

Internal Audit Progress Report 2023-24

Mid Devon District Council Audit Committee

5 December 2023

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Auditing for achievement

Introduction

The Audit Committee, under its Terms of Reference contained in Mid Devon District Council's Constitution, is required to consider the Chief Internal Auditor's annual report, to review and approve the Internal Audit programme, and to monitor the progress and performance of Internal Audit.

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all Authorities carry out an annual review of the effectiveness of their internal audit system and incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion for use by the organisation to inform its governance statement. This report provides our proposed opinion for 2023-24 based on work undertaken to date in the Opinion Statement.

The Internal Audit plan for 2023-24 was presented and approved by the Audit Committee in March 2023. The following report and appendices set out the background to audit service provision; summaries of audit work undertaken during the year and provides an opinion on the overall adequacy and effectiveness of the Authority's internal control environment.

Expectations of the Audit Committee from this progress report

Audit Committee members are requested to consider:

- the assurance statement within this report.
- the basis of our opinion and the completion of audit work against the plan.
- the scope and ability of audit to complete the audit work.
- audit coverage and findings provided.
- the overall performance and customer satisfaction on audit delivery.
- approve the amendments to the audit plan.

In review of the above the Audit Committee are required to consider the assurance provided alongside that of the Executive, Corporate Risk Management and external assurance including that of the External Auditor as part of the Governance Framework and satisfy themselves from this assurance that the internal control framework continues to operate effectively.

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Opinion Statement

Based on work performed during 2023/24 and our experience from the current year progress and previous years' audit, the Head of Internal Audit's Opinion is of "Reasonable Assurance" on the adequacy and effectiveness of the Authority's internal control framework.

This opinion statement supports Members in their consideration for signing the Annual Governance Statement.

Internal Audit assesses whether key, and other, controls are operating satisfactorily within audit reviews. An opinion on the adequacy of controls is provided to management within the audit report.

All audit reports include an action plan which identifies responsible officers, and target dates, to address control issues identified.

Implementation of action plans is the responsibility of management and may be reviewed during subsequent audits or specific follow-ups.

Directors and Senior Management are given details of Internal Audit's opinion to assist them with compilation of their year-end Annual Governance assurance statements.

Substantial Assurance	A sound system of governance, risk management and control exist across the organisation, with internal controls operating effectively and being consistently applied to support the achievement of strategic and operational objectives.
Reasonable Assurance	There are generally sound systems of governance, risk management and control in place across the organisation. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of some of the strategic and operational objectives.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified across the organisation. Improvement is required to the system of governance, risk management and control to effectively manage risks and ensure that strategic and operational objectives can be achieved.
No Assurance	Immediate action is required to address fundamental control gaps, weaknesses or issues of non-compliance identified across the organisation. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of strategic and operational objectives.

Summary of Audit Results

In this report, we provide summaries of five audit reports, all rated as Reasonable Assurance.

The first relates to Housing Options and how the council manages Homelessness. Members are aware of the growing number of Homeless presentations that councils are experiencing. Officers will put priority in highlighting how the council is managing this issue including reducing the financial risk.

We noted that the Trade Waste area was working well, with net income slightly higher than last year.

We also reviewed management of council debt by the Corporate Debt Recovery Team. We consider formation of the team has been beneficial in bringing a systematic approach to debt for all service areas.

We confirmed Member Allowances were being paid appropriately, and in line with Local Authority Regulations.

Finally, we reviewed arrangements to engage and consult with the public and noted the range of activities undertaken. The council has recently issued an Engagement Hub to facilitate better management of engagement exercises. It is also starting its annual public survey to seek views and opinions.

Summaries of reports are contained in **Appendix 1**. Copies of the reports have also already been distributed to members.

Fraud Prevention and Detection

We continue to work with council officers on measures to identify and prevent fraud. We have started our annual fraud assessment, which provides assurance on whether the council has effective measures to address fraud.

The review undertaken by Liberata on Single Person Discounts of Council Tax has completed. This review was paid by the County Council. It has led to an annual increase of approx. £150k in additional council tax income. The council was the first district council to progress this review.

Audit Coverage and Performance Against Plan

Our work on the audit plan has started and we are ramping up our work to ensure it is delivered. We do not currently anticipate any problem in substantially delivering this year's plan, to inform our Annual Assurance Opinion. We have recently started work on our follow up audit report on Cyber Security, and other reports are close to completion.

