

Audit	Agreed Actions	Open	Late	Complete
Main Accounting System (September 23) 2023/24	6	0	0	6
Comms and Social Media (April 23) 2023/24	2	0	1	1
Business Continuity (April 2023) 2022/23	4	0	2	2
Refuse and Recycling (June 2023) 2023/24	5	2	0	3
Debtors (October 2023)2023/24	14	0	1	13
Conservation (November 2023)2023/24	5	3	1	1
Emergency plan 22 (November 21) 2021/22	4	0	0	4
Northam Burrows (August 2022) 2022/23	2	1	0	1
North Devon Plus Dec 2023 (2023/24)	3	3	0	0
Risk Management Dec 2023 (2023/24)	1	1	0	0
Precurement Dec 2023 (2023/24)	4	4	0	0
Community Safety Partnership	4	4	0	0
FOI 2023-24	3	3	0	0
Cyber security 2023/24	5	2	0	3
Environmental Protection (Apr 2024) 2023/24		6		
Member development (2023-24)		1	1	2
Rental Values (May 24)		5		
Totals	62	35	6	36
		37%	8%	55%

Council Function	Audit Observation	Officer	Target date	Status	Comments for late actions	High/ medium/ low/ opportunity
Business continuity	<p>1.2 The BC Policy has not been subject to review and agreement by the Audit and Governance Committee, as required in the policy itself. We also consider it important for the Audit and Governance Committee to review and approve the document as it provides assurance to members that the council has appropriate measures to deal with a Business Continuity incident.</p>	Phil Gilbert	Jul 23	Late		Medium
Business continuity	<p>1.3 It is not evident that a programme of tests and exercises have been re-instated since Covid19. The BC Policy states: “Testing - Exercising the plan helps to highlight any shortcomings, mistakes and omissions. The Incident Management and Service BCP’s will be tested in the form of a table top exercise at least once per year”. It is not evident that a programme of tests and exercises have been re-instated since the actual business continuity event of Covid-19. While this event provided good awareness and understanding to senior officers, we note that several have already left, or are leaving the council. In addition, there is a need to periodically test a range of different scenarios, such as a complete IT outage. The Strategy, Performance and ICT Business and Improvement Plan includes reference to an action to review and test ICT and telephone Business Continuity and Disaster Recovery. To supplement that action, there is a need for an agreed council plan to test and exercise services in a range of different scenarios.</p>	Phil Gilbert	Jul 23	Late		Medium

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Debtors	1.1 Harbour charges: From our sample testing and discussions, it became apparent that the Lundy Company have for several years been invoiced for harbour charges at a reduced rate. There is no evidence of a special agreement in place, or authorisation by the Harbour Board and/or Council. The above circumstances were also identified by the new Harbour Master, who has initiated discussions with the Company on the most appropriate rates going forward. Without appropriate evidence of authorisation of special rates, the Council may be non-compliant with its published fees and charges.	SK, PB, RH	Mar-24	Late	This is due to be discussed at the Harbour Board meeting at the end of July. This will then need to be ratified.	Low

Council Function	Audit Observation	Officer	Target date	Status	Comments for late actions	High/ medium/ low/ opportunity
Comms and social media	2.1 Policy needs updating: Social Media Policy is out of date and requires a review and update with current legislation as a minimum, such as the introduction of the Accessibility Regulations in 2018	HR	Mar 24	Late	This is delayed due to staff changes and is in the process of being reviewed now.	Medium

Council Function	Audit Observation	Officer	Target date	Status	Comments for late actions	High/ medium/ low/ opportunity
Conservation	1.3 No evidence on Uniform to show enforcement: There is no evidence on Uniform to show that where conditions have been applied to a decision that these are enforced. There were two cases where evidence of why the applications were not proceeded was not attached to Uniform.	Planning Manager	Mar 24	Ongoing	There is an enforcement review underway which aims to address this.	Low

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Conservation	3.1 Appraisals have not been undertaken: Appraisals have been carried out for Bideford and Appledore. The appraisal for Bideford was carried out in 2009 and Appledore was carried out in 2003. There aren't appraisals for the other 18 conservation areas. It is a statutory requirement to undertake this activity from "time to time". While we note that the Act does not give a specific timescale, this activity has not been undertaken for more than 20 years.	Planning Manager	Jun 24	Late	This will be dependent on resources and is ongoing.	Medium

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Community Safety Partnership	4.1 Review information sharing agreement: The information sharing agreement was signed in 2019, it may benefit from a review to ensure it is in line with the latest guidelines and fit for purpose.	Phil Gilbert	Jun 24	Late		Low

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Cyber security	<p>1.1 There is no requirement for Members to undertake cybersafe training.</p> <p>We understand that there is no requirement for Members to undertake cyber security training. However, it is noted that complementary training is delivered to Members (e.g. Member induction and ad hoc training for different Committees) by the Strategy, Performance and ICT Manager.</p> <p>Considering the pace and scale that IT develops, and given their governance role, it is vital to ensure that Members have sufficient level and currency of knowledge, that can be considered alongside that of the associated Subject Matter Experts. Without continued training, including development of a training needs gap analysis, gaps in knowledge could form which in turn could weaken decision making, or affect their ability to challenge.</p> <p>While we accept that officers cannot direct member to undertake this training, they should encourage council leaders to agree an approach or policy that requires all members undertake this training.</p>	Strategy, Performance and ICT manager	Jul 24	Ongoing	It is proposed that this matter is referred to the Member Development Working Group when/if established - ongoing	Medium

Council Function	Audit Observation	Officer	Target date	Status	Comments for late actions	High/ medium/ low/ opportunity
Cyber security	<p>1.2 There is a lack of fundamental documentation to support the Change Management framework.</p> <p>There were a lack of procedural documentation and / Change Management framework available (e.g. Change Policy, Change Procedures/ workflow, document that guides the thresholds of the type of change). While standard ITIL documentation is available, even for a small organisation we would expect to see a documented policy/ framework to outline the Change Management function in the organisation, including delegated responsibilities.</p>	Strategy, performance and ICT manager	Jul 24	Ongoing	<p>The new Module in Freshservice that includes Change Management & Major Incident elements has been implemented.</p> <p>A Change Management Policy and Procedure (based on the new Module) is in the process of being completed – ongoing.</p>	Medium

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Cyber security	<p>1.7 Formalisation of the retained services held with SCOMIS Retained technical services are held with SCOMIS, which includes leadership and technical on-site support. There is not Service Level Agreement (SLA) or contract to underpin the relationship with SCOMIS although the relationship has been in place for a number of years. By introducing an SLA or contract, assurance can be obtained on the services that are available from SCOMIS, alongside raising awareness of where another partner may be required to support the organisation if the need arises.</p>	Strategy, performance and ICT manager	Jul 24	Ongoing	This has been discussed with SCOMIS and will now discuss with the Chief Executive. Ongoing	Opportunity

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Member development	<p>2.3 Provide a training log over three/four years: Training shown on individual members training pages on the TDC website only shows training received from May 2023 onwards. Any training previously undertaken by longstanding current members prior to this date is not shown.</p>	Tom Vanstone	May 24	Late	The training records for current councillors who were previously councillors between 2019-2023 will be added to the website to show a training record for a longer period of time and will be complete by September.	Low