

Internal Audit – London Borough of Barnet

Appendix A



Internal Audit Q2 Progress Report 1 July – 30 September 2023



Cross Council Assurance Service

1.0 Summary

1.1 Purpose of this report

1.1.1 We are committed to keeping the Governance, Audit, Risk Management and Standards Committee (GARMS) up to date with Internal Audit progress and activity throughout the year. This summary has been prepared to update you on our activity since the last meeting in July (Q1) and to bring to your attention any other matters that are relevant to your responsibilities.

1.2 Progress against the 2023/24 internal audit plan

1.2.1 We have completed 14 reviews in this current period and to date have delivered 48% of our combined 2023/24 annual internal audit programme. This is slightly below the quarter two (Q2) target of 49% at the end of September.

Please see Appendix A for further narrative on our performance indicators (PIs).

1.2.2 There was one 'Limited' assurance report issued in this period and covered in this report:

- Starters, Leavers and Movers

1.3 Findings of our Follow Up Work

1.3.1 We have commenced follow up work on all **high priority actions** with an implementation date of 30 September 2023 or sooner. We have had discussions with management on the progress made in implementing actions falling due in this period and have sought evidence to support their response.

A total of 16 high priority actions have been followed up in Q2:

- 3 actions have been confirmed as implemented (19%); and
- 13 actions have been partially implemented (in Progress) (81%).

Critical and High priority actions: Follow-up Summary	Total	Implemented	In progress	Not Implemented
Total Number of Actions Tested	16	3	13	-

1.3.2 We also follow-up a sample of medium priority actions to confirm implementation.

A total of 28 medium priority actions have been followed up in Q2:

- 3 actions have been confirmed as implemented or closed (11%);
- 20 actions have been partially implemented (in Progress) (71%); and
- 5 actions have been marked as Not Implemented (18%).

Medium priority actions: Follow-up Summary	Total	Implemented	In progress	Not Implemented
Total Number of Actions Tested	28	3	20	5
Total actions followed up in Q2	44	6	33	5
%		14%	75%	11%

1.3.3 In total, only 14% of actions followed up in Q2 have been confirmed as implemented at this time, which is clearly below the target of 90%. A verbal update will be given to Governance, Audit, Risk Management and Standards Committee (GARMS) if any evidence of further progress is provided.

1.3.4 Until we have clear confirmation that the implementation of audit actions is at an appropriate level and that this is sustainable, we will maintain the risk rating as 16 against the following risk within the Assurance Group risk register:

ASS018 - Audit advice and/or agreed actions not being implemented could lead to a deterioration in the council's control environment resulting in the Head of Internal Audit providing a Limited Assurance Annual Opinion.

Progress against audit actions is summarised in more detail in Section 4.

1.4 Other Matters

1.4.1 Schools

There are a number of schools where it has not yet been possible to follow up actions previously agreed to be completed by September, due to summer holidays, the start of the new term and a number of religious holidays. These actions are therefore not included in the Q2 follow-up detail and statistics. A general update is provided below for the Committee.

Coppetts Wood (5 high priority actions)

A new Interim Executive Head Teacher has been appointed replacing the previous Interim Executive Head. There is no School Business Manager role at Coppetts Wood school per decision by the previous Interim Head Teacher. The new Head has to familiarise himself with all the audit actions. In the interim, the OFSTED report published in July 2023 has reported a "Requires Improvement" rating which will mean a focus on resolution of this area. A follow-up visit has been arranged for 2nd October to assess any progress and agree a revised date if required. A verbal update will be given to Committee and the follow-up work will be formally reported in the Q3 report.

Pardes House (3 high priority actions)

The school business manager confirmed in July that at that time, the school had no catering contract as the Kosher catering firm supplying Barnet Jewish schools closed suddenly in May 2023. The School Business Manager and Headteacher had been trying to source a new catering contract on behalf of several Jewish Barnet schools, which was their priority at the time. Pardes House school were contacted in April 2023 to request a recovery plan, but this was not received. The Council and BELS have initiated a 'Schools in Financial Difficulty' Panel, the first meeting of which is on 19th October.

Menorah Foundation School (11 high priority actions)

A follow-up visit to the school will be conducted on 30th October 2023.

Bell Lane (5 high priority actions)

Revised procedure documents have been requested from the school and these will be tested against at the follow-up visit which will enable confirmation that the new procedures have been consistently followed over at least a 3-month period.

1.4.2 Commercial Rents and Lease Renewals

The Estates service transferred back in-house from Capita in September 2023. As a result, the service is no longer operating on a contract basis, where performance indicators and financial penalties are tools to encourage efficient performance of the contract. The Head of Property and Portfolio Management is considering incorporating performance targets into staff objectives and will be looking to commence this from early in 2024.

The team are looking to follow a recruitment programme which will lead to them having improved capacity from the next financial year. The team have unresolved issues with capacity and have been unsuccessful in recruiting specialist resources to deal with statutory annual valuations, which has meant there has been pressure on 'business as usual'.

An extensive project is needed to facilitate reviewing the adequacy of insurance cover for all properties and collating accurate information on the Council's commercial property. The team are to a certain extent dependent on a new property database as they will need to interrogate every letting. The new database is yet to be procured and this decision on this is outside of the Teams scope of decision making.