We have agreed to defer our audit follow up work on Repairs and Maintenance (we provided a Limited Assurance Report in January 2023), and on Asset Management, until the interim management arrangements are introduced, and the new Property Services System has been procured and is operating. We will include these audits in the 2024/25 audit plan.

The Committee will know the Internal Audit Plan is intended to cover the period April 2023 to March 2024. We know from experience that our work does not start on the 1 April or finish on the 31 March. Delivery of our work plans leans towards commencing in April with the bulk of the work delivered within each financial year, concluding with our reports being finalised up to and including the following April and May. This timeframe ensures the Annual Head of Internal Audit Assurance Opinion is based on the fullest possible breadth of work in line with each Internal Audit Plan.

Audit Recommendations

Appendix 3 - There are currently 2 High and 22 Medium management actions overdue (See **Appendix 3**). This compares to the 20 High and Medium recommendations reported at the last Audit Committee.

The agreed policy is that only High priority recommendations require Audit Committee agreement to extend target dates and that management can decide to extend Medium and Low recommendation target dates. We provide appropriate challenge if we have any concerns that the weakness has not been addressed.

Customer Satisfaction – We ask for feedback on every audit we undertake. We have received the following CSQ scores in the last year:

Audit	Satisfaction Score
Lord Meadows Leisure Centre	Very Satisfied
Development Management	Very Satisfied
Service Charges	Very Satisfied
Cyber Security	Very Satisfied
Risk Management	Very Satisfied
Housing Benefits	Very Satisfied / Satisfied
Void Management	Very Satisfied
Performance Management	Very Satisfied

Value Added

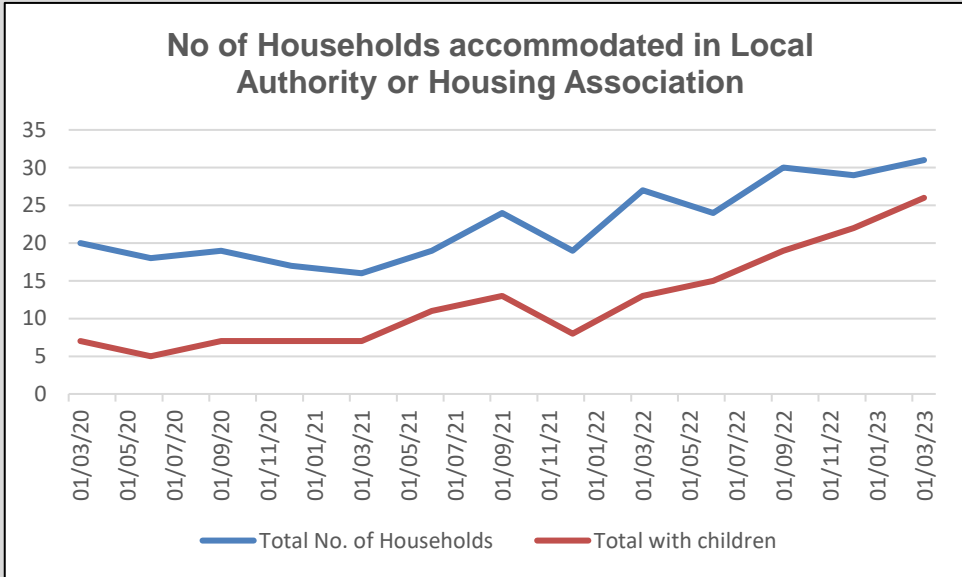
It is important that the internal audit service seeks to "add value" whenever it can. Internal audit activity has added value to the organisation and its stakeholders by:

- Providing objective and relevant assurance.
- Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.
- Undertaking similar audits across different councils to identify and share good practice.
- Confirming that core controls continue to be effective despite changing work conditions and current pressure of work.

Recruitment of Independent Audit Committee members

An advert for co-opted members has been placed in [Devon Jobs](#), and will be placed on other relevant websites. We anticipate having a pool of interested individuals for interview by mid-January 2024.

