



**IACF**

Improving Outcomes  
Creating Value

---

**INTERNAL AUDIT PROGRESS REPORT  
GOVERNANCE AND AUDIT COMMITTEE**

**25 January 2022**

## 1. Introduction

- 1.1 The role of the Internal Audit function is to provide Members and Management with independent assurance that the control, risk and governance framework in place within the Council is effective and supports the Council in the achievement of its objectives. The work of the Internal Audit team should be targeted towards those areas within the Council that are most at risk of impacting on the Council's ability to achieve its objectives.
- 1.2 Upon completion of an audit, an assurance opinion is given on the soundness of the controls in place. The results of the entire programme of work are then summarised in an opinion in the Annual Internal Audit Report on the effectiveness of internal control within the organisation.
- 1.3 This activity report provides Members of the Governance and Audit Committee and Management with 5 summaries of completed work between November and December 2021.

## 2. Key Messages

- 5 audits have been finalised in the period reported. See **Appendices A and B**
- 39 of 55 audits from the 2021/22 audit plan are either in planning, in progress or at reporting stage
- 25 grants / certifications have been certified to date, with a further 4 currently in progress. See **Appendix C**
- The analysis of issue implementation has been updated. This highlights a minimal increase in implementation from the previous period but remains a concern.
- 8 issues were not implemented of which 5 had been superseded by changes in the service / process and 3 had not been implemented or management accepts the residual risks. See **Appendix D**

## 3. Updates

### 3.1 Internal Audit Plan

This report provides an update on the work completed between November and December 2021 against the 2021/22 Audit Plan.

Since the previous Committee, progress has continued with 15% of the Plan now either completed or at Draft Report stage. A further 56% of the Plan is either in planning or currently in progress. Detail of the status of the overall completion of the Audit Plan is documented at Table 1 below.

**Table 1 – Status of 2021/22 Audit plan**

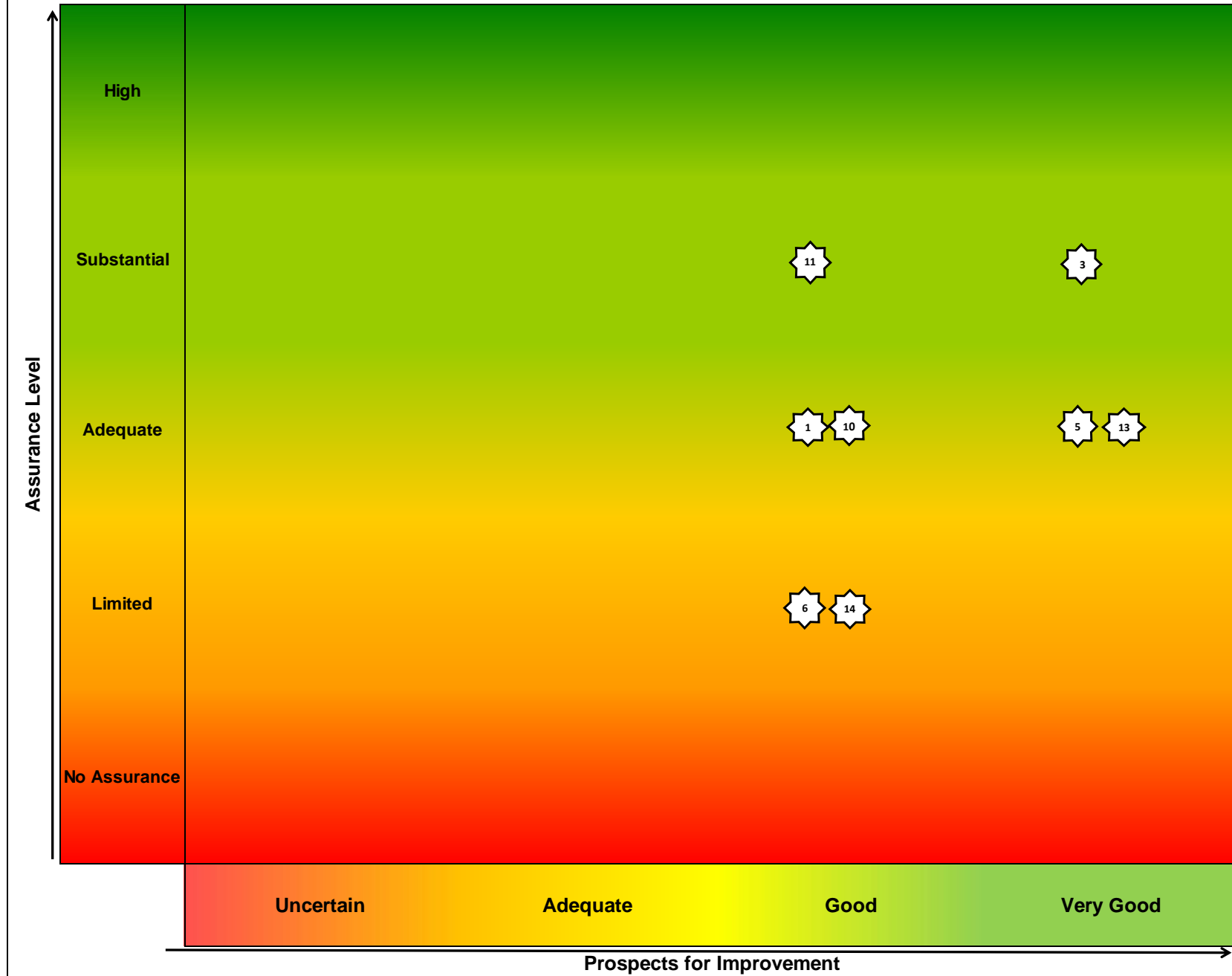
Status	No Audits	%
Not Started	15	27%
Planning	20	36%
Fieldwork	6	11%
Draft Report	3	5%
Complete	5	9%
Ongoing	5	9%
Deferred	1	2%

