

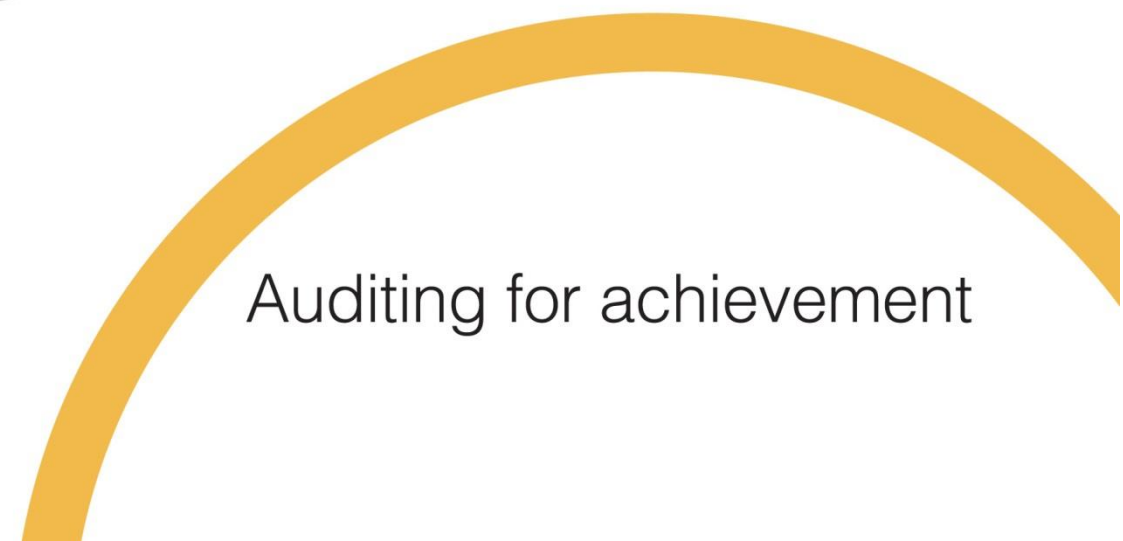
# Internal Audit Progress Report 2023-24

## Mid Devon District Council Audit Committee

26 March 2024

Tony Rose  
Head of Audit Partnership

Paul Middlemass  
Audit Manager



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.

## Contents

Introduction

Opinion Statement

Executive Summary of Audit Results

Audit Coverage & Progress Against Plan

Audit Recommendations

Value Added

### Appendices

1- Summary of audit reports

2- Overdue Recommendations

## Opinion Statement

**Based on work 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.

<b>Substantial Assurance</b>	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.
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	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.
<b>No Assurance</b>	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

To support our expected overall assurance opinion for 2023/24, so far this year we have provided two Substantial, ten Reasonable, and one Limited assurance opinion. Work is ongoing to complete the rest of the audit plan.

We provided a Substantial for our audit of Housing Benefit. We assessed there were good controls, although we noted quality control checks were sometimes constrained through insufficient resource.

We reviewed progress to implement our recommendations on Emergency Planning. The appointment of a permanent "Resilience Officer" is resulting in effective steps to improve emergency planning and business continuity, and consequently reduce council risk.

We also provide a Limited Assurance report for the Building Control Partnership, which is shared with North Devon Council. A significant issue is problems with recruiting Building Control Officers which is having a performance and finance impact on the organisation.

Summaries of those 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. Our annual fraud assessment is provided as a separate agenda item and notes the good arrangements to identify and manage 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 resulted in 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

We are continuing to complete our audit plan and do not anticipate any issue in substantially delivering it to inform our Annual Assurance Opinion.

During the year we have agreed to defer audits into 2024/25 related to:

- 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.
- Environmental Enforcement, as recruitment is underway to fill the council position.

The Committee will know the Internal Audit Plan is intended to cover the period April 2023 to March 2024. Practically 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 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 21 Medium priority management actions overdue. This compares to the 2 High and 22 Medium recommendations reported at the December Audit Committee. A further 43 recommendations with a target date at the end of March 2024 have not been included.