Appendix 1 – Summary of audit reports and findings

Audit and Assurance Opinion	Summary, Risk Exposure and Management Actions																																																									
<p>Housing Options</p> <p>Reasonable Assurance</p>	<p>The legal requirement to accommodate homeless people is being discharged, supported by a knowledgeable Housing Options team. However, the council has experienced growing numbers of Homeless presentations in the last three years, as shown below:</p> <div data-bbox="848 475 1807 1054" data-label="Figure">  <table border="1"> <caption>No of Households accommodated in Local Authority or Housing Association</caption> <thead> <tr> <th>Date</th> <th>Total No. of Households</th> <th>Total with children</th> </tr> </thead> <tbody> <tr><td>01/03/20</td><td>20</td><td>7</td></tr> <tr><td>01/05/20</td><td>18</td><td>5</td></tr> <tr><td>01/07/20</td><td>19</td><td>6</td></tr> <tr><td>01/09/20</td><td>18</td><td>7</td></tr> <tr><td>01/11/20</td><td>17</td><td>7</td></tr> <tr><td>01/01/21</td><td>16</td><td>7</td></tr> <tr><td>01/03/21</td><td>18</td><td>10</td></tr> <tr><td>01/05/21</td><td>24</td><td>13</td></tr> <tr><td>01/07/21</td><td>19</td><td>8</td></tr> <tr><td>01/09/21</td><td>27</td><td>13</td></tr> <tr><td>01/11/21</td><td>24</td><td>14</td></tr> <tr><td>01/01/22</td><td>27</td><td>15</td></tr> <tr><td>01/03/22</td><td>24</td><td>18</td></tr> <tr><td>01/05/22</td><td>30</td><td>20</td></tr> <tr><td>01/07/22</td><td>29</td><td>22</td></tr> <tr><td>01/09/22</td><td>31</td><td>24</td></tr> <tr><td>01/11/22</td><td>30</td><td>25</td></tr> <tr><td>01/01/23</td><td>31</td><td>26</td></tr> </tbody> </table> </div> <p>It has managed to cope with this through increased use of its own housing stock and has also purchased some multiple occupancy houses. There has also been an increasing amount of Bed and Breakfast accommodation procured.</p> <p>Given this increasing problem, more formal briefing should be provided to members. No recent formal review of the Homelessness or Housing Strategy has been undertaken, and the impact of this increasing burden should be highlighted to Homes PDG. While the legal requirement to accommodate homeless people is being discharged, more consideration of the costs and resources required to enable this increasing demand is needed to ensure resources are effectively allocated. DAP was unable to obtain</p>	Date	Total No. of Households	Total with children	01/03/20	20	7	01/05/20	18	5	01/07/20	19	6	01/09/20	18	7	01/11/20	17	7	01/01/21	16	7	01/03/21	18	10	01/05/21	24	13	01/07/21	19	8	01/09/21	27	13	01/11/21	24	14	01/01/22	27	15	01/03/22	24	18	01/05/22	30	20	01/07/22	29	22	01/09/22	31	24	01/11/22	30	25	01/01/23	31	26
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details of the costs associated with placing persons within third party accommodation; although certain costs may be recovered via Housing Benefit any shortfall will be met by Mid Devon. .

We agreed four Medium and one Low priority recommendation. These include increasing the focused information being provided to members to increase awareness and quantifying the costs of different accommodations to inform decision making.

Trade Waste

Reasonable Assurance

The Trade Waste and Recycling service is operating well, providing a good level of service and appears to be considered good value for money by its customers. The Trade Waste Officer has only been in post since June but has developed a monitoring system for Waste Transfer Notes that addresses previous audit recommendations. Financial monitoring has been covered by senior management during this initial phase; regular meetings between the Accountant and Trade Waste Officer will be held from October.

Financial management is effective, with income levels forecast to improve again this year with new customers being acquired and the removal of the annual price cap incorporated into this year's WTNs. Invoicing is still being done in April and October for most customers with ad-hoc events produced at the time of ordering. Debtors are managed well and where invoices remain unpaid, the collection service is withdrawn which appears to be effective. There is one historic invoice more than a year old for £1k which we consider a doubtful debt as the business has closed and legal debt recovery action is underway. Of the 45 outstanding debtors at our inspection, 11 invoices were over 90 days old and four had a balance owing less than £100. The debtor book totalled just £6.6k which is a low amount.