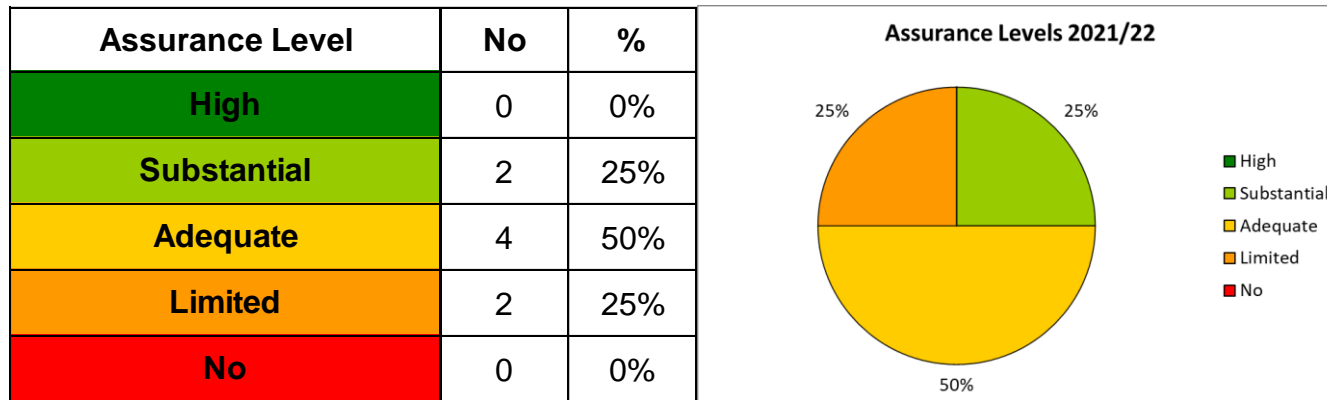
In the period, Internal Audit has also completed an additional review - **Searchlight – Data Breaches**

**Table 2 – Summary of Audits by Committee Meeting**

<b>Governance &amp; Audit Committee – 30 November 2021</b>			
	<b>Audit</b>	<b>Assurance</b>	<b>Prospects for Improvement</b>
1	Schools Themed Review - Cyber Security ( <b>EXEMPT</b> )	ADEQUATE	GOOD
2	Imprest Accounts Follow-up ( <b>EXEMPT</b> )	N/A	N/A
3	ACCESS Pool	SUBSTANTIAL	VERY GOOD
4	Strategic Commissioning Follow-up	N/A	N/A
5	Cyber Security - Management of Backups for Applications, Data and active Network Devices ( <b>EXEMPT</b> )	ADEQUATE	VERY GOOD
6	Records Management	LIMITED	GOOD
7	Information Governance Assurance Map Update	N/A	N/A
8	ASCH Day Care Centre Review ( <b>EXEMPT</b> )	N/A	N/A
9	Sessions House Data Centre Failure – Lessons Learnt Review ( <b>EXEMPT</b> )	N/A	N/A
<b>Governance &amp; Audit Committee – 25 January 2022</b>			
10	Searchlight – Data Breaches	ADEQUATE	GOOD
11	General Ledger	SUBSTANTIAL	GOOD
12	Urgent Payments Follow Up	N/A	N/A
13	Data Protection – Adult Social Care & Health	ADEQUATE	VERY GOOD
14	Provider Invoicing	LIMITED	GOOD

2021/22 Audit Assurance Levels and Prospects for Improvement of Audits





### 3.2 Grant Certification Work:

Internal Audit work on grant certification provides an essential service for the Council. Although it is not audit opinion work, the Audit team’s schedule of grant certifications is an ongoing commitment of Internal Audit resources which requires adherence to strict timescales for the certification of claims submitted.

In 2021-22, the team has audited and certified Interreg 25 grant claims with a value of €2,037,827 with a further 3 grant claims currently in progress. Additional “On the Spot” (enhanced re-audit) for 2 grant projects has been completed with a further 4 On the Spot checks currently in progress.

The Audit team also certify Interreg grant claims for external clients with 4 claims having been certified this year.

Grant work is also completed by the Audit team in respect of validating expenditure of various UK Government Grants awarded for activities such as Highways Travel Demand Management and Bus Service Operators Grant.

Details of all certifications can be seen at **Appendix B**.

### **3.3 Internal Audit Resources:**

In accordance with the Public Sector Internal Audit Standards, members of the Committee need to be apprised of relevant matters relating to the resourcing of the Internal Audit function.

One of our experienced Auditors has recently been promoted to Senior Auditor.

Recruitment for the Principal Auditor (IT Specialist) and Auditor is currently underway.

A number of contract auditors have been resourced to support Audit Plan delivery.

### **3.4 External Quality Assessment**

Work is underway to address the actions arising from the recent External Quality Assessment. A full update on the External Quality Assessment action plan will be reported to Members in April 2022.

### 3.5 Issue Implementation

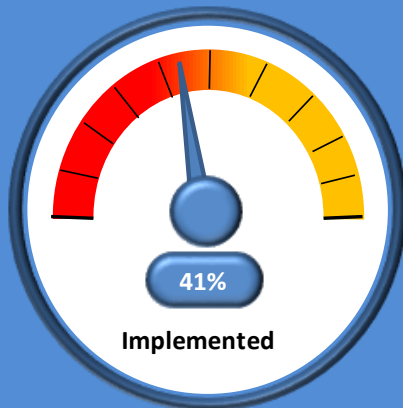
3.5.1 Details of the current position on the implementation of actions from Internal Audit reports is set out at **Appendix D**. This details the implementation status of 76 actions categorised by the assurance level assigned to the original report.

3.5.2 The status of implementation of implementation in **Appendix D** is summarised in Table 3:

**Table 3 Summary of Issue Implementation**

	Total Number due for Implementation		Implemented		In Progress		Not Implemented		Superseded	
	High	Medium	High	Medium	High	Medium	High	Medium	High	Medium
Total	20	56	6	25	12	25	1	3	1	3
Total %			30%	45%	60%	45%	5%	5%	5%	5%

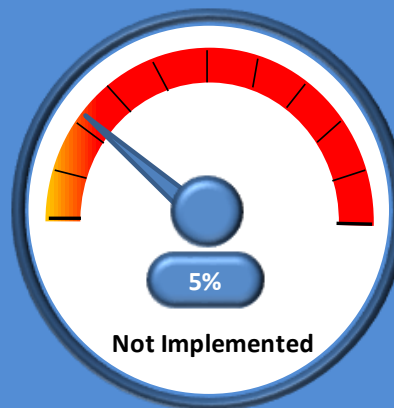
#### Overall Implementation of Agreed Management Actions



Implemented



In Progress



Not Implemented



Superseded



3.5.3 This level of implementation is compared to 2020-21 and 2021-22 in Table 4 which also highlights key points for the period:

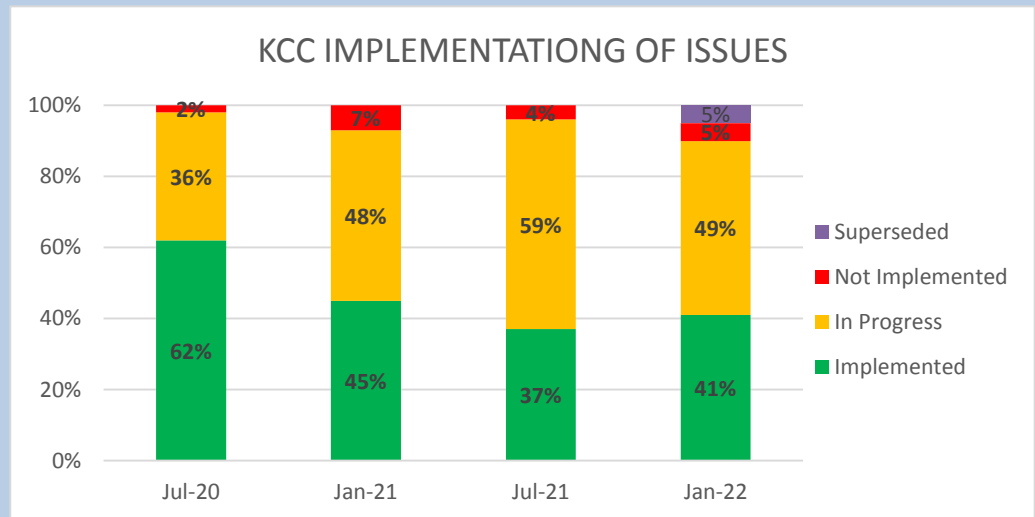
**Table 4 Summary of Implementation of Issues 2020-2021 to 2021-2022**

Indicator	21-22 to date	2020-21	Change
<b>High</b> ranked actions had been implemented	<b>30%</b>	<b>31%</b>	▼
<b>Medium</b> ranked actions had been implemented	<b>45%</b>	<b>39%</b>	▲
<b>High</b> and <b>Medium</b> ranked actions had been implemented	<b>41%</b>	<b>37%</b>	▲
<b>High</b> ranked actions were in progress and not fully implemented	<b>60%</b>	<b>62%</b>	▼
<b>Medium</b> ranked actions were in progress and not fully implemented	<b>45%</b>	<b>58%</b>	▼
<b>High</b> and <b>Medium</b> ranked actions were in progress and not fully implemented	<b>49%</b>	<b>59%</b>	▼

3.5.4 The analysis of the implementation of actions to address internal control and risk management actions following Internal Audit reports, therefore, highlights a slight increase in implementation indicators compared to 2020-21 but remaining substantially worse compared to 2019-20

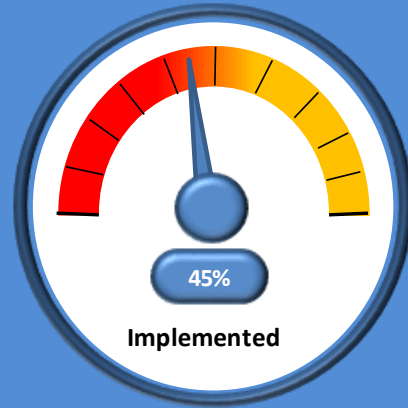
3.5.5 It is important that the implementation of agreed actions continues to gain momentum to ensure that full implementation rates increase moving forward. To assist in this matter a PowerBi Dashboard has been developed to assist Directorate Management Teams to have increased oversight of issues within their respective areas.

3.5.6 Internal Audit maintain analysis of outstanding recommendations to all Corporate Directorates and Directorate Management Teams and this is utilised in the monitoring and promotion of action implementation which is documented on the following page.



	Total Number due for Implementation		Implemented		In Progress		Not Implemented		Superseded	
	High	Medium	High	Medium	High	Medium	High	Medium	High	Medium
ASCH	2	7	1	3	0	2	1	2	0	0
CYPE	7	10	3	9	3	1	0	0	1	0
GET	1	2	0	2	1	0	0	0	0	0
ST	10	37	2	11	8	22	0	1	0	3
<b>Total</b>	<b>20</b>	<b>56</b>	<b>6</b>	<b>25</b>	<b>12</b>	<b>25</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>Total %</b>			<b>30%</b>	<b>45%</b>	<b>60%</b>	<b>45%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

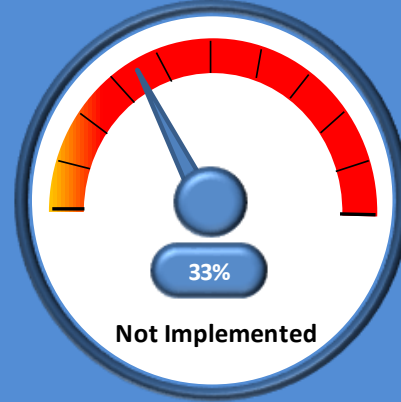
ASCH Implementation of Agreed Management Actions



Implemented



In Progress

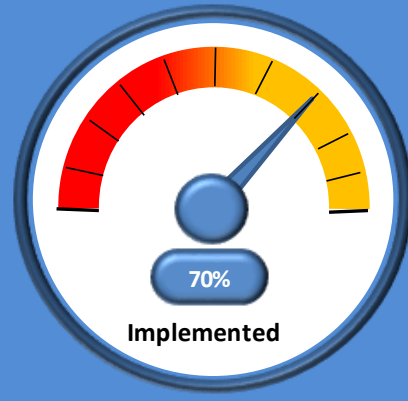


Not Implemented



Superseded

CYPE Implementation of Agreed Management Actions



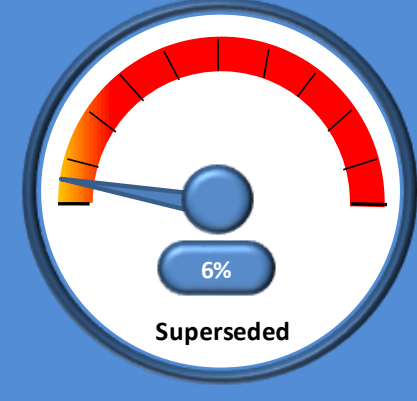
Implemented



In Progress



Not Implemented

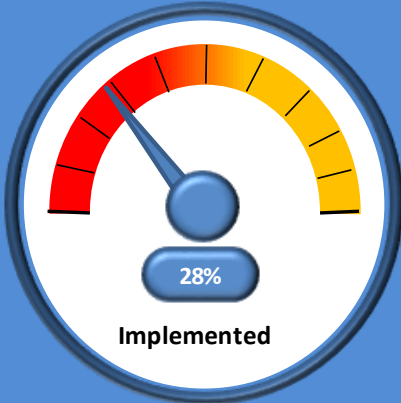


Superseded

GET Implementation of Agreed Management Actions



ST Implementation of Agreed Management Actions



## 4. Under the Spotlight!



With each Progress report, Internal Audit turns the spotlight on the audit reviews, providing the Governance and Audit Committee with a summary of the objectives of the review, the key findings, conclusions and recommendations; thereby giving the Committee the opportunity to explore the areas further, should it wish to do so.