There are 11 medium priority actions from this audit which are yet to be fully implemented; see section 3.2.3.

1.4.3 Cyber Security - Third Party Security and Awareness

As reported to the Audit Committee in April, an internal audit of 'Cyber Security - Third Party Security and Awareness' was conducted in March 2023. The associated Appendix 1 to the Committee report on 26th April was exempt from publication by virtue of paragraph 7 of Schedule 12A of the Local Government Act 1972 as amended: 'Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime'. Cyber Security is a priority for the Council and the actions in the audit are about enhancing the supplier chain risk management.

There are 5 high priority and 9 medium priority actions from this audit which are yet to be fully implemented. Work is in progress to ensure all actions are complete and a revised plan is in place to finalise the work needed. This will be revisited by internal audit at the start of Q4 to be reported back to Committee in April.

1.4.4 New Cohort of Cross-Council Assurance Service (CCAS) Apprentices

- Barnet runs the Cross Council Assurance Service (CCAS).
- In response to a number of vacancies within the Councils who are part of the CCAS framework, last year CCAS developed the Internal Audit Pathway, undertaking a cross-borough recruitment of apprentices who are now undertaking the Internal Audit Practitioner apprenticeship. The ambition is to build a pool of talented individuals who are keen to develop a career in Public Sector Internal Audit.
- In September 2022, a total of nine apprentices were recruited across five authorities: Barnet, Barking & Dagenham, Lambeth, Lewisham and Waltham Forest. All nine apprentices have successfully completed the first year of their two-year apprenticeship.
- CCAS ran a second recruitment campaign over the summer this year, to appoint six apprentices across five authorities: Barking & Dagenham, Royal Borough of Greenwich, Royal Borough of Kensington & Chelsea, Lambeth and Southend-on-Sea.
- Following an anonymous recruitment campaign, 81 candidates were shortlisted, 35 were invited to Group Exercises and 13 were interviewed. This resulted in all six vacancies being filled and the successful candidates commenced work in their respective authorities on the 18th September 2023.
- The candidates will follow a programme of virtual/on-line study with the chosen apprenticeship training provider MBKB and the Institute of Internal Audit and will also take part in face-to-face workshops with teams from the other Boroughs, to be held at PwC offices and in their respective Boroughs.

1.5 Recommendations

- That the Governance, Audit, Risk Management and Standards Committee (GARMS) notes the progress made against our 2023/24 Internal Audit Plan.

2.0 Reports with significant impact issued since the previous meeting

2.1 Limited Assurance Reports

2.1.1 Starters, Leavers and Movers

Number of Recommendations by Risk Category		
High	Medium	Low
1	3	1

Introduction and Background

Prior to the commencement of the Starters, Movers and Leavers (SLaM) project in 2020, the London Borough of Barnet (“the Council”) operated a number of disparate processes to facilitate the onboarding, movement and offboarding of employees. These processes were manual and involved hiring managers completing up to six different forms when onboarding a new staff member. This resulted in a large amount of duplication and delays in granting and removing staff IT access.

In addition to the above, the Grant Thornton review of the Compulsory Purchase Order Fraud that took place in 2017 and a number of subsequent internal audits of the Integra, Mosaic and ConTroCC applications highlighted issues with the SLaM controls that were operating for these applications. These issues included starters not being granted the correct level of access and movers / leavers not having their access removed in a timely manner after leaving. As such, the Council initiated the SLaM project to address the weaknesses in the existing processes and streamline the completion of the documentation associated with the process.

By July 2022, the SLaM project board had closed with the new forms and processes having been launched as business-as-usual.

The objective of this review was to evaluate the design and operating effectiveness of the Council’s controls developed to ensure that user access to the applications in scope (ConTroCC - the application used primarily by social care services at the Council to make payments to service providers, Integra – the Council’s finance and accounting system, Mosaic – an adult social care case management system that is used to support social workers to focus on the service users and their outcomes and Office 365 – a cloud-based, subscription model version of Microsoft Office) is granted, managed, and removed appropriately, and that actions are implemented by appropriate officers, as per the new SLaM process developed. The review also considered whether the Council actively reviews the access of users on a periodic basis, and that roles and responsibilities for managing application access were defined and understood by all parties.

Summary of findings

In July 2022, new processes were in place to complete and submit SLaM forms, where the objective was to move away from the manual processes that were previously in place. Consequently, a portal was built, which was accessible through the Council’s intranet and made functional for business use. Through our

audit, we understood that the portal has met its objectives to remove the manual process but was not designed to capture the more granular details, which is required to grant access to a user with the correct permissions. Whilst application owners were involved in the user acceptance testing of the portal, they did not make a significant contribution to the portal's requirements, and hence the portal does not fully cater for the various intricacies of each application.

We understand that the Council is moving to the Oracle platform from 1 April 2024, which is an ongoing project. This will impact the SLaM process as Oracle will replace CoreHR and Integra. The Council currently runs the SLaM process through a SLaM Power App portal and 'Service Now' tickets are created for requests that are raised on the SLaM Portal (e.g., to = raise or remove an access request). As of next year, Oracle will replace the SLaM Power App portal and application owners will thereon use Oracle to raise new access requests or remove access requests for IT applications (including Mosaic, ControCC and O365 applications). This transformation will not only continue to cater for the submission of the forms but will add the required functionalities to make the processes more efficient. Whilst the issues raised in this report relate to the current processes, the Council should incorporate the recommendations raised in the project plan for the new platform.

