update members of the Audit Committee on around progress over any of the ongoing significant governance issues within that statement.

4.12 The work delivered by the audit team provides a source of intelligence for the Annual Governance Statement (AGS). The work delivered in the year to date, has not identified any new areas of concern that should be considered for inclusion in the Annual Governance Statement for 2021/22. Additionally, work for the year to date has not identified any reason to result in a negative or limited annual opinion over the council's risk, governance and control arrangements.

Planned Audit Work Completed in Period / Not Previously Reported

APPENDIX A

Audit Area	Assurance Objective	Final Report to Management.	Overall Audit Opinion	Summary of Significant Issues
LEARNING AND OPPORTUNITIES: CHILDREN & YOUNG PEOPLE				
CORPORATE RESOURCES				
Bus Service Operators Grant (December Claim)	Confirm expenditure and that it is in keeping with the conditions of the grant statement as true and fair as stipulated by the grant.	December 2021	Not Applicable – Grant Claim verification	Grant signed, no issues raised.
Corporate Information Governance	<p>This review looked at the central information governance arrangements that are in place to ensure they are robust in preventing issues arising and in identifying and dealing with issues that do arise.</p> <p>The review did not cover a technical examination of computer or network security or any other ICT technical processes. Nor did it examine any processes which are in place /undertaken directly or wholly within Service Areas.</p>	November 2021	Substantial Assurance	2 High risk actions were raised within this audit and as previously reported to the Audit Committee relating to CCTV accreditation under Adults, Health and Wellbeing. These were fully addressed by the time the audit was completed. No other significant issues were raised.
Procure to Pay (Buyers)	Confirm the operational risks and operational processes were effectively managed within the Civic based buyer team and the North Bridge based buyers team to ensure	November 2021	Reasonable Assurance	There were no significant issues raised

Audit Area	Assurance Objective	Final Report to Management.	Overall Audit Opinion	Summary of Significant Issues
	goods and services were procured correctly.			
Accounts Payable	This high level audit assessment aims to establish if there have been any fundamental changes to the Accounts Payable control environment since the last audit review.	January 2022	Substantial Assurance	There were no significant issues raised.
Service Management Review (undertaken by outsourced IT audit providers)	Ensure that Service Management functions operate in line with best practice (as defined in Information Technology Infrastructure Library (ITIL) V4) and that Key Performance Indicators are in place to give management confidence that the processes continue to operate reliably.	November 2021	Limited Assurance	1 high risk action was raised stating that the Incident Management Process does not include specific steps to be taken in the event of a cyber-security incident being reported.
Ward Based Budgets	To review was to give the Head of Internal Audit and Section 151 Officer assurance that there are appropriate processes in place to ensure the monies awarded by the Council as part of the Ward Based Budget Scheme had been spent in accordance with the Grant Agreement.	November 2021	Reasonable Assurance	There were no significant issues raised.

Audit Area	Assurance Objective	Final Report to Management.	Overall Audit Opinion	Summary of Significant Issues
ECONOMY AND ENVIRONMENT				
Local Area Delivery Grant (Phase 1a)	To ensure that expenditure was made in accordance with the grant conditions	N/A	Not Applicable – Grant Claim verification.	Grant signed, no issues raised.
Suez Supplier Relief and Support	An audit review to confirm and give assurance over the process of calculating the value of the relief, the checks and controls over the calculation and the evidence supporting the additional work required.	January 2022	Substantial Assurance. From the audit work undertaken, the reasons for the additional payments being made appear to be soundly based. The method of calculating the payments were also found to be reasonable and evolved as the pandemic progressed. There were sufficient checks carried out by management to confirm the continued increase in tonnage and ensure that additional payments were made in line with the agreed methodology. The Waste and Recycling team dealt with this issue in a controlled and well managed way given the challenging circumstances they are operating in. We made only minor verbal recommendations and were able to provide substantial assurance over the arrangements to make additional payments to the waste and refuse	There were no significant issues raised.

Audit Area	Assurance Objective	Final Report to Management.	Overall Audit Opinion	Summary of Significant Issues
			contractor under supplier relief during the Covid-19 pandemic.	
ADULTS HEALTH & WELLBEING				
Homelessness Waiver	To conduct a further review of the Homelessness Accommodation and Support Service Waiver to ensure a waiver was justified and that it had been correctly made and authorised	November 2021	Waiver justified and appropriate authorisation followed	There were no issues raised.
Troubled Families Grant - (September to December Claims)	Confirm expenditure and that it meets the conditions of the grant allowing Doncaster Council sign off.	N/A	Not Applicable – Grant Claim verification.	Grant signed, no issues raised.

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>30/09/21</p> <p>31/03/22</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. Structure of Food Safety, Animal Health and H&S is under review – recruitment is underway for both permanent staff and consultants, although shortage of competent officers in the market place proving problematic. Vacancies have increased since initial audit. Once establishment populated move toward reducing spans can be completed

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
Trading Standards and Food and Animal Safety Lone Working	<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 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>	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>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 scheme and the process to follow.</p>	31/03/20	31/03/21 31/08/21 31/03/22	All officers are now on the lone working system and they use this when working alone – however this is rare given the ongoing Covid compliance issues. Most visits are in pairs until the return to business as usual when risk assessments will again be reviewed. Corporate security fob system will be implemented when finalised.

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
Trading Standards and Food and Animal Safety 28 day deadline	<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 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</p>	Inspections not being completed in time resulting in criticism from the Food Standards Agency.	<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>Spot checks will be carried out to confirm that inspections are being allocated promptly to ensure deadlines are being met.</p>	30/04/20	31/03/21 30/06/21 30/09/21 To be assessed 30/11/21	Impact of Covid has meant the Food Standards Agency have now issued a Local Authority Recovery Plan for the period 1st July 2021 to 2023/2024. The guidance and advice aim to ensure that during the period of recovery from the impact of COVID-19, local authority resources are targeted where they add greatest value in providing safeguards for public health and consumer protection in relation to food. It also aims to safeguard the credibility of the Food Hygiene Rating Scheme (FHRS). The department has secured some funding to identify businesses that have registered over the last year and who are still trading. This project which ends 30th September will enable the back log of inspections of new businesses to be reduced and enable focus on high risk new businesses, to ensure inspection within 28 days.

Audit Area	Finding	Risk Exposure	Action Agreed	Estimated Impl'n Date	Revised Impl'n Date	Current Status
	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.		Performance reports that show this information will be circulated at team meetings.			