Expenditure is tracked in detail and variances to budget are investigated. Anecdotally, actions were taken earlier this year when some fleet costs were found to be going to the wrong service which was picked up by tracking formulae and corrected. Overall, the level of income at the end of year is likely to be affected by several factors including the annual pay negotiations currently in progress, the ongoing uncertainty over the price of fuel and higher waste disposal costs from the Exeter processing site. The income (surplus over cost) for the service in the current year is forecast to be £135k (see table below).



Retention of staff, particularly drivers has been well documented across local authorities, and retention payments have negatively impacted net income in the current year. The improved standard of driving with regular staff on known routes has resulted in few incidents or accidents resulting in budgeted costs year to date being lower than anticipated.

There are several competitors for business in Trade Waste, including Biffa, Viridor, Coastal Waste and Devon Contract Waste. We are told they find it difficult to provide a reliable, competitive service in this rural area, MDDC has more than 50% of the market share. New customers have been acquired this year, resulting in the rounds increasing in size and the need to optimise them.

We agreed three Opportunities. An important one is to formally seek the views of customers.

Debt Management

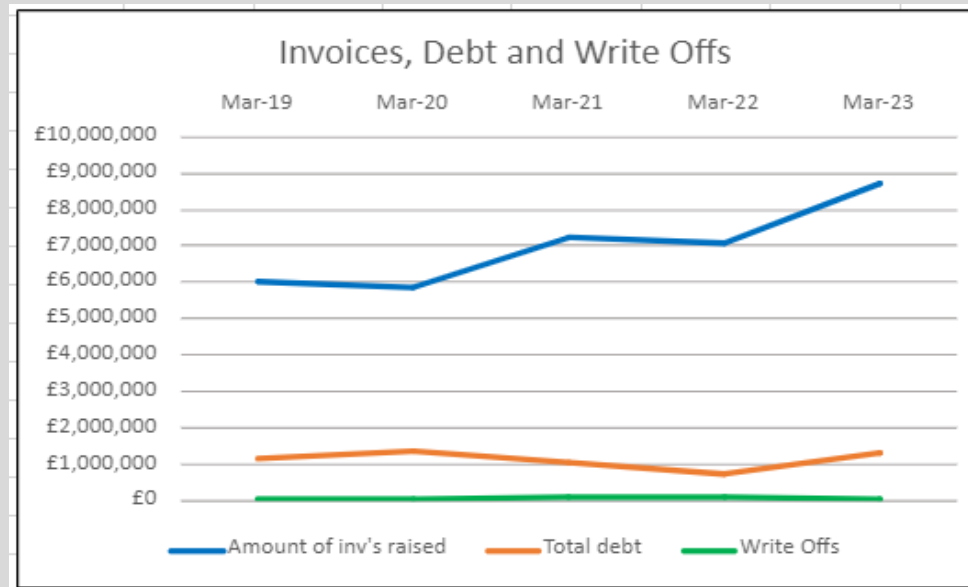
The Central Recovery team provides a good service in reviewing, monitoring and actioning debt recovery. Debt is monitored and prompt action taken to support effective debt recovery. There is good liaison with managers when required, to escalate recovery processes. Centralisation of debt management into the recovery team has improved council awareness and visibility of overall debt and provides confidence that effective action is being consistently taken. While we were not able to compare recovery figures before and after the formation of the team, there is good reason to believe debt collection rates have improved.

Reasonable Assurance

Statistics and debt management performance are regularly monitored with monthly reports of outstanding debt provided to managers. There is a monthly process to monitor the level of outstanding debt and

whether the debt is collectable or uncollectable (i.e., in dispute). Monthly reports with useful information are provided to the Deputy Chief Executive (S151) and the Portfolio holder.

Recovery rates extracted from Spar.net show good recovery rates and reflect the effectiveness of the team. Recovery for 2022/23 was 98.55%; as of August 2023, the collection rate for 2023/24 is 99.58%. The level of debt held by the Council at end of September 2023 is £905,956.79.



The chart shows the amount of debt held (Sundry debts, Leisure, Care Services and Trade Waste) has been relatively stable over the period, currently standing at £900k. This compares to the value of invoices raised which has significantly increased from £6m to £9m. The amount of write offs raised has continued at a low annual figure under £100k.