In this period, the following report summaries are provided at **Appendix B**, for the Committee's information and discussion.

(A) Cross Directorate	(B) Adult Social Care and Health
CR04-2022 Provider Invoicing	AD02-2022 Searchlight – Data Breaches RB13-2022 Data Protection – Adult Social Care & Health
(C) Children, Young People and Education	(D) Strategic and Corporate Services
	CS02-2022 General Ledger CS06-2022 Urgent Payments Follow Up
E. Growth, Environment and Transport	

## Appendix A – 2021/22 Internal Audit Plan Status and Assurance Summary

Ref	Audit	Status	Assurance
CA01	Annual Governance Statement	Not Started	
CA02	Corporate Governance	In Progress	
CA03	Equalities Act 2010 Duties	Planning	
CA04	Future of Sessions HQ	Planning	
CA05	Information Governance Assurance Mapping Update	Final Report	N/A – GAC November 2021
CA06	Records Management Follow Up	Not Started	
CA07	Risk Management	Planning	
CA08	Strategic Commissioning	Not Started	
CS01	CIPFA Financial Management Code	Planning	
CS02	General Ledger	Final Report	Substantial – GAC January 2022
CS03	Imprest Accounts Follow Up	Not Started	
CS04	Payroll	Planning	
CS05	Pension Scheme Admin	Not Started	
CS06	Urgent Payments Follow Up	Final Report	N/A – GAC January 2022
CR01	Annual Audit Opinion	Planning	
CR02	Annual Governance Statement	Planning	
CR03	Information Governance Steering Group	Ongoing	
CR04	Provider Invoicing	Final Report	Limited - GAC January 2022
RB01	Declaration of Interests (Members)	In Progress	
RB02	Engagement of Consultants	In Progress	
RB03	Enterprise Business Capabilities (Oracle) – Strategic Reset Programme	Ongoing	
RB04	Information Governance – DSP Toolkit	Not Started	
RB05	KCC Estate Review – Strategic Reset Programme	Planning	
RB06	New Grant Funding	Planning	
RB07	People Strategy – Strategic Reset Programme	In Progress	
RB08	Property Infrastructure – Functions and Processes Transferred from Gen2	Planning	
RB09	Public Health – Covid 19 Ring Fenced Grants	Planning	
RB10	Schools Financial Services	Not Started	
RB11	Strategic Reset Programme – Programme Governance	Draft Report	
RB12	Contract Management (ASCH)	In Progress	

Ref	Audit	Status	Assurance
RB13	Data Protection (ASCH)	Final Report	Adequate – GAC January 2022
RB14	Individual Contracts with Care Providers (ASCH)	Not Started	
RB15	Making a Difference Every Day (MADE) Assurance Board	Ongoing	
RB16	Provider Failure (Assurance Mapping)	Planning	
RB17	Safeguarding Assurance Map (ASCH)	Planning	
RB18	Supervision of Social Workers	Not Started	
RB19	Accommodation for Young People / Care Leavers Follow Up	Planning	
RB20	Business Continuity Planning (CYPE)	Not Started	
RB21	Change for Kent Children – Strategic Reset Programme	Ongoing	
RB22	Foster Care – Transition to Shared Lives	Deferred to 2022/23	
RB23	Information Governance (CYPE)	Not Started	
RB24	Safeguarding Assurance Map Update (CYPE)	Planning	
RB25	School Themed Review – Corporate Credit Cards	Planning	
RB26	SEN Assurance Mapping	Not Started	
RB27	Traveller Service – Site Allocation and Pitch Fee Collections	Planning	
RB28	Highways Term Maintenance Contract	Ongoing	
RB29	Inland Border Posts / Decision Making and Financial Management	Planning	
RB30	Kent and Medway Business Fund	Planning	
RB31	Kent and Medway Energy and Low Emissions Strategy	Not Started	
RB32	New Local Infrastructure Projects Across Kent (SELEP)	Planning	
ICT01	Cyber Security Assurance Map Update	In Progress	
ICT02	Information Technology Risk Management	Not Started	
ICT03	IT Cloud Strategy, Security and Data Migration	Draft Report	
ICT04	IT Data Security Audit for DSP Toolkit	Not Started	
ICT05	Prevention of ICT Data Centre Outages Follow Up	Final Report	N/A GAC November 2021

## Appendix B – Summaries of Completed Audit Reviews

CR04-2022 Provider Invoicing																	
Audit Opinion	<b>Limited</b>																
Prospects for Improvement	<b>Good</b>																
<p>Internal Audit considered Provider invoicing and reconciliation processes in Cantium and in the Commissioning, Purchasing, and Finance teams in KCC (ASCH).</p> <p>Internal Audit’s overall Audit Opinion of Limited is based on the following Key Strengths and Areas for Development identified within KCC and Cantium processes for payment and reconciliation of provider invoices for ASCH.</p> <p><b>Key Strengths</b></p> <ul style="list-style-type: none"> <li>Evidence of excellent investigative skills, and patience in the Purchasing, Commissioning and the Cantium Adults Payment teams when trying to reconcile complex invoicing issues presented by several difficult Providers.</li> <li>Moving payments to Mosaic, as part of the Mosaic Digital Programme will increase the speed of payments and reduce the risk of KCC making substantial unaudited payments and financial distress on Providers.</li> </ul> <p><b>Areas for Development</b></p> <ul style="list-style-type: none"> <li>There are still communication and reconciliation issues with several Providers.</li> <li>The Remittance Advice document issued by Cantium, is not clear regarding debit notes and credit notes.</li> <li>There are many occasions when the information on Mosaic is different to what the Provider is working on and it is difficult for the Provider to reconcile the difference with the Commissioning, Purchasing and, Cantium Adults Payment teams.</li> <li>The reconciliation of the invoices sent by both Providers and, the subsequent receipt of a Remittance Advice from Cantium by the Provider, needs further investigation and action to improve data quality, and the understanding of Providers of why payments are different to the amounts on the invoice.</li> <li>The Commissioning team, with support from the Finance Business Partner, when necessary, should improve the financial awareness of certain providers by enhancing the annual review process, including undertaking a review of the financial controls in place.</li> </ul> <p><b>Prospects for Improvement</b></p> <p>Our overall opinion of Good for Prospects for Improvement is based on the following factors:</p> <ul style="list-style-type: none"> <li>There are management actions in place and there has been a positive engagement from senior management in response to the findings</li> <li>Additional resources will be required from Cantium Business Solutions</li> </ul> <p><b>Summary of management responses</b></p> <table border="1"> <thead> <tr> <th></th> <th>Number of issues raised</th> <th>Management Action Plan developed</th> <th>Risk accepted and no action proposed</th> </tr> </thead> <tbody> <tr> <td>High Risk</td> <td>3</td> <td>3</td> <td>0</td> </tr> <tr> <td>Medium Risk</td> <td>3</td> <td>3</td> <td>0</td> </tr> <tr> <td>Low Risk</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>			Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed	High Risk	3	3	0	Medium Risk	3	3	0	Low Risk	0	0	0
	Number of issues raised	Management Action Plan developed	Risk accepted and no action proposed														
High Risk	3	3	0														
Medium Risk	3	3	0														
Low Risk	0	0	0														