This audit has identified one high, three medium and one low risk finding. We identified the following issues as part of the audit:

- **Removal of user accounts from applications in a timely manner (High)** - For all the applications in scope, instances were noted of access for user accounts of leavers and movers not being removed in a timely manner, due to the SLaM leavers or movers forms not being completed as required. As a result, access was not removed upon the employee leaving or moving within the Council. We noted that these applications are only accessible through the Council's network, where there is reliance on the Active Directory (AD) account being disabled in a timely manner, however this would only occur if IT was being notified of a leaver, which our testing identified was not always the case. In addition, we confirmed that access was removed as a result of the periodic system user inactiveness testing. Whilst the user inactiveness testing is a useful backup control, there is a risk that there could be up to 90 days (depending on the application) before inactivity is picked up and if IT has not been informed.
- **SLaM process documentation (Medium)** - There is no formal, detailed procedure document that details the SLaM process, outlining system procedures to be followed or when periodic reviews need to be performed, along with the roles and responsibilities for access management.
- **SLaM portal requires improvement to capture mandatory information (Medium)** - Due to the lack of mandatory fields in the SLaM portal, forms can be submitted with blank fields or errors, without flagging the issue to the submitter. In addition, it is understood that application owners do not hold an approved signatory list to check someone (i.e., a line manager) has the authority to request user set up.
- **Periodic review of user access to the Mosaic application (Medium)** - Periodic review of the Mosaic application should take place every quarter. It was noted that this review did not take place between June 2022 and February 2023 due to staffing constraints. In addition, a review was scheduled to take place in May 2023 however the outcome of this review was not available during the audit, and we were therefore unable to verify whether this had taken place.

Actions have been agreed with management to be implemented by 31st December 2023. A follow-up review will confirm implementation of the high priority actions in Q3.

3.0 Progress against plan

The table below represents a summary of the work that we have completed during the period 1st July 2023 to 30th September 2023 or that is currently underway.

Stage	Name of review	Report classification	Total findings	Ratings				
				Critical	High	Medium	Low	Advisory
Q2 – 1 July – 30 September 2023								
Complete	Starters, Leavers and Movers (SLaM)	Limited	5	-	1	3	1	-
Complete	Estates - Building Compliance	Reasonable	6	-	-	2	4	-
Complete	IT Disaster Recovery	Reasonable	2	-	-	2	-	-
Complete	Moss Hall Infant School	Reasonable	9	-	-	5	4	-
Complete	Courtland School	Substantial	4	-	-	-	4	-
Complete	All Saints CE School (N20)	Substantial	3	-	-	-	3	-
Complete	Brent Cross - Compliance with Grant conditions	N/A	0	-	-	-	-	-
Complete	Highways SPIRS - Advisory	N/A	0	-	-	-	-	-
Complete	Sustainability: Flood Prevention grants	N/A	0	-	-	-	-	-
Complete	Bus Subsidy Grant	N/A	0	-	-	-	-	-

Complete	Public Sector Decarbonisation - PSDS3 Independent Review – Response to SALIX report	N/A	0	-	-	-	-	-
Complete	Supporting Families – Payment By Results Q2 – July (including old scheme submissions)	N/A	1	-	-	-	1	-
Complete	Supporting Families – Payment By Results Q2 – September (new scheme submissions)	N/A	0	-	-	-	-	-
Complete	Dedicated Schools Grant (DSG) Advisory Review	N/A	0	-	-	-	-	-
Total findings in Q2			30	-	1	12	17	-
Draft Report	Disabled Facilities Grant – Risk Based Audit of Processes	TBC						
Draft Report	Prospect Ring – Advisory	TBC						
Draft Report	Business Continuity	TBC						
Draft Report	St Johns CE School (N20)	TBC						
Fieldwork	Parking Contract Monitoring	TBC						
Fieldwork	Schools Estates Project - Advisory	TBC						
Fieldwork	EDI action plan delivery	TBC						
Fieldwork	Care Homes	TBC						
Fieldwork	Sustainability: Electric Vehicle grants	TBC						
Fieldwork	Mandatory Training	TBC						