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. The following list CSQ scores in the last couple of years:

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
Equality and Diversity	Very Satisfied
Culm Valley Leisure Centre	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:

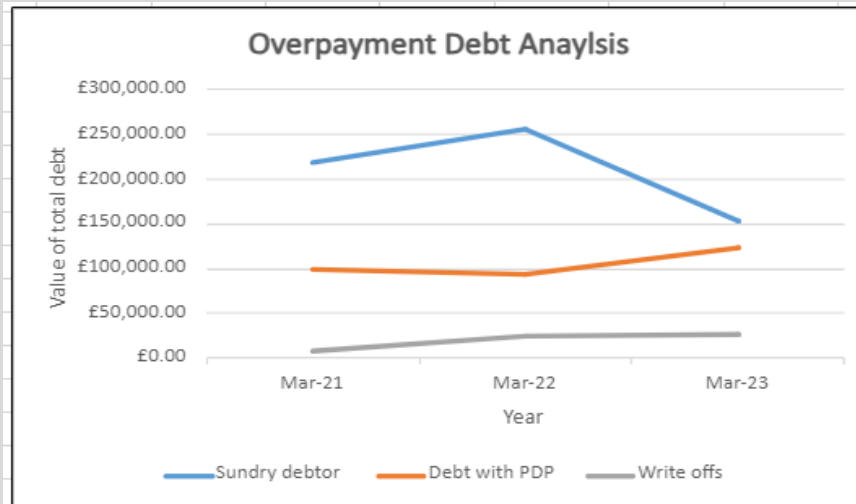
- Providing objective and relevant assurance.
- Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.
- Undertaking similar audits across different councils to identify and share good practice.
- Confirming that core controls continue to be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

## Recruitment of Independent Audit Committee members

Following our recruitment exercise a candidate has been identified and is attending this committee meeting.

## Appendix 1 – Summary of audit reports and findings

Audit and Assurance Opinion	Summary, Risk Exposure and Management Actions
<p><b>Housing Benefits</b></p> <p><b>Substantial Assurance</b></p>	<p>Our review of Housing Benefit found the control environment to be sound and well controlled to support a Substantial Assurance opinion. User access is restricted and in accordance with job roles. Payments are monitored for consistency which helps to identify any unusual/incorrect payments. Monthly reconciliations are carried out by finance. Overpayments are monitored and, for the sample checked were being recovered. The ICT back up process has been extended to improve resilience and the ICT disaster recovery plan has recently been purchased on a three-year contract.</p> <p>The team has a target to check 4% of assessors work to ensure the accuracy of work. This helps to identify areas of weakness which can be resolved with training. The officer who carries out the 4% checking of work also carries out the subsidy audit for the external auditors. Although the Revs and Bens Team Leader provides some capacity to help with subsidy, there is not enough capacity to cover the 4% checking during times of absence or when the subsidy audit is taking place.</p> <p>The team review all claims which take over 30 days to process and these are reported to DWP. They also keep stats and these show that the team's processing times of both new claims and changes to circumstances are very good and quicker than the national average.</p> <p>Write offs have a valid reason for being processed and have been signed off in accordance with the financial regulations.</p> <p>The chart below shows the level of overpayment and write off value over the last three years:</p> <p>The blue line shows the level of overpayment which has been raised as a sundry debt. The Council is responsible for collecting this overpayment.</p> <p>The orange line - Payment Deductions Project (PDP) - shows overpayments referred to be recovered from Universal Credit benefit by DWP.</p> <p>The grey line shows the level of write off for each year.</p>



**We agreed one Medium and one Low priority management action.**

## Emergency Planning

The council is making progress to improve the framework to support Emergency Planning and Business Continuity. The absence of a dedicated officer to take forward this work delayed implementation of the agreed management actions of our audit report of Feb 22. A Resilience Officer (dealing with Emergency Planning and Business Continuity) is now in post and has good focus on the actions needed to take forward the work.

## Reasonable Assurance

This work has included a more active role in working with the Devon Emergency Planning Partnership, including visiting and reviewing Rest Centre amenities and contacts along with an overall Devon wide review to ensure Rest Centres can be stood up as and when required. The group is also looking to review the Response aspect of the Emergency Plan template, and the Business Continuity Plan template which the council will then use to update its current EP and BCP plans.

A Resilience Strategy has also been drafted; this will help detail out the framework and provide direction to improve council resilience. We have made suggestions to amend the draft strategy including ensuring there is good linkage to the councils Climate Change work particularly related to "Adaptation" - preparing the council and local area for more extreme weather events. In that regard, the recent addition of "Weather" as a Corporate Risk is useful in ensuring there is good focus. We also note the need for focus in the Strategy, and other relevant papers, on the resources (staff and money) required to improve resilience of infrastructure, processes, and systems.