**AD02-2022 – Searchlight – Data Breaches**

Audit Opinion	<b>Adequate</b>
Prospects for Improvement	<b>Good</b>

This additional audit covered the approach taken by business areas that use the Department for Work and Pensions Searchlight system. This followed a few minor data breaches that occurred by staff working in different business areas.

**Key Strengths**

- HM Government Base Line Security Standards were being met prior to access to the system being allowed.
- Declarations are in place for staff to sign to confirm they will use the system appropriately prior to access to the system being allowed.
- Two of the three business areas trained staff prior to access being given.
- Management investigations are conducted and consistent with the relevant disciplinary policy.

**Areas for Development**

- Training in one business area needs to be implemented
- Training should be standardised across the three business areas with the requirement for staff to be tested to confirm understanding on the appropriate use of the system.
- A clearer process on reporting data breaches both to KCC information resilience & transparency team and the Department for Work and Pensions.
- Ensuring staff are made aware of lessons learnt following a data breach.

**Prospects for Improvement**

Our overall opinion of **Good** for Prospects for Improvement is based on the following factors:

- The proposed management actions to the issues that have been raised are considered to be appropriate in managing the risks identified.
- Management engaged positively with the audit and are committed to ensuring that the management actions are implemented.

**Summary of management responses**

	<b>Number of issues raised</b>	<b>Management Action Plan developed</b>	<b>Risk accepted and no action proposed</b>
High Risk	0	n/a	n/a
Medium Risk	3	3	0
Low Risk	0	0	0

## CS02-2022 General Ledger

<b>Audit Opinion</b>	<b>Substantial</b>
<b>Prospects for Improvement</b>	<b>Good</b>

The audit covered six aspects of general ledger and concluded that overall, the controls in place are adequate and operating effectively. A small number of issues were identified in relation to data validation of one of the feeder systems, transaction coding errors in one service and segregation of duties for journal processing.

### Key Strengths

- Appropriate user guides and training is available to staff who need to know how to use and navigate their way around the Oracle financial system.
- Access to the financial modules on Oracle is adequately controlled. Requests for access are made in writing on an on-line form and are submitted by another member of staff to maintain segregation of duties.
- Only existing members of staff have access to Oracle finance, and audit testing found no instances of leavers accessing Oracle after their last day with KCC.
- Data from systems that process financial transactions (feeder systems) are uploaded on to the general ledger on a regular basis.
- There is an established coding structure in place that is consistently adopted.
- Requests to set-up, amend and/or delete codes are made in writing, and the authority to make these changes is restricted.
- Access to create/process journals is restricted to officers with appropriate job roles (eg Accountants and members of the Financial Analysis & Support Team).
- Suspense and control accounts are reviewed and reconciled on a regular basis.

### Areas for Development

- Unresolved errors with client data on ContrOCC are creating the need for manual intervention during the automated data transfer from ContrOCC to the general ledger.
- Miscoding of accommodation costs of asylum-seeking young people on ContrOCC accounts for 90% of the re-coded transactions.
- Three cost centres codes on the general ledger do not have a title or description to identify the team or unit that holds the budget.
- Sample testing of 30 journals identified 3 instances there was insufficient narrative to allow the reason for the adjustment to be readily understood.
- Sample testing found that staff can process journals where they are also the requesting officer (lack of segregation of duties). However, a management action has not been raised on the basis that reliance is placed on the budget monitoring process (CP) to identify any significant errors and manage the risks of material misstatement associated with inappropriate override of controls over journal entries. Further testing showed that only 5 budget holders have the access rights/privilege to process manual journals, and there is no evidence that any of these budget holders has processed a manual journal for their respective cost centre(s) this financial year.

### Prospects for Improvement

Our overall opinion of **Good** for Prospects for Improvement is based on the following factors:

- The proposed management actions to the issues that have been raised are considered to be appropriate in managing the risks identified.
- Management engaged positively with the audit and are committed to ensuring that the management actions are implemented.

### Summary of Management Responses

	<b>Number of issues raised</b>	<b>Management Action Plan developed</b>	<b>Risk accepted and no action proposed</b>
High Risk	0	n/a	n/a
Medium Risk	2	2	0
Low Risk	2	2	0

**CS06-2022 Urgent Payments Follow Up**

Audit Opinion	N/A
Prospects for Improvement	N/A

**Findings**

During planning for the scheduled follow-up audit, it was confirmed that all of the six issues have been implemented. Appropriate evidence has been obtained and evaluated by Internal Audit to support closure of these issues.

**Background**

As part of the approved 2021-2022 Audit Plan, it was agreed that Internal Audit would undertake a follow-up audit of Urgent Manual Payments (CHAPS) – Audit reference CS10-2021. The aim of the follow up audit was to provide assurance that appropriate actions have been taken to address the issues identified.

An audit opinion of ‘Limited’ was given and reported to the Governance and Audit Committee in January 2021. The report contained six audit issues (3 High and 3 Medium Risk) and management action plans were agreed to address all the issues.

## RB13-2022 – Data Protection (ASCH)

Audit Opinion	<b>Adequate</b>
Prospects for Improvement	<b>Very Good</b>

The table below shows RAG rating against the seven scope areas for the Data Protection Audit (ASCH) which assessed one area as green, five amber and one red.