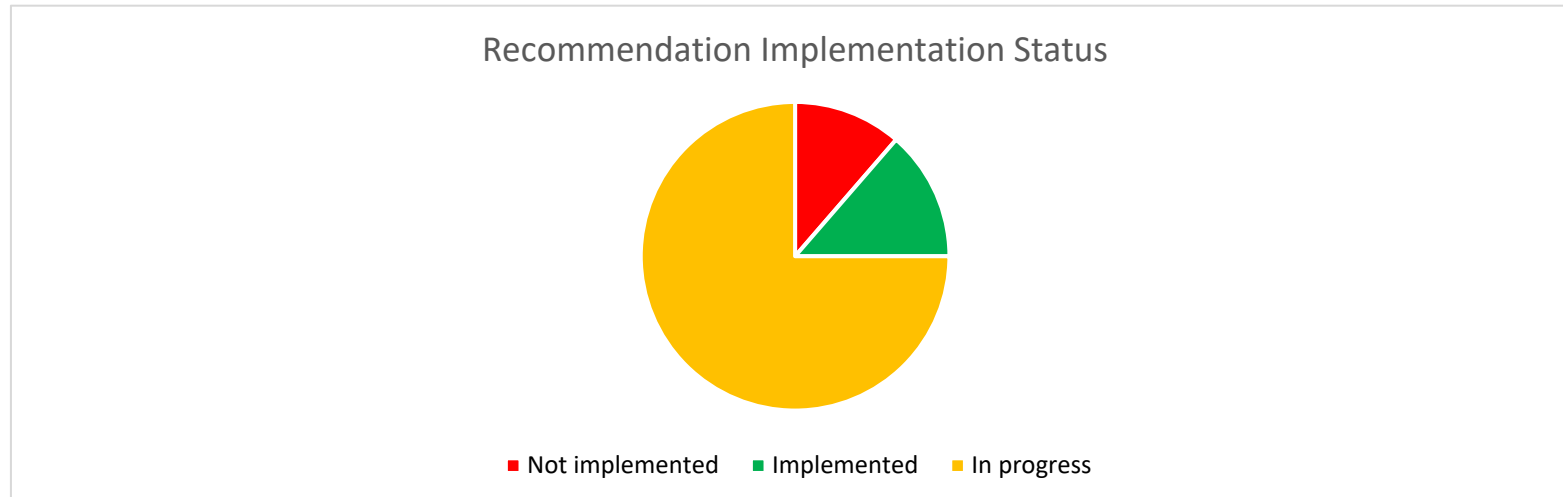
Fieldwork	Integra & HR Core Replacements (Oracle) – Advisory	TBC						
Fieldwork	Client Affairs	TBC						
Fieldwork	Payroll	TBC						
Fieldwork	Public Sector Decarbonisation - PSDS3 Independent Review – Further work	TBC						
Fieldwork	Social Care Reform - CQC Inspection Preparedness	TBC						
Fieldwork	Cyber Security – Third Party Security and awareness – Follow-up	TBC						
Fieldwork	Purchase Card Policy Compliance	TBC						
Planning	DLUHC Covid Champions Grant (Completion of Phase 2)	TBC						
Planning	Records Retention and Destruction	TBC						
Planning	Housing Benefits	TBC						
Planning	Children’s Direct Payments	TBC						
Planning	Direct Payments 18-25	TBC						

Planning	Treasury Management Strategy - Investment Compliance and Borrowing	TBC						
Planning	Private Sector Landlords - Licensing of HMOs	TBC						
Planning	Our Lady of Lourdes School	TBC						
Planning	Community Safety	TBC						
Planning	Procurement	TBC						
Changes to published plan								
Cancelled	Building Safety Act – preparedness Cancelled as audit scope areas covered by internal audit undertaken by The Barnet Group							
Cancelled	Substance Misuse Grant Cancelled as no longer a funding requirement for Internal Audit to review							

3.0 Follow Up

3.1 Summary

3.1.1 The wheel below demonstrates how many critical, high and medium priority actions due this period have been confirmed as being implemented, in progress, not implemented or have not yet been tested.



3.2 Outstanding actions

3.2.1 During this period we followed up 16 high priority and 28 medium priority actions due by 30 September 2023. 6 actions are confirmed as implemented or closed, whilst a further 33 are in progress. 5 were concluded as Not Implemented with the service.

* At the request of the Governance, Audit, Risk Management and Standards Committee (GARMS) a column has been added to show how many times the action has slipped i.e. not been implemented within the agreed timeframe. The colour key is as follows:

White = 1 (i.e. first-time non-implementation being reported)

Amber = 2 (i.e. second time non-implementation being reported)

Red = 3+ (i.e. at least third time non-implementation being reported)

3.2.2 Outstanding High priority actions

	Name of report and date issued	Agreed Action	Status (Not Implemented / In Progress / Due but not yet tested)	Owner	Due Date	Slippage*
Strategic Director: Executive Director Assurance						
1.	Premises, Licensing and Gambling May 2022	a) The team will produce an inspection timetable that will enable the council to ensure that licences are not misused, and clients who have not paid their invoices are not using their licences.	Partly Implemented Premises with licences are being risk rated by the service to ensure resources are targeted according to risk. Those premises defined as 'high risk' are defined as those with low level of compliance and non-payment of fees. The inspection programme will be completed by the end of the financial year. Revised Due Date: 31 March 2024	Regulatory Services Director	30/8/2022 then 30/11/22 then 30/6/23 then 30/9/23	4
Strategic Director: Executive Director of Strategy and Resources						
2.	Recruitment: Pre-employment checks March 2023	2b. We will create a listing of all DBS certificates currently active along with the status of these DBS certificates held and their expiry dates. This listing will be reviewed monthly by the Council to oversee and monitor the renewal process and status of DBS certificates.	Partly Implemented It was confirmed that listings are routinely provided by Capita HR and that Barnet HR chase responses where DBS Renewals have not been completed. However, testing found that not all aspects of the newly introduced DBS Renewals procedure are being routinely followed and in a small number of cases DBS	Capita HR and LBB HR	31/5/2023 then 15/9/23	2