We have commented on progress to implement the agreed management actions; these outline the further work required to implement them. Significant work is needed to review the various EP and BCP plans held and introduce a testing and exercising schedule, to ensure they are fit for purpose. We have provided an overall Reasonable

Assurance as there are plans to address the management actions, but note the significant work needed to address them fully.

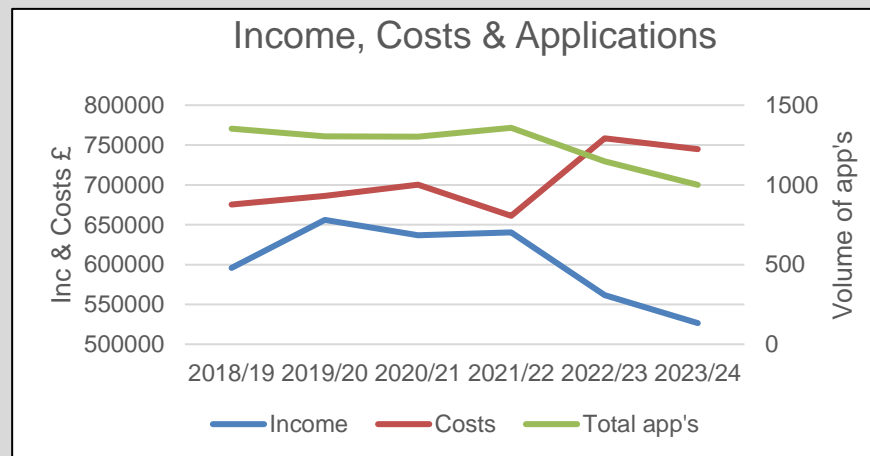
**We did not agree any additional management actions to those already agreed in our 2022 audit report.**

## Building Control

### Limited Assurance

A 'Limited' assurance opinion is provided given issues facing the Partnership in providing an effective and timely service and a significant reduction in income. There is significant risk related to longer-term sustainability, given current reserves have been used and ongoing problems in obtaining staff.

The Partnership lost eight officers and support staff following the announcement of regulatory changes in 2022. Attempts to recruit have largely been unsuccessful necessitating a re-think of the career path available in the partnership. At the time of our visit there were four vacant full-time posts. This is of particular concern at a time when regulatory change is taking place and competition from the private sector is intense. There is also a significant shortage of building control officers in the profession making recruitment very difficult. The service is not meeting its Service Level Agreement for application processing and has not covered its costs in the last year, eliminating its reserves, primarily due to the long-term use of agency staff covering vacant positions.



Key Performance Indicators show that market share has been lower than usual in the last year, which combined with the cost-of-living crisis has resulted in fewer applications and proportionately lower levels of income.

These issues may have had a reputational damage to NMDBC and customer confidence as well as increased direct cost to NDC and MDDC (for 2022/23 this was £122k and £73k, compared to £12k and £8k in 2021/22).

The Joint Committee who oversees the Partnership could have been more engaged in proactively managing the situation, but evidence suggests that more recent management has been more proactive.

The Head of the Partnership who took up post in April 2023 is working to stabilise the organisation and address current issues including team resources but will need significant support to address the situation. He issued a detailed report in October 2023 which highlighted the staffing, performance issues, costs, and resources. It also sets our Partnership Priorities going forward; these look appropriate to us. Despite the challenges previously mentioned we consider the team has done remarkably well to continually provide the service throughout this challenging period.



Some processes are complex meaning that applications can only be processed efficiently by experienced staff, requiring additional quality checking and correction when input by current newer team members. This is resulting in longer processing times, inviting further competition for services in the private sector from Approved Inspectors (AIs). Customer satisfaction has not been regularly obtained, despite attempts to repair the Survey Monkey system. A new system to obtain customer feedback should be initiated at the earliest opportunity.

Prices for building control services have already been reviewed this year and are competitive in the marketplace. This will require regular review since competition with AIs is intense. This is particularly visible in the Mid-Devon market which borders with Exeter (where AIs are prevalent) and have a strong appetite.

**We agreed one High Priority, three Medium and 1 Low Priority management actions.**

**The High priority management action related to prioritising the employment of full-time surveyors to replace agency staff, and promotion of the service.**



## Appendix 2 – Clearance of audit recommendations

The table below shows all recommendations by audit subject. There are no High, 21 Medium and 5 Low recommendations that are overdue.