Training and Guidance	Information Asset Register	Data Protection Impact Assessments	Data Privacy Notice(s)
Data Sharing	Data Breach and Near-Miss Incidents	Subject Access Requests	

### Key Strengths

- Key policies and procedures that ASCH staff are expected to adopt to ensure that the organisation fulfils its Data Protection obligations have been developed and communicated to staff.
- ASCH are transparent to data subjects about how they will use the personal data they collect from them.
- ASCH's Privacy Notices have been communicated to their data subjects and the scope and content of the notices were found to be in line with best guidance published by the ICO.
- The identity of a data subject is verified before responding to a Subject Access Request (SAR).
- Corporate policy and procedures that ASCH staff are expected to adopt when sharing data with third parties have been developed and communicated to staff.
- ASCH staff have appropriate means to report a suspected data or information security breach, and a record of incidents reported is maintained.

### Summary of Management Responses

	No. of Issues Raised	Mgt Action Plan Developed	Risk Accepted and No Action Proposed
High Risk	0	N/A	N/A
Med Risk	2	2	0
Low Risk	2	2	0

### Areas for Development

- Uptake of mandatory data protection training in ASCH is below corporate target.
- Some ASCH project teams are not obtaining expert advice from the Data Protection Officer (DPO) in a timely manner and prior to the start of some new data processing.
- Some teams within ASCH repeatedly failed to report data breaches to the Information Resilience and Transparency Team in a timely manner.
- Sample testing of 15 ASCH data security breach/incidents identified 2 instances where the relevant service area has not completed an investigation of the breach.
- Internal Audit identified 5 out of 151 ASCH data security breach/incidents where the assessed risk to people's rights and freedoms following the breach/incident has not been documented on the incident database. The assessed risk determines if escalation to the ICO is required.
- The Council has a statutory duty to respond to SARs within one month, but approximately 25% of ASCH SARs have not been completed within statutory timescale.
- The standard contractual terms and conditions for adult social care providers do not contain some specific terms or conditions that must be included as prescribed under section 3 of article 28 of the UK General Data Protection Regulation.
- Our testing during this audit identified issues relating to the corporate Data Protection Impact Assessments policy and guidance being overdue for review; and the corporate Information Asset Register being out of date. However, a formal management action has not been raised on these issues in this report on the basis that these issues are being addressed as part of agreement management actions from the Records Management audit that was carried out in April 2021.

### Prospects for Improvement

Our overall opinion of **Good** for Prospects for Improvement is based on the following factors:

- Adequate control framework is in place, but there needs to be consistency in the implementation of Data Protection Policies and Procedures.
- Actions are being taken Corporately to enhance the way the Council manages its data.

## Appendix C - Grant Certifications completed since 1/4/2021:

Grant	Description	Status
EU Interreg - Aspire	A holistic approach to lowering obesity and unemployment rates in identified communities where the two issues are linked.	2 Claims completed
EU Interreg - BEGIN	An approach to climate resilience for cities that mimics nature's potential to deal with flooding.	1 Claim completed and On the Spot in progress
EU Interreg - BHC21	To contribute to the development of more efficient and effective vocational training services for low-skilled people and develop a generic 21st century training model to reduce unemployment rates amongst low-skilled people.	1 Claim completed and On the Spot in progress
EU Interreg – Blueprint	Upskill 18 social enterprises to training 2000 disadvantaged individuals with the skills they require to secure new jobs linked to circular economy growth (increased recycling, reverse logistics and secondary markets)	1 Claim completed
EU Interreg – BoostforHealth Capitalisation	Supporting Kent based life sciences companies with internationalisation and in particular market entry in mainland Europe.	
EU Interreg – C5A	Aims to deliver a whole system approach to water and flood risk management in response to current and future risks from climate change.	1 Claim completed and 1 On the Spot completed
EU Interreg – C-CARE	To deliver a range of activities linked to Covid-19 response including: <ul style="list-style-type: none"> <li>- A technology resilience voucher scheme for businesses (ED)</li> <li>- A green recovery voucher scheme for businesses (Environment Team)</li> <li>- A Covid-secure trading standards training module (Public Protection)</li> </ul>	1 Claim completed
EU Interreg – Connected Communities	To develop co-ordinated and integrated services for older people that help make communities more resilient and take early action to prevent or delay the need for long term care.	1 Claim completed
EU Interreg – Cool Towns	Spatial adaptation for heat resilience in small and medium sized cities to minimise the heat related effects of climate change.	1 Claim in progress
EU Interreg – DWELL	Empowerment programme enabling patients with type 2 diabetes to access tailored support giving them mechanisms to control their condition and improve their wellbeing.	
EU Interreg - Empower Care	To create resilient communities and reduce individual frailty and loneliness, addressing issues facing the care of our aging population.	1 Claim completed and 1 claim in progress
EU Interreg - Ensure	Making use of the community peer to peer support, which will allow societies to become proactive in addressing circumstances which create vulnerability across Kent.	1 Claim completed and 1 claim in progress
EU Interreg - Experience	To provide the tools and infrastructure to capitalise on the emerging trend for personalised and local tourism experiences which provide reasons to visit at any time of the year.	1 Claim completed
EU Interreg – Green Pilgrimage	Protecting natural & cultural heritage whilst developing jobs & growth along pilgrim routes by developing low impact tourism, digitalisation, pilgrim accommodation & strengthening local traditions.	