The Corporate Recovery Policy clearly sets out the purpose, aims and principles and scope for recovery of debt alongside other aspects of debt recovery. We could not confirm it has been recently reviewed as there is no version control sheet.

Our review identified instances where recovery of the debt was facing problems due to business inaction. An action plan for cases where debt recovery is being delayed should be implemented.

The team was formed to take responsibility for all debts. We identified a service area who use the Corporate Recovery team to send the automated first reminder but continue to undertake their own debt

recovery. It would be beneficial to have clarity on the expectation for services to utilise the Corporate Recovery team.

Debt collecting agencies are used to support debt recovery. Corporate Recovery monitors the debts referred to each agency every three-weeks to ensure information is accurate and confirm that the debt collectors' recovery action is being effective. If recovery is not effective i.e., recovery has been exhausted or debtor can't be found, then the debt is brought back for escalation or write off action.

Write offs are carried out periodically. All the writes off reviewed were signed off in accordance with the Financial Regulations.

We agreed one Medium and two Low priority management actions.

Member Allowances

Reasonable Assurance

The Mid Devon Members' Allowances Scheme complies with the Local Authorities (Members' Allowances) Regulations 2003. These regulations require the local authority to have regard to the recommendations of an Independent Remuneration Panel (IRP). This panel undertakes a review of 'Members' Allowances' at Mid Devon, making comparison with similar authorities elsewhere, then reporting back its recommendations upon levels of payment regarding the agreeing of the Basic Allowance, Special Responsibility Allowances, along with other allowances payable to councillors. The IRP report is presented to Full Council where a decision is made to approve the recommendations within the report or make amendments to them and then approve the amendments.

All councillors are entitled to a Basic Allowance and several positions also carry a Special Responsibility Allowance (SRA). The value of the SRA payable differs depending on the position held. The monthly payments (1/12) made to councillors was in accordance with the Basic Allowance and Special Responsibility Allowance payments agreed. However, the initial part month pro rata payment of SRA (from date of appointment to month end) had not been paid to relevant councillors. The Payroll manager is making system changes to allow this payment to be made in December 2023. In addition, no SRA payment appears to have been made to the Chair of Homes PDG from the spreadsheet provided. We confirmed that these payments are being made.

The Member Services Team have produced a 2023 Members Induction Booklet in addition to a Members Induction Programme to assist new councillors in understanding and undertaking their roles and responsibilities.

The Council website shows via 'Yearly allowances paid' link upon the Members allowances webpage the following payment levels:

Financial Year	Basic Allowance	Special Responsibility Allowance	Travel / Subsistence / Other Allowances	Total
2022/23	£230,903.45	£100,981.49	£5,922.98	£337,807.92
2021/22	£222,431.05	£98,324.48	£8,253.62	£329,009.15
2020/21	£206,091.27	£99,557.40	£6,528.75	£312,177.42
2019/20	£213,032.48	£88,662.94	£22,396.18	£324,091.60

Review of allowances indicates the cost of travel and subsistence has significantly reduced at the start of the C-19 pandemic and has not reverted to those previous levels.

We did not make any Management Actions.

Community Engagement and Consultation

The council has put additional emphasis in improving communication and engagement for several years. There is a central communications team of three officers, and services also use resources to communicate and engage. The council issues a wide range of social media posts, and e-mail news items and other information.

Reasonable Assurance

The council agreed a Communications and Engagement Strategy in August 2023. The Strategy provides some detail on how the council currently communicates and engages with the public, but we think it could include more of an assessment of the effectiveness of current arrangements, and the improvement activity needed in the next two years. Members are currently reviewing corporate priorities which will enable review of the Strategy.

A resident's survey has been issued for several years. The last was undertaken in November / December 2022, and had 1,015 responses. Responses were positive in respect to the question "*The council keeps you informed*", where 62% of people said that they were "*Very*" or "*Fairly Well informed*"; this compared to the Local Government Association (LGA) average score of 57% and the previous 2021 score of 45%. That said there were also some areas of concern, such as the question "*Does the council act on the concerns of residents*" only 39% thought that the council "*acts on the concerns of residents*" compared to an LGA

score of 52%, and a 2021 score of 38%. For the next survey, there is an opportunity for the council to address the scores and comments more systematically, and to link this effort to the Communications and Engagement Strategy.