Audit references	H Not Due	H Overdue	M Not Due	M Overdue	L Not Due	L Overdue	Total Due and Overdue
Building Control	1	0	3	0	0	1	5
Business Continuity	0	0	0	3	0	0	3
Capital Asset Management	0	0	2	0	3	0	5
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	1	2	2	7
Corporate Repairs and Maintenance	0	0	7	0	1	0	8
Council Tax and NNDR	0	0	1	1	0	0	2
Creditors	0	0	1	2	0	0	3
Culm Valley Leisure	0	0	5	0	0	1	6
Cyber Security	1	0	3	0	3	1	8
Emergency Planning	0	0	0	4	0	0	4
Environmental Health	0	0	0	0	1	0	1
Equality and Diversity	0	0	1	1	0	0	2
Homelessness - Housing Options	0	0	4	0	1	0	5
Housing Benefit	0	0	1	0	1	0	2
Housing Health & Safety	0	0	1	0	0	0	1
Housing rents	0	0	2	0	0	0	2
Information Governance	0	0	6	1	0	0	7
IR35	0	0	0	1	0	0	1
Leisure Centre	0	0	2	0	1	0	3
Main Accounting System	0	0	1	0	1	0	2
Member Allowances	0	0	0	2	0	0	2
Payroll	0	0	0	2	0	0	2
Performance Management	0	0	4	0	1	0	5

Procurement	0	0	0	2	2	0	4
Recruitment, Selection & Succession Planning	0	0	0	1	0	0	1
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	2	0	5
<b>Total</b>	<b>2</b>	<b>0</b>	<b>52</b>	<b>21</b>	<b>22</b>	<b>5</b>	<b>102</b>

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

Audit references	Priority	Title	Objective	Target Date	Arising - managers comment
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	Due to significant VAF approval and recruitment delays, the Resilience Officer has only been in post several months whereby the original audit action deadline past. Project status will therefore remain behind schedule until an overarching Resilience Strategy is in place. This strategy will cover both EP and BCP. Nonetheless, a draft has been produced and reviewed by Corporate Manager for Public Health, Regulation and Housing (corporate lead on EP). This draft will be circulated for wider internal review including CMT shortly with an aim to have the revised strategy with CPDG initially in March 2024.

Business Continuity	M	Roles and responsibilities related to Business Continuity (and Emergency Planning)	<p>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 a 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.</p>	31/12/2022	<p>Due to significant VAF approval and recruitment delays, the Resilience Officer has only been in post several months whereby the original audit action deadline past. Project status will therefore remain behind schedule until an overarching Resilience Strategy is in place. The strategy will cover roles and accountabilities across both EP and BCP within the Council. A draft has been produced and reviewed by Corporate Manager for Public Health, Regulation and Housing (corporate lead on EP). This draft will be circulated for wider internal review including CMT shortly with an aim to have the revised strategy with CPDG initially in March 2024.</p>
Business Continuity	M	Update of the Business Continuity Plan	<p>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.</p>	30/09/2022	<p>Due to significant VAF approval and recruitment delays, the Resilience Officer has only been in post several months whereby the original audit action deadline past. Project status will therefore remain behind schedule until an overarching Resilience Strategy is in place first as a priority area of work which will provide a better framework for all EP and BCP work going forward. Furthermore, this a major piece of work not fully reflected in the original audit deadline in any case. Nonetheless, the resilience officer has identified and conducted an initial review with all BCPs with relevant service owners and is also awaiting an evaluation report following a recent Cyber Security BCP test internally. Lessons from this work will be incorporated into a revised template going forward and the Resilience Officer will work</p>

					with service leads to ensure all BCP plans are updated during 2024.
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.	19/12/2023	Duty holder has been appointed; all staff are trained as fire wardens. New evacuation producer posters are in development, pictograms that show what to do in an emergency - evacuation routes. Once these pictograms are agreed they will be rolled out. Fire evacuations will be planned, and any 'learning' will be addressed.
Council Tax and NNDR	M	Quarterly reports for larger debt	Systems admin will create reports and send them over to Team Leaders quarterly	31/01/2024	This recommendation has been completed. R&B use reports to check arrears when they can. Previous checking proved to all was fine. Reminders are issued and summons. Accounts are checked before they are issued to agents.
Creditors	M	Invoice narrative detail	All purchase orders raised must contain sufficient narrative detail regarding description, specification, price, quantity, and applicable dates, thereby enabling management to outline the cost and requirement, and the supplier to fully understand what the Council requires to be supplied. All purchasing must follow the correct relevant procurement process as laid down in Financial Regulations unless a waiver applies.	31/12/2023	Services have been reminded of these requirements – recommend closure of this recommendation.
Creditors	M	Orders being raised promptly	Orders should be raised at the time goods / works are requested and following delivery / completion of the required goods /works should be promptly receipted.	31/12/2023	Services have been reminded of these requirements – recommend closure of this recommendation.
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 Responder forum engagement, mutual aid arrangements, training and skills competencies and	31/12/2022	Due to significant VAF approval and recruitment delays, the Resilience Officer has only been in post several months whereby the original audit action deadline past. Project status will therefore remain behind schedule until an overarching Resilience Strategy is in place. Nonetheless, a