EU Interreg - H2O	Overcoming barriers to integrated water and ecosystem management in lowland areas adapting to climate change.	1 Claim in completed
EU Interreg – IMPULSE2	Support innovation in order to address the economic and societal issues facing the FCE. This project aims to support 100 Life Sciences & nutrition SMEs & production sites from the FCE area to help them to become more innovative, to connect to companies and business opportunities in other countries and to overcome the barriers that they face with innovation and internationalisation. The long-term benefits for SMEs will be increased knowledge, innovation capacity, international contacts, and export sales potential (MP)	1 Claim in completed
EU Interreg - Inn2Power	Supporting Kent based companies in the offshore wind sector with internationalisation & market entry in mainland Europe	1 Claim completed
EU Interreg - PATH2	Enabling women, families, and healthcare professionals to prevent, diagnose and successfully manage mild and moderate perinatal mental health issues.	1 Claim completed and On the Spot in progress
EU Interreg - Prowater	Contributing to climate adaptation by restoring the water storage of the landscape via ecosystem-based adaptation measures.	1 Claim completed
EU Interreg - SCAPE	Developing landscape-led design solutions for water management that make coastal landscapes better adapted and more resilient to climate change.	1 Claim completed and On the Spot in progress
EU Interreg - SHIFT	Engaging with people over 45 years of age to develop a tailored sexual health and wellbeing model.	1 Claim completed
EU Interreg - SIE	Evaluating and improving business support services for SMEs specifically related to exporting and internationalisation.	
EU Interreg – STAR2Cs	Overcoming the implementation gap faced by local government adapting to climate change.	1 Claim Completed
EU Interreg – Step by Step	Seeking to increase the impact of the internationally evidenced men's sheds programme in particular employment & health outcomes.	1 Claim completed and 1 On the Spot completed
EU Interreg - TICC	Implementing an integrated community team at a pilot site to work with the principles of Buurtzorg (A Dutch home-care model known for innovative use of independent nursing teams in delivering relatively low-cost care).	1 Claim completed
EU Interreg - Triple A	Supporting homeowners to adopt different low-carbon technologies in their homes.	1 Claim completed
EU Interreg - Triple C	Implementing a set of cost-effective actions to reduce flooding and erosion.	1 Claim completed
EU Interreg - Upcycle your waste	The programme will run over three years and aims to support SMEs in reducing their running costs by handling and transforming their waste into new resources for the community.	1 Claim completed
EU Interreg - USAC		1 Claim completed
Department of Health and Social Care	Public Health Test and Trace grant	In progress – deferred to 2022
Department for Transport	Highways Travel Demand Management Grant	In Progress
Department for Transport	Bus Service Operators Grant	In Progress
Department for Transport	Additional School and College Transport Grant	In Progress

## Appendix D – Implementation of Agreed Management Actions

3+ Years						
Engagement Reference	Engagement Name	Audit Opinion	Title	Risk Rating	Directorate	Status
ES05-2018	OPPD Day Services Themed Report	Adequate	Issue 3 - Letting Policy	Medium	ASCH	Not Implemented
RB01-2018	Members Induction and Training	Adequate	Issue 2 - Mandatory Training	Medium	ST	Not Implemented
RB45-2017	National Driver Offender Retraining Scheme – Phase 2	Adequate	Issue 1 - Trainer Recruitment and Retention	High	GET	In Progress

2 - 3 Years						
Engagement Reference	Engagement Name	Audit Opinion	Title	Risk Rating	Directorate	Status
AD02-2019	Youth services – Commissioning and Contract Management	Adequate	Issue 6 - Undocumented changes to the commercial arrangements	Medium	ST	Implemented
AD02-2019	Youth services – Commissioning and Contract Management	Adequate	Issue 7 - Fully documented justification for changes to the performance management regime	Medium	ST	Implemented
CA07-2019	Data Protection	Adequate	Issue 2 - Data Protection Impact Assessments - Project & Programme Management and Commissioning	Medium	ST	In Progress
CA09-2018	Departmental Governance Review	Adequate	Issue 5 - Independence of reporting lines for the Chair of the Adult Safeguarding Board	Medium	ASCH	Implemented
CA09-2018	Departmental Governance Review	Adequate	Issue 6 - Committee Terms of Reference	Medium	ST	Superseded
CS01-2019	Payment Processing	Adequate	Issue 2 - Retrospective Purchase Orders	Medium	ST	In Progress
CS01-2019	Payment Processing	Adequate	Issue 3 - Authorisation of manual invoices	Medium	ST	In Progress

CS01-2019	Payment Processing	Adequate	Issue 5 - Vacation Rule in iProc	Medium	ST	In Progress
RB02-2019	Property - Statutory Compliance	Limited	Issue 3 - Tenanted Properties – Requirement to notify KCC of Compliance Checks	Medium	ST	In Progress
RB20-2019	LD Lifespan Pathway Post Implementation	Adequate	Issue 1 - Pathway Plans and Assessments	High	CYPE	In Progress
RB34-2020	Foster Care	Adequate	Issue 3 - Voice of the Child	Medium	CYPE	Implemented

1 - 2 Years						
Engagement Reference	Engagement Name	Audit Opinion	Title	Risk Rating	Directorate	Status
AD01-2020	Pension Fund Investment	Limited	Issue 5 - Potential shortcomings in the Governance Compliance Statement, the Funding Strategy Statement and the Investment Strategy Statement	High	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 7 - Procedures governing Investment Decision Making	High	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 1 - A comprehensive understanding of the Committee's duties, its Investment Strategy and its Decision-Making Procedures	Medium	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 4 - Improving the assurance that key documents comply with Statutory Regulations	Medium	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 15 - Assurance that the remit of the Local Pension Board complies with Scheme Regulations and The Pensions Regulator's Code of Practice	High	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 10 - Improving the Reporting, Tracking and Mitigation of Risks	High	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 3 - Ensuring that a referenced and up to date version of the Investment Strategy Statement is available to Committee members	High	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 12 - Resources needed to manage and oversee Investment Fund Managers	High	ST	In Progress*



AD01-2020	Pension Fund Investment	Limited	Issue 6 - Mapping out Roles and Responsibilities	Medium	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 14 - Passing on Lessons that Key Officers have learned	Medium	ST	In Progress*
AD01-2020	Pension Fund Investment	Limited	Issue 11 - Accountability for Investment Advice cannot be determined from minutes of Committee Meetings	High	ST	In Progress*
CA02-2019B	Developer Contributions Community Infrastructure Levy	Limited	Issue 1 - Procedures for optimising developer contributions through the Community Infrastructure Levy	Medium	GET	Implemented
CA06-2020	Data Protection Deep Dive	Adequate	Issue 1 - Record of Processing Activity (ROPA)	High	ST	In Progress
CA06-2020	Data Protection Deep Dive	Adequate	Issue 2 - Data Breaches	Medium	ST	In Progress
CA11-2019	Strategic Commissioning Overview	Adequate	Issue 4 – Transformation of SC Division into a Corporate Support Function	Medium	ST	Superseded
ICT03-2020	Software Licensing	Substantial	Issue 2 - Software Licencing Inventory	Medium	ST	Superseded
RB04-2020	Agilisys Contract Management	Adequate	Issue 8 - Value for Money and Benefits Realisation Assessments	Medium	ST	Implemented
RB21-2020	Customer Care & Complaints	N/A	Issue 6 - Acceptance of Complaints - Formal Response Deadline	High	ASCH	Management Accepts Risk
RB34-2020	Foster Care	Adequate	Issue 2 - Communication and Information Sharing	Medium	CYPE	Implemented
RB37-2020	School Themed Review	Adequate	Issue 1 - SEMBCP Guidance to Schools	High	CYPE	Implemented
RB37-2020	School Themed Review	Adequate	Issue 2 - Recovery and Resumption	High	CYPE	In Progress
RB37-2020	School Themed Review	Adequate	Issue 3 - School Emergency Management and Business Continuity Plan (SEMBCP) administration	Medium	CYPE	Implemented
RB56-2020	Economic Development - Grant Schemes	Adequate	Issue 3 - Evaluation of Grants	Medium	GET	Implemented

