

Code	Audit	Recommendation	Priority	Risk Exposure	Agreed action	Responsible Manager	Original Completion Date	Revised Completion/Review Date (if applicable)	Date of last Update	Responsible Manager Update	Internal Audit Comment	Status	Cumberland / School?
22/23 (Carlisle)	Bereavement Services	Recommendation 1: All procedures should be reviewed and brought up to date where appropriate. They should include version control, date, author, and a review date.	Medium	If procedures are not clearly documented, officers may be unsure of their roles and responsibilities and incorrect practices may occur this may lead to complaints and reputational damage to the Council.	Review and agree a list of service procedures/ Completed documented procedures in place for Bereavement Services with appropriate version control, date, author and review dates	Bereavement Services Manager	16.01.23	1. 30.11.23 2. 31.01.24 3.31.10.24	28.08.24	Work has started to update procedures, but further guidance required on harmonisation of procedures.	Meeting held to discuss progress. Action ongoing	Agreed action not complete - updated implementation date agreed.	Legacy
22/23 (Carlisle)	Bereavement Services	Recommendation 5: The following should be completed to ensure compliance with GDPR legislation: - Both paper and electronic document retention should be reviewed by the service to ensure compliance with current regulations. The documentation retention schedule and privacy statement should be aligned to this. A document destruction/ disposal log should be introduced/ -All documentation containing personal data should be stored securely/ Due to LGR it is recommended that the service contacts Information Governance for guidance as to how best to cover the council when sharing data with third parties to ensure compliance with GDPR legislation/ - a review of all forms used by the service should be undertaken to ensure that all documentation covers the Council in relation to GDPR and data sharing.	Medium	Non-compliance with GDPR legislation and failure to control records management.	Document retention is reviewed and aligned to legislation and the retention scheduled and privacy statement updated accordingly/ -Implement A document storage procedure/ Meeting to be set up with Data Protection/ Information Governance for guidance and actioning of this recommendation/ All forms to be reviewed and updated to cover the Council in relation to GDPR and data sharing	Bereavement Services Manager	31.01.23	1. 30.11.23 2. 31.01.24 3. 31.10.24	28.08.24	Site visit undertaken by records management to assess records held, still awaiting report findings.	Meeting held to discuss progress. Action ongoing	Agreed action not complete - updated implementation date agreed.	Legacy
22/23 (Carlisle)	Bereavement Services	Recommendation 6: ITC Services should be advised of the location of the datacentre and where the data is stored (geo location) for the BACAS system.	Medium	Non-compliance with GDPR legislation and failure to control records management.	Request information from ClearSkies and advise ITC of outcome to ensure that this is satisfactory.	Bereavement Services Manager	31.12.22	1. 30.11.23 2. 30.03.24 3. 31.10.24	28.08.24	Back-up data location now received and under review.	Meeting held to discuss progress. Action ongoing	Agreed action not complete - updated implementation date agreed.	Legacy
22/23 (Carlisle)	Bereavement Services	Recommendation 9: All health and safety risk assessments, safe systems of working and the Premises Handbook should be reviewed and brought up to date as appropriate.	Medium	Failure to meet Council's procedures / guidance on health & safety for the service which may lead to staff and members of the public being put at risk.	Review and update health and safety risk assessments and safe systems of work/ Review and update the Premises Handbook in conjunction with Property Services to clearly define roles and responsibilities	Bereavement Services Manager	31.03.23	1. 30.11.23 2. 30.03.24 3.31.10.24	28.08.24	Health and safety risk assessments prepared with planned review with Health and Safety representative in October.	Meeting held to discuss progress. Action ongoing	Agreed action not complete - updated implementation date agreed.	Legacy
19/20 (Carlisle)	Tullie House (Reasonable)	Recommendation 8 – The Council should obtain assurances that performance information represents value for money and continuous improvement	Medium	Failure to ensure delivery of VFM.	To be discussed at next contract monitoring meeting and actions agreed and recorded	Health & Well-Being Manager	26/02/2020	1. 31.12.23 2. 31.03.24 3.30.07.24	28.08.24	KPI agreed by THT at recent joint meeting.	As per manager comments.	Closed as actioned.	Legacy