			scheduling for all plan reviews (see also 1.1) and test and exercises Draft Strategy for formal adoption by Council		draft has been produced and reviewed by Corporate Manager for Public Health, Regulation and Housing (corporate lead on EP). This draft will be circulated for wider internal review including CMT shortly with an aim to have the revised strategy with CPDG initially in March 2024.
Emergency Planning	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	Due to significant VAF approval and recruitment delays, the Resilience Officer has only been in post several months whereby the original audit action deadline past. Project status will therefore remain behind schedule until an overarching Resilience Strategy is in place which will precede work on reviewing the Emergency Plans in more depth. Nonetheless, a draft strategy has been produced and reviewed by Corporate Manager for Public Health, Regulation and Housing (corporate lead on EP). This draft will be circulated for wider internal review including CMT shortly with an aim to have the revised strategy with CPDG initially in March 2024. The Response Plan review has commenced and will be complete by June 2024 and we are working with DEPP (DCC) on a county-wide review of the Recovery Plan with the overall EP.
Emergency Planning	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)	31/12/2022	Due to significant VAF approval and recruitment delays, the Resilience Officer has only been in post several months whereby the original audit action deadline past. Project status will therefore remain behind schedule until an overarching Resilience Strategy is in place. Nonetheless, a draft has been produced and reviewed by Corporate Manager for

			and test and exercises Draft Strategy for formal adoption by Council		Public Health, Regulation and Housing (corporate lead on EP). This draft will be circulated for wider internal review including CMT shortly with an aim to have the revised strategy with CPDG initially in March 2024.
Emergency Planning	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	Due to significant VAF approval and recruitment delays, the Resilience Officer has only been in post several months whereby the original audit action deadline past. Project status will therefore remain behind schedule until an overarching Resilience Strategy is in place which will precede work on reviewing the Emergency Plans in more depth. Nonetheless, a draft strategy has been produced and reviewed by Corporate Manager for Public Health, Regulation and Housing (corporate lead on EP). This draft will be circulated for wider internal review including CMT shortly with an aim to have the revised strategy with CPDG initially in March 2024. The Response Plan review has commenced and will be complete by June 2024 and we are working with DEPP (DCC) on a county-wide review of the Recovery Plan with the overall EP.
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	Software being developed to allow for employees to share EDI information to allow for comparison. To be communicated to staff in the New Year
Information Governance	M	Information management strategy	Definition to be agreed via IT/IG board moving forward and work also being done in conjunction with ROPA/RACI.	31/01/2024	
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	31/10/2023	Of 43 'live' users on the PS tax system, 8 are yet to complete the training. Therefore, the current completion rate is 81%

			for 90% of managers to have completed their training by end July 23.		
Member Allowances	M	Chair of Homes PDG SRA not showing on the spreadsheet of payments	Cllr Adcock has received his allowance.	31/12/2023	
Member Allowances	M	Monthly part payment of SRA upon commencement of post	Creation of work patterns on the system will allow part month payment of SRA to be made. This part month payment will be made to Councillors in December.	31/12/2023	
Payroll	M	details of calculation of final salary payment	Await response from payroll supplier as to how system calculates part month payments.	31/10/2022	
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
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.
Procurement	M	Procurement Action Plan	Support from the DCC team should be sought (assuming required) as a discreet piece of work in creating the procurement action plan.	31/12/2023	Once the new regulations are brought in (moving away from the EU regulations following Brexit), the Strategy may need to be updated. This will then flow down to an action plan to deliver the strategy.
Recruitment, Selection & Succession Planning	M	Recruitment training	Managers should receive some support / training / refresher on recruitment interviewing.	31/12/2023	Training to be included within in house management training package that is provided