The council's website contains much information and guidance, but parts have not been updated for some time. There is an intention to review and move to a new website engine, but current focus is on roll out of the new Customer Relationship Management system, and resources are limited. Update of the website may not therefore occur for more than two years.

The council has recently rolled out an Engagement Hub (Let's Talk) which is being trialled to ascertain if it increases the amount and effectiveness of engagement activity. Priority will need to be given to promote this tool and ensure it is well supported by service areas, who may consider it a duplication of current website activity. Other councils have found it an effective tool for management of consultation exercises.

We reviewed arrangements in Mid Devon Housing to meet their obligations to engage and consult effectively with tenants. The team undertakes a wide range of activities including an annual report, newsletters, and Walkabouts of officers and members of all neighbourhoods to meet residents. It also includes an annual survey, which must now be submitted to the Regulator of Social Housing in April 2024. Given the increased focus on ensuring social housing is managed responsibly, the team is aware it will need to continue to prioritise improvements in this area.

Service areas issue a range of different consultations; some of these are required by statute such as the Planning department. We reviewed previous consultations listed in the central Consultations area and noted that the responses provided and the impact on policies or services were not often included following the consultation. This meant that the public could not see how their comments were being reflected in the proposed policy or process changes.

Recent audits on social media (Feb 22), and Comments and Complaints (Jan 23) provided a Reasonable Assurance, confirming that social media was well controlled, and that comments and complaints were being tracked and managed through to resolution.

We agreed four Medium and two Low priority recommendations.

Appendix 2 – Clearance of audit recommendations

The table below shows all recommendations by audit subject. There are 2 High and 22 Medium Actions overdue.

Audit references	H Not Due	H Overdue	M Not Due	M Overdue	L Not Due	L Overdue	Total Due and Overdue
Business Continuity	0	0	0	3	0	0	3
Capital Asset Management	0	0	4	0	3	0	7
Care Services	0	0	1	0	0	0	1
Cemeteries and Bereavement Services	0	0	1	0	2	0	3
Corporate Health and Safety	0	0	2	2	4	0	8
Corporate Repairs and Maintenance	0	0	7	0	1	0	8
Council Tax and NNDR	0	0	2	0	0	0	2
Creditors	0	0	3	0	0	0	3
Culm Valley Leisure	0	0	4	5	2	2	13
Customer Care & Complaints	0	0	1	0	0	0	1
Cyber Security	1	1	4	2	5	3	17
Emergency Planning	0	0	0	4	0	0	4
Environmental Health	0	0	0	0	1	0	1
Equality and Diversity	0	0	2	1	0	0	3
Homelessness - Housing Options	0	0	4	0	1	0	5
Housing Health & Safety	0	0	1	0	0	0	1
Housing rents	0	0	2	0	0	0	2
Information Governance	0	0	11	0	0	0	12
IR35	0	0	0	1	0	0	1
Leisure Centre	0	1	1	1	0	1	4
Main Accounting System	0	0	1	0	1	0	2
Payroll	0	0	0	2	0	0	2
Performance Management	0	0	5	0	1	0	6
Procurement	0	0	1	1	2	0	4
Recruitment, Selection & Succession Planning	0	0	1	0	0	1	2
Risk Management	0	0	1	0	0	0	1

Service charges	0	0	0	0	1	0	1
Travel and Subsistence	0	0	3	0	3	0	6
Total	1	2	62	22	27	7	123

The table below provides more detail on the overdue High and Medium Recommendations.

Audit references	Priority	Title	Objective	Target Date	Managers comment
Cyber Security	H	Exercise the Incident Response Plan	Agreed - Schedule an incident response exercise with an external specialist, who can offer independent review and provide impartial advice. Learn from the experience to improve incident response plans and playbooks.	30/11/2022	Phase one, Technical Incident Review, was successful and results were positive. Planning meeting for BC exercise scheduled for 11 Oct. Currently scheduled for BC Exercise 29 Nov.
Leisure Centre	H	Ordering system	The MDDC procurement system (ordering system) should be reviewed to identify changes to make stock control fit for purpose.	30/06/2023	
Business Continuity	M	Creation of a Business Continuity Strategy	Agreed - The Council does not have a Business Continuity Strategy. The Business Continuity Plan and related Service plans provide some detail, but not in sufficient detail to ensure there is appropriate focus by the Council in managing Business Continuity, including on risk management, resources, review, testing of plans, mitigating action that is desirable etc. Given that Council ways of working and outputs (i.e., delivery of grants, extensive home working, virtual meetings) have been subject to significant change due to the Covid-19 emergency, a review of its approach is timely, including creation of an overall strategy on Business Continuity Management. This strategy should be approved by Cabinet to ensure appropriate member oversight of BCM arrangements.	31/12/2022	VAF approval for Resilience Officer post granted May 2023. Recruitment is complete and appointment confirmed July 2023 with start date of 18 Sept. 2023. New targets for relevant recommendations will be agreed once post holder in post and induction is complete.