18/19 (Carlisle)	Smarter Service Delivery (Reasonable)	A process should be developed to archive and/or delete personal information held within both Salesforce and My Account, in line with suitable retention periods.	Medium	Council in possession of unnecessary personal information. Risk of breaching data protection legislation. Risk of fines and sanctions.	Scheduled deletion and disposal report tool is currently being configured. MyAccount specific privacy policy is being introduced with appropriate retention schedules applied.	Senior Manager Customer Services & Digital Transformation	31/08/2018	1. 30.12.23 (Review) 2.30.06.24	28.08.24	The Salesforce system is still in operation within (legacy) Carlisle. The system is maintained by ICT, but will not continue long term. The system will be disbanded when a Cumberland CRM tool is developed. The current team continue to monitor and delete data this isn't required. The data remains low level and we have no risk in holding it. There are no fixed timescales on developing a whole Cumberland CRM tool, however early discussions have taken place between service and Digital teams. It is anticipated the process will take 18-24 months due to dependencies around resources and ICT infrastructure	Confirmation that suitable information governance in place while system is maintained.	Closed as actioned.	Legacy
Q2301	Controcc	Recommendation 1: Procedures/ guidance documents should be maintained up to date and provide sufficient detail of processes so that they can be undertaken in the absence of key staff.	Medium	Lack of clarity and consistency in processes undertaken. Processes cannot be undertaken in the absence of key staff members.	Procedures have been updated to reflect the additional check in the payment checking process as recommended in the previous audit and they will be revisited to ensure they remain up to date when the new system patch goes live in November 2023.	Service Lead - Systems Development	30/11/2023	1. 30.04.24 2. 30.06.24 3. 31.12.24	28.08.24	Upskilling continues, but procedures to be developed.	Revised date agreed.	Agreed action not complete - updated implementation date agreed.	Cumberland
Q2301	Controcc	Recommendation 2: The capacity/ resilience of the Controcc team should be reviewed to ensure it is sufficient and to identify any areas for improvement.	Medium	Processes cannot be undertaken in the absence of key staff members.	One new recruit has already joined the team and recruitment is continuing to ensure resilience and capacity in the team moving forward.	Service Manager - ICT Support	31/12/2023	1. 31.03.24 2. 30.06.24 3. 31.12.24	28.08.24	Additional recruitment is in progress to increase capacity .	Revised date agreed.	Agreed action not complete - updated implementation date agreed.	Cumberland
G2307	S117 Arrangements	The service should register a significant operational risk using the template within the Risk Management Framework for escalation to the Corporate Director Adult Social Care and Housing	High	Failure to transform and improve service delivery	To be added to service area risk registers and progress updates to be provided via Senior Operational Leadership Team.	Senior Manager – Mental Health, Learning Disabilities and Safeguarding / Senior Manager - Older Adults and Physical Disability	30/06/2024 (Review)	31.03.25	28.08.24	Risk register to be completed in line with agreed timescales.	Awaiting copy of evidence.	Recommendation stated as actioned. Awaiting provision of evidence before closing.	Cumberland
G2305	Disable Facilities Grants	Recommendation 5 – The service should ensure the existing risk register is updated to harmonise with the Council's risk management framework	Medium	Inadequate mitigation and management of key service risks	Register to be reviewed and updated in line with Risk Management Framework	Assistant Director – Service Provision	31/03/2024	30.07.24	28.08.24	Work undertaken with support from the Council's Risk Manager. Revised operational risk register now completed by DFG leads. Register now in use to monitor risk.	Comprehensive register now in place.	Closed as actioned.	Cumberland
J2311	Payroll	Recommendation 6 – Payroll reconciliations to the general ledger should be brought up to date and performed timely moving forward (including date performed, performed by and reviewed by).	Medium	Inaccurate accounts. / Lack of / untimely identification of errors.	Monthly reconciliation to be introduced and undertaken on a timely basis from 2024/25.	Group Accountant – Financial Systems & Control	30/06/2024	30.09.24	28.08.24	Delays due to leave and resourcing.	Revised date agreed.	Agreed action not complete - updated implementation date agreed	Cumberland