			<p>renewals remain overdue. This action will remain open until the procedure is operating as business as usual.</p> <p>Revised due date: 15/12/23</p>			
Strategic Director: Deputy Chief Executive						
3.	<p>Building Control</p> <p>May 2023</p>	<p>1a. Monitoring of Operational Compliance</p> <p>In light of the changes required by the Building Safety Act, we will revise the monitoring arrangements that need to be reported to senior officers within the Council in relation to Building Control operations/ activities</p>	<p>Partly Implemented</p> <p>Monitoring arrangements have been scoped. These have been shared with Performance and Risk Manager but have not been adopted as yet; dialogue is ongoing. The service anticipates that the monitoring arrangements could be adopted during October 2023. However, further guidance from the regulator is awaited. It is likely to be published this month.</p> <p>Revised due date: 30 November 2023</p>	Building Control Manager	31 July 2023	1
4.	<p>Building Control</p> <p>May 2023</p>	<p>1b. Monitoring of Operational Compliance</p> <p>We will report the outcomes of these monitoring arrangements to senior officers regularly (e.g., quarterly), so that we remain compliant with the Building Safety Act, and relevant officers have oversight over</p>	<p>Partly Implemented</p> <p>Much of the secondary legislation required to inform the reporting arrangements was only published in the last few weeks. An advert for the data analyst role goes live on the 25.09.23 and interviews proposed for October. There will therefore be no new live reports before this time.</p>	Building Control Manager	31 July 2023	1

		operations/ activities of the Service	Revised due date: 30 November 2023			
5.	Building Control May 2023	1c. Monitoring of Operational Compliance We will prepare for the Building Safety Regulator's annual audit by performing more regular (e.g., monthly) spot checks on a sample of applications and inspections and conduct bi-annual audits on a larger (e.g., 25) sample of applications and inspections based on the population. The basis of the sample selection should be documented and retained for audit purposes and the outcomes reported at the Council's equivalent of the Performance Management Board meetings (now that the service has transferred to the Council from Re) for better oversight and monitoring.	Partly Implemented The service has drafted an audit template and have started to undertake audits/sampling starting from August, with actions identified. Once this has been confirmed as a regular monthly activity this action will be considered implemented. Revised due date: 30 November 2023	Building Control Manager	31 July 2023	1
6 - 10	Cyber Security - Third Party Security and Awareness March 2023	1a. – 1e.	In Progress There are 5 high priority actions from this audit which are yet to be fully implemented. Work is in progress to ensure all actions are complete and a revised plan is in place to finalise the work needed. This will be	Assistant Director, Resident Experience & Digital	31 August 2023	1

			revisited by internal audit at the start of Q4 to be reported back to Committee in April.			
			Revised Due Date: 30 January 2024			
11.	Contract Management Toolkit Compliance November 2022	1a. Management will decide on whether the completion of the Contract Management Toolkit by contract managers is to be made mandatory/compulsory.	Partially Implemented The Interim Assistant Director Commercial and Procurement indicated that a decision on whether to make completion of the contract management toolkit compulsory was pending, following a review of the existing contract management tools and documents. The review of documents was planned for August to November 2023 as stated in the Sustainable Commercial Strategy & Delivery provided to us for review and endorsed by CMT. The Sustainable Commercial Strategy & Delivery defines the Commercial and Procurement team's approach and commitment to ensuring effective procurement and contract management across the Council.	Acting Interim Assistant Director (Commercial), Customer and Place Senior Business Partner, Commercial (Corporate Procurement)	1 September 2023	1
			Revised Implementation date: 15 December 2023			
12.	Contract Management Toolkit Compliance November 2022	1b. Contract Managers will provide the missing information as requested in Appendix 5 (for the allocation of a contract manager, the provision	Partially Implemented 10/17 of the outstanding information requests have now been provided and these are resolved. Outstanding evidence has been chased	Contract managers as stated	31 August 2023	1

		of the contracts and the provision of evidence of performance monitoring for relevant contracts, where stated in Appendix 5)	and is being reviewed; a verbal update will be given to Committee if this action can be considered Implemented.			
13.	Contract Management Toolkit Compliance November 2022	1c. Arrangements to assess the Contract Management Toolkit training needs of identified contract managers across the Council will be undertaken. Related training will be offered and delivered where applicable.	Partially Implemented The Interim Assistant Director Commercial and Procurement provided the Sustainable Commercial Strategy & Delivery which was endorsed by CMT to us for review. The Strategy defines the Commercial and Procurement team's approach and commitment to ensuring effective procurement and contract management across the Council. The Strategy included a timeline for key deliverables which included the following for the contract management stream relating to training: - Design training Material - Jan 24 to March 24 - Develop Training Plan - April - May 24 - Deliver training - June 24 to August 24 Revised Implementation date: 15 August 2024	Acting Interim Assistant Director (Commercial), Customer and Place Senior Business Partner, Commercial (Corporate Procurement)	1 September 2023	1