Less than 1 Year						
Engagement Reference	Engagement Name	Audit Opinion	Title	Risk Rating	Directorate	Status
CA01-2021	Annual Governance Statement	Adequate	Issue 3 - Making AGS a Living Process	Medium	ST	In Progress
CA01-2021	Annual Governance Statement	Adequate	Issue 1 - Progress Against 2017/18 & 2018/19 Issues	Medium	ST	In Progress
CA01-2021	Annual Governance Statement	Adequate	Issue 4 - Learnt Lessons from the 2019/20 AGS Process	Medium	ST	In Progress
CA01-2022	Annual Governance Statement	Adequate	Issue 1 - CMT/ DMT Action Logs	Medium	ST	In Progress
CA01-2022	Annual Governance Statement	Adequate	Issue 2 - Confirmation of Compliance with CIPFA Code of Financial Management	Medium	ST	In Progress
CA04-2020	Risk Management - Themed Report	Substantial	Issue 1 - Awareness of Risk Management Tools	Medium	ST	In Progress
CA05-2021	Information Governance - DSP Toolkit annual audit	Substantial	1. Sub-Assertion 7.2.1	Medium	ST	Implemented
CA07-2021	Information Governance - Remote Working	Adequate	Issue 1 - Policies & Procedures	Medium	ST	In Progress
CA07-2021	Information Governance - Remote Working	Adequate	Issue 3 - Data Protection Training	Medium	ST	In Progress
CA07-2021	Information Governance - Remote Working	Adequate	Issue 5 - Corporate VPN Software Updates	Medium	ST	In Progress
CA07-2021	Information Governance - Remote Working	Adequate	Issue 4 - Risk Assessment	Medium	ST	In Progress
CA07-2021	Information Governance - Remote Working	Adequate	Issue 2 - Staff Awareness	Medium	ST	In Progress
CS02-2021	Social Care Client Billing	Limited	Issue 1 - Mosaic Provider Portal	High	ASCH	Implemented
CS11-2021	Supplier Relief - Policy, Procedures and Application	Limited	Issue 1 - Due Diligence	High	ST	Implemented

ES01-2020	Establishments Themed Review - Day Services	Substantial	Issue 1 - Utilisation	Medium	ASCH	Superseded
ICT02-2021	IT Access Controls/ User Accounts – for DSP Toolkit	Substantial	Issue 2 - Generic account - Liberi	Medium	CYPE	Implemented
ICT04-2020	ICT Change – Project Benefits Realisation	Adequate	Issue 2 - Project Briefs Technical Assessment	Medium	ST	Implemented
ICT04-2021	Cyber Security -Firewall - Management of Rule sets	Substantial	Issue 2 - Firewall Reviews and Remediation of Vulnerabilities	Medium	ST	Implemented
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 6 - Inventory Review	Medium	ST	Implemented
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 4 - Policies and procedures	Medium	ST	Implemented
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 5 - Asset Lifecycle	Medium	ST	Implemented
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 3 - Covid-19 Assets	Medium	ST	Implemented
RB01-2021	Asset Control of Laptops and Other IT Equipment	Limited	Issue 2 - Asset Inventory Records	High	ST	Implemented
RB05-2020	Purchase to Pay (P2P)	Substantial	Issue 3 - Receipting of Goods – iProc and Manual Invoices	Medium	ST	Implemented
RB05-2020	Purchase to Pay (P2P)	Substantial	Issue 1 - Purchases progressed without a Purchase Order	Medium	ST	In Progress
RB16-2021	Workforce – Recruitment & Retention of AMHPs	Substantial	Issue 1 - Recruitment Strategy / Policy	Medium	ASCH	In Progress
RB18-2021	ASCH Covid-19 Response Plan	Adequate	Issue 4 - Business Continuity Testing	Medium	ASCH	In Progress
RB18-2021	ASCH Covid-19 Response Plan	Adequate	Issue 5 - Strengthening Business Continuity Plans	Medium	ASCH	Implemented
RB18-2021	ASCH Covid-19 Response Plan	Adequate	Issue 8 - ASCH Covid-19 Response Plan	Medium	ASCH	Implemented
RB23-2021	Accommodation for Young People/Care Leavers	Limited	Issue 5 - In Touch Records	Medium	CYPE	Implemented**

RB23-2021	Accommodation for Young People/Care Leavers	Limited	Issue 1 – High-Cost Placement Panel	High	CYPE	Implemented**
RB23-2021	Accommodation for Young People/Care Leavers	Limited	Issue 4 – Monitoring of Providers – Performance and Cost	High	CYPE	Implemented**
RB23-2021	Accommodation for Young People/Care Leavers	Limited	Issue 2 – Additional Support Hours	Medium	CYPE	Implemented**
RB23-2021	Accommodation for Young People/Care Leavers	Limited	Issue 3 - Housing Costs (Housing Benefit)	High	CYPE	In Progress**
RB30-2021	Provision of Laptops to Service Users	Adequate	Issue 3 - Ongoing liability for devices	Medium	CYPE	Implemented
RB30-2021	Provision of Laptops to Service Users	Adequate	Issue 2 - Decision Making	Medium	CYPE	Implemented
RB30-2021	Provision of Laptops to Service Users	Adequate	Issue 1 - Asset Register	High	CYPE	Superseded
RB32-2019	Education Psychology	Substantial	Issue 1 - Lessons Learnt	Medium	CYPE	In Progress
RB32-2020	Change for Kent Children	Adequate	Issue 6 - Performance Monitoring	Medium	CYPE	Implemented

**\* Status of actions for AD01-2020 – Pension Fund Investment require verification and status may change depending on outcomes of review of evidence.**

**\*\* Status of actions for RB23-2021 – Accommodation for Young People/ Care Leavers require verification from full follow-up audit to be reported to April Governance and Audit Committee**