	M	Roles and responsibilities related to Business Continuity (and Emergency Planning)	Agreed - Roles and responsibilities for Business Continuity Management are not clearly set out in the current BC Plan. In managing the current emergency, responsibility has shifted to the Corporate Management Team. The post holder for Governance, Health and Safety and Business Continuity has advised that she has less involvement or visibility of decision being made as she is not a member of that group. Outside of managing the current C19 emergency there is need for continued focus on other BC risks that may impact the Council, as well as the mitigating action to reduce the likelihood and impact of those risks.	31/12/2022	VAF approval for Resilience Officer post granted May 2023. Recruitment is complete and appointment confirmed July 2023 with start date of 18 Sept. 2023. New targets for relevant recommendations will be agreed once post holder in post and induction is complete.
	M	Update of the Business Continuity Plan	Agreed - The Plan is reasonably recent, being only two years old but is currently disconnected from the Service Plans. Although the Corporate Priorities remain largely the same since it was created there is a risk that it does not reflect changes to ways of working, such as the increased use of laptops and the working at home arrangements. In some areas, there is significant additional risk, particularly remote working and the increased dependence on IT and therefore there is value in ensuring that it incorporates the Service Priorities that have been developed over the last two years, as well as the list of systems and business operations to be prioritised in the event of an incident.	30/09/2022	VAF approval for Resilience Officer post granted May 2023. Recruitment is complete and appointment confirmed July 2023 with start date of 18 Sept. 2023. New targets for relevant recommendations will be agreed once post holder in post and induction is complete.
Corporate Health and Safety	M	Fire Evacuation Procedures	Currently all staff are trained in fire safety – via an online training delivered through RoSPA. A review of procedures with respect to zone cards is still required and will be completed once the responsible person for fire is appointed.	11/10/2023	Discussions are ongoing with the newly appointed responsible person. A 'test' of a proposed procedure is being undertaken at Carlu Close to understand if it can be rolled out to the wider council

	M	Completion of DSE training	An online DSE form has been introduced for new starters. This system has an IT prompt to remind staff to complete the form which is followed up by the H&S officer. As part of the move to Hybrid working exciting staff were asked to complete the DSE form, those forms are subject of a review. Areas of concern e.g., discomfort are raised with the respective manager.	30/09/2023	An extension to the end of December 2023 is requested to capture all Hybrid employees
Culm Valley Leisure	M	Closing during normal opening hours	Action: Agreed, however recruitment challenges have been well communicated through the organisation and priority of the greater H&S risks, (pools) and greater income generating facilities will always be prioritised should a staffing shortage occur.	30/09/2023	
	M	Mandatory e-learning training	Action: Continue as current, chasing up staff who have not completed or have modules due.	30/09/2023	
	M	Emergency plan review frequency	An annual review of the Plan should be considered.	31/05/2023	
	M	Daily income sheets - sign off	Standard procedures, such as the countersigning of daily income sheets, should be undertaken.	30/04/2023	
	M	H&S responsibilities/training/knowledge	The Leisure Service should ensure that there are clear delegated responsibilities for Health and Safety at each site, that these delegations are communicated to all staff and that sufficient training and experience building opportunities are provided to develop the skills of existing staff.	31/01/2023	
Cyber Security	M	Consider reviewing the BCP	Currently engaged with LGA to inform DR/BCP playbook and documentation	31/10/2023	This will be addressed following the imminent Incident Response Exercise
	M	Government playbooks to assess for appropriability for MDDC.	Will be addressed as part of overall DR/Ransomware playbook documentation.	31/10/2023	This will be addressed following the imminent Incident Response Exercise.
Emergency Planning	M	Develop an overarching EP and BCP Strategy	Develop an overarching EP and BCP Strategy to confirm and bring together overall MDDC EP and BCP framework, strategic and tactical management arrangements and responsibilities, DEPP and Exeter East and Mid Emergency	31/12/2022	VAF approval for Resilience Officer post granted May 2023. Recruitment is complete and appointment confirmed July 2023 with start date of 18 Sept. 2023. New targets for relevant recommendations will be agreed once