3.2.3 Outstanding medium priority actions

	Audit Title	Audit Date	Ref	Finding	Action	Responsible officer	Due date	Progress report for GARMS end Q2
1.	Premises, Licensing and Gambling	30/05/2022	3d	Comprehensive Licensing – Data update	d) PLG management will confirm resourcing for the data cleanse and will consider giving higher priority to it i.e. sooner than within the planned 6 months, to ensure accuracy of the information and the invoicing process.	Regulatory Services Director	30/8/2022	In Progress Revised Due Date: 17 November 2023
2.	Premises, Licensing and Gambling	30/05/2022	5a	Policies and Procedures – Documentation and Version Control	a) The Group Manager will ensure that the Gambling process and procedure is updated and approved.	Group Manager: Regulatory Services	31/08/2022	In Progress Revised Due Date: 17 November 2023
3.	Premises, Licensing and Gambling	30/05/2022	5b	Policies and Procedures – Documentation and Version Control	b) Management will complete the review of all the procedures and update them accordingly.	Group Manager: Regulatory Services	31/08/2022	In Progress Revised Due Date: 17 November 2023
4.	Commercial Rents and Leases Renewal Audit	12/8/2022	1a	Lease and Letting Renewals: Rent Review:	a) An additional PI/measure will be introduced which sets out and monitors a deadline to complete rent reviews which have failed the initial PI.	Head of Property and Portfolio Management	30/12/2022	In Progress The contract arrangement is no longer in place as the service has come back in house. Therefore, there will no longer be the potential for a financial penalty, A performance objective is being considered for surveyors and the monitoring of performance will be built into individual appraisals, which will include achieving set deadlines.

								<p>Going forward, a two-stage deadline will be set in each case: three months for proposal to tenant; and six months for submission of finalised proposal to Head of Property and Portfolio Management.</p> <p>Revised Due Date: 30 January 2024</p>
5.	Commercial Rents and Leases Renewal Audit	August 2022	1b	Lease and Letting Renewals: Rent Review:	b) The Head of Property and Portfolio Management and the Head of Property Services and Valuation will set out and clearly document, what constitutes successful performance and consistently report on this monthly to CMM. This will take into consideration the circumstances around Covid and LBB's request to cease completing lease renewals and rent reviews in 2018.	Head of Property and Portfolio Management	30/12/2022	<p>In Progress</p> <p>Contract Monitoring meetings (CMMs) are no longer relevant. 'Successful performance' will now relate to personal achievements of surveyors and this will be monitored through performance appraisals. A standardised review process will be instigated for each lease renewal or rent review that doesn't meet the new standards (set out in item 1(a)). The intention was to build this into a new database however this is yet to be procured. This decision on this is outside of the Teams scope of decision making.</p> <p>Revised Due Date: 30 January 2024</p>
6.	Commercial Rents and Leases Renewal Audit	August 2022	1c	Lease and Letting Renewals: Rent Review:	c) In the meantime, the Head of Property Services and Valuation will ensure that the backlog of overdue reviews (in particular those that are more than one year overdue) are completed. Where necessary,	Head of Property and Portfolio Management	30/12/2022	<p>In Progress</p> <p>The team are a further two staff down from last year and are currently working on a programme for recruiting for new surveyors. New job</p>

					resource implications will be discussed and addressed with LBB.			specifications are needed before recruitment can begin due to the move in-house. Revised Due Date: 30 June 2024
7.	Commercial Rents and Leases Renewal Audit	August 2022	1d	Lease and Letting Renewals: Rent Review:	d) The Head of Property Services and Valuation will review the rent negotiation process to identify bottlenecks and review whether any measures can be put in place where possible to reduce these.	Head of Property and Portfolio Management	30/12/2022	In Progress The team sought to procure a specialist resource to deal with valuations so as to release staff to concentrate on BAU and reduce pressure; however not all requirements of the specialist resource became available. Still needed to utilise BAU resource. This has implications for BAU work. Annual valuations are statutory and this will be prioritised to meet the deadline of the end of April. Recruitment for this is being considered. Revised Due Date: 30 June 2024
8.	Commercial Rents and Leases Renewal Audit	August 2022	2c	Income Collection and Debt Recovery: Bad Debt Write-Off	c) The Head of Property Services and Valuation will liaise with the Accounts Receivable team to obtain the necessary approvals required to write-in the credit notification cases.	Head of Property and Portfolio Management	30/12/2022	Not completed The Head of Property Services and Valuation Will raise at monthly arrears review meeting, with a view to completing this action by the end of 2023. Revised Due Date: 15 December 2023

9.	Commercial Rents and Leases Renewal Audit	August 2022	4c	Lease and Letting Renewals: Leases Renewal	c) The Head of Property Services and Valuation will review the process to reduce the time taken in negotiating lease renewals.	Head of Property and Portfolio Management	30/12/2022	<p>In Progress</p> <p>See response to 1b. and 1d. above. To work on bringing about a reduction in time taken by tying performance to into personal objectives and adding a further resource, which is being addressed in the planned recruitment programme.</p> <p>Revised Due Date: 30 June 2024</p>
10.	Commercial Rents and Leases Renewal Audit	August 2022	4d	Lease and Letting Renewals: Leases Renewal	d) Property Services will consider undertaking a benchmarking exercise with other London Boroughs to ascertain comparative performance timelines and if improvements can reasonably be expected.	Head of Property and Portfolio Management	30/12/2022	<p>Not completed</p> <p>To look into membership of the Association of LA Chief surveyors to facilitate this.</p> <p>Revised Due Date: 1 March 2024</p>
11.	Commercial Rents and Leases Renewal Audit	August 2022	5b	Lease and Letting Renewals: Legacy Rents and Leases	b) Management will agree an indicative programme to work through all the overdue rent reviews and lease renewals with an aim that they are completed to a specified and agreed deadline, (this will be dependent on third party responsiveness and any further changes to the law).	Head of Property and Portfolio Management	30/12/2022	<p>In Progress</p> <p>This is dependent on resources. The Head of Property and Portfolio management will work with the Head of Property Services on the proposed recruitment programme to address the backlog.</p> <p>Revised Due Date: 30 June 2024</p>
12.	Commercial Rents and Leases Renewal Audit	August 2022	6b	Lease and Letting Renewals: Insurance of Property	b) Management will ensure that an updated and accurate report of the properties where insurance is to be provided by	Head of Property and Portfolio Management	30/12/2022	<p>Not Completed</p> <p>Dependent of new database as will need to interrogate every letting. The new</p>

					tenants is prepared and shared with the Insurance team.			database is yet to be procured. This decision on this is outside of the team's scope of decision making. Revised Due Date: 1 March 2024
13.	Commercial Rents and Leases Renewal Audit	August 2022	6c	Lease and Letting Renewals: Insurance of Property	c) The Property Services and Valuation team will confirm if all properties that require the tenant or lessees to insure are adequately insured.	Head of Property and Portfolio Management	30/12/2022	Not complete The team will discuss this to determine a way forward as there is some dependency on the proposed database. This requires an extensive project to get physical confirmation of how much properties are insured for from tenants and check whether this is adequate. This will need an insurance valuation to be undertaken for comparison. There is an obligation for tenants to ensure for an adequate amount included in their lease. Revised Due Date: 1 March 2024
14.	Commercial Rents and Leases Renewal Audit	August 2022	6d	Lease and Letting Renewals: Insurance of Property	d) The Property Services and Valuation team will proceed with the project to move to a new system to enable LBB to update and produce accurate information on all its commercial property.	Head of Property and Portfolio Management	30/12/2022	Not Complete The team will discuss this to determine a way forward as this relates to the procurement of the proposed new database. Revised Due Date: 15 December 2023

15.	Staff Conduct Standards Compliance	27/01/2023	3c	Training and development (Nolan Principles of Public Life and Barnet Corporate Induction event)	The Council's Code of Conduct should be referenced / included in mandatory training to ensure that all staff are aware of its requirements	OD Manager, Resources - HR and Organisational Development	01/04/2023	<p>In Progress</p> <p>Testing showed not all temp staff are being captured on the system, and therefore may not be exposed to the necessary training on the Code of conduct.</p> <p>Revised due date: 15 December 2023</p>
16.	Staff Conduct Standards Compliance	27/01/2023	4a	Code of conduct - Hospitality, gifts and sponsorship declaration form	The Code of Conduct requirement for declaring gifts, hospitality and sponsorships offered and the related process will be reported in the quarterly Governance Newsletter. Further initiatives, for example as part of presentations to remind Council staff of their responsibilities to declare and report gifts, hospitality and sponsorships will be investigated and implemented, for example, potentially: - development of a declaration of hospitality gifts and sponsorship webform, easily accessible on the Council's intranet - updating gifts and hospitality arrangements in Code of Conduct, including clarification of the form to be used/completed - including references to gift and hospitality arrangements in the Barnet Corporate Induction and/or Management induction training	Head of Governance	01/04/2023	<p>In Progress</p> <p>The appropriate form for declaring gifts and hospitality is on the intranet and requirements are covered in staff induction and in the code of conduct. The Governance Team are meeting with Comms to determine the best way to reach staff and update them on all governance issues including gifts and hospitality.</p> <p>Revised Due Date: 15 December 2023</p>

17 - 25	Cyber Security - Third Party Security and Awareness	30/03/2023	2a – 2d 3 4 5a – 5c	Various	Various	Assistant Director, Resident Experience & Digital	31/08/2023	In Progress There are 9 medium priority actions from this audit which are yet to be fully implemented. Work is in progress to ensure all actions are complete and a revised plan is in place to finalise the work needed. This will be revisited by internal audit at the start of Q4 to be reported back to Committee in April. Revised Due Date: 30 January 2024
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3.3 Completed actions

3.3.1 During this period we followed up 3 high priority and 3 medium priority actions which are deemed to have been implemented, superseded or closed. These are listed below:

3.3.2 Completed high priority actions

	Name of report	Agreed Action	Owner	Due Date
1.	Recruitment: Pre-employment checks March 2023	2a. We will create procedure documents, including an outline of roles and responsibilities, for the DBS renewals process, which will be shared with the relevant staff.	Strategic Recruitment Manager	30 April 2023
2.	Staff Conduct Standards Compliance January 2023	1a. As part of the onboarding process, all starters (permanent and agency) will complete the Code of Conduct for Employees - Declaration of Interest Form.	Head of Recruitment & Resourcing – Strategy & Resources	01 April 2023