			Responder forum engagement, mutual aid arrangements, training and skills competencies and scheduling for all plan reviews (see also 1.1) and test and exercises Draft Strategy for formal adoption by Council		post holder in post and induction is complete.
	M	Mapping overall EP framework	See 1.2 - Develop an overarching EP and BCP Strategy to confirm and bring together overall MDDC EP and BCP framework, strategic and tactical management arrangements and responsibilities, DEPP and Exeter East and Mid Emergency Responder forum engagement, mutual aid arrangements, training and skills competencies and scheduling for all plan reviews (see also 1.1) and test and exercises Draft Strategy for formal adoption by Council	31/12/2022	VAF approval for Resilience Officer post granted May 2023. Recruitment is complete and appointment confirmed July 2023 with start date of 18 Sept. 2023. New targets for relevant recommendations will be agreed once post holder in post and induction is complete.
	M	Failure to fulfil Category 1 responsibilities leading to failure to respond in an emergency	Review and update the MDDC R&R Plan in line with latest DEPP versions by 31 May 2022 Review the LRF and County level risk registers alongside local risks to identify any new local plan requirements by 30 June 2022. New local plans to be developed by 30 June 2023. Review existing local plans and update as required by 30 September 2022	30/09/2022	VAF approval for Resilience Officer post granted May 2023. Recruitment is complete and appointment confirmed July 2023 with start date of 18 Sept. 2023. New targets for relevant recommendations will be agreed once post holder in post and induction is complete.
	M	Review and update the MDDC R&R Plan and local plans	Review and update the MDDC R&R Plan in line with latest DEPP versions by 31 May 2022 Review the LRF and County level risk registers alongside local risks to identify any new local plan requirements by 30 June 2022. New local plans to be developed by 30 June 2023. Review existing local plans and update as required by 30 September 2022	30/09/2022	VAF approval for Resilience Officer post granted May 2023. Recruitment is complete and appointment confirmed July 2023 with start date of 18 Sept. 2023. New targets for relevant recommendations will be agreed once post holder in post and induction is complete.
Equality and Diversity	M	Workforce planning	Obtain further information about the composition of the internal council workforce and compare it to the local population to inform workforce planning.	31/10/2023	Implementation of CRM within the HR team is delayed. Zellis (HR and Payroll System provider) are being met on 23/11/2023 to explore functionality to provide this. However, making this mandatory is not possible as it will be for the employee to share their information

IR35	M	Off Payroll Working training	Reminders will be issued to managers (escalation to service heads. Look to improve the narrative content of these reminders. Aim for 90% of managers to have completed their training by end July 23.	31/10/2023	Of 43 'live' users on the PS tax system, 11 are yet to complete the training. Therefore, the current completion rate is 74%. Reminders have been set to the 11 yet to complete it
Leisure Centre	M	Mission statement	A mission statement should be implemented at its next opportunity to enhance the development of the Centre to maximise income and reduce costs, whilst continuing to provide a broad-based leisure programme of activities	04/09/2023	
Payroll	M	Reconcile back to the 'back pay'	Await the response from the payroll supplier as to how the back pay is calculated.	31/07/2023	Used the information that Zellis gave us to correct the system, this didn't work and therefore awaiting further instruction
	M	BACS process/payments	The HR Operations Manager can now authorise and sign off the BACS payments. The request regarding the ability of the Payroll Coordinator to raise BACS payments is still outstanding and will be followed up with IT Services.	30/06/2023	Software available on the coordinators system however still waiting on a card to generate payment. Item with the Finance team.
Procurement	M	Contract detail within the contracts register	Ensure that the links to detail of the contract register are operational at the earliest opportunity.	31/07/2023	Work is continuing within Procurement and Digital Services on preparing the new contracts register for rollout. Testing identified some minor issues which have recently been resolved, with the contracts register now expected to go live in the next few weeks.