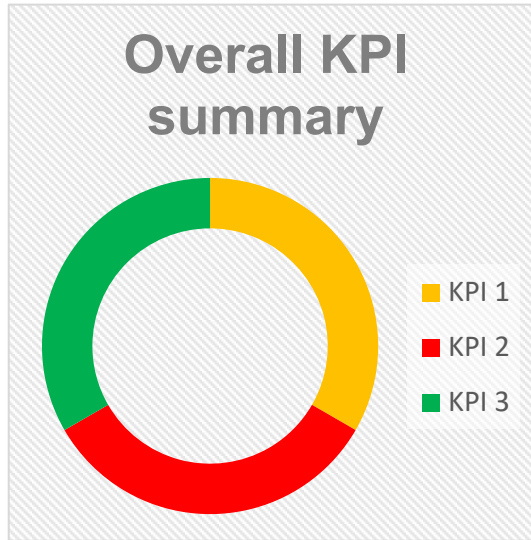
3.	Staff Conduct Standards Compliance January 2023	1b. As part of the onboarding process, all starters (permanent and agency) will be provided with the Council's full Code of Conduct booklet/document and will confirm by sign-off that they have read and understood the Code of Conduct content.	Head of Recruitment & Resourcing – Strategy & Resources	01 April 2023
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3.3.3 Completed medium priority actions

	Audit Title	Audit Date	Ref	Finding	Action	Responsible officer	Due date
1.	Staff Conduct Standards Compliance	27/01/2023	4b	Code of conduct - Hospitality, gifts and sponsorship declaration form	Officers in HPBL and Governance will be reminded to ensure that all declarations of gifts, hospitality and sponsorships will be reviewed, communicated and recorded in the Central Register of Gifts, Hospitality and Sponsorship, including potentially updating the escalation process by the relevant Line Manager	Monitoring Officer Head of Governance	1 April 2023
2.	Cyber Security - Third Party Security and Awareness	30/03/2023	5d	Improvements required to the council's cyber security awareness and training programme	We will identify specific cyber security training needs for the high-risk roles defined. We will implement delivery and monitoring of regular enhanced cyber security awareness training to high-risk individuals.	IT Client Operations Manager	30/09/2023
3.	Cyber Security - Third Party Security and Awareness	30/03/2023	6	Phishing exercises	We will carry out regular (e.g., quarterly) phishing tests for Council personnel to test cyber security awareness levels. The outcome of the tests can be utilised as one of the cyber risk indicators used for management reporting as well as for determining further actions that may need to be taken to further raise awareness levels.	IT Client Operations Manager	30/09/2023

Appendices

Appendix A: Key performance indicators (KPIs)



KEY:

Fully Achieved

Partially Achieved

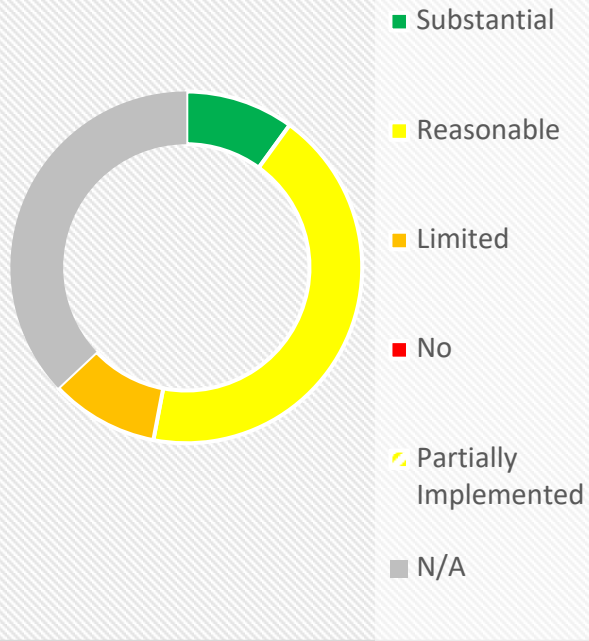
Not Achieved

N/A



KPI	Target	Results	Comment										
1. % of Plan delivered	Q2 to end of September 49%	48%	Work in progress is incorporated as follows: <table border="1" style="margin-left: 20px;"> <tr> <td>Not Started</td> <td>0%</td> </tr> <tr> <td>Planning</td> <td>20%</td> </tr> <tr> <td>Fieldwork</td> <td>50%</td> </tr> <tr> <td>Draft Report</td> <td>90%</td> </tr> <tr> <td>Complete</td> <td>100%</td> </tr> </table> Applying these %s to work in progress shows that we have delivered 48% of our plan for the year against a Q2 target to end of September of 49%. Up to 24% = Not Achieved 25-48% = Partially Achieved 49% = Fully Achieved	Not Started	0%	Planning	20%	Fieldwork	50%	Draft Report	90%	Complete	100%
Not Started	0%												
Planning	20%												
Fieldwork	50%												
Draft Report	90%												
Complete	100%												
2. Verification that at least 90% of Critical and High Risks have been mitigated by management at the time of follow up	90%	14%	0-49% = Not Achieved 50-89% = Partially Achieved 90% = Fully Achieved										
3. Average customer satisfaction score for year to meet or exceed acceptable level for at least 85% of completed surveys	85%	100%	0-49% = Not Achieved 50-84% = Partially Achieved 85% = Fully Achieved Q2: 4 surveys completed 3 Excellent 1 Good.										

Assurance Ratings



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<p>4. % of reports year to date achieving:</p> <ul style="list-style-type: none"> •Substantial •Reasonable •Limited •No Assurance •Partially Implemented •Implemented •N/A 	<p>N/A</p>	<p>10%</p> <p>43%</p> <p>10%</p> <p>0%</p> <p>0%</p> <p>0%</p> <p>37%</p>	
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