Classification of Audit Recommendations

Recommendation	Description
High Risk	Action by the client that we consider **essential** to ensure that the service / system is not exposed to **major risks**.
Medium Risk	Action by the client that we consider **necessary** to ensure that the service / system is not exposed to **significant risks**.
Low Risk	Action by the client that we consider **advisable** to ensure that the service / system is not exposed to **minor risks**.
Good Practice	Action by the client where we consider **no risks** exist but would result in better quality, value for money etc.

Audit Assurance Levels

Assurance Level	Basis	Description
High Assurance	Recommendations for ineffective controls affecting the material areas of the service are not High or Medium Risk. Any recommendations are mainly Good Practice with few Low Risk recommendations.	There is a sound system of internal control designed to achieve the system objectives and the controls are being consistently applied.
Substantial Assurance	Recommendations for ineffective controls affecting the material areas of the service are not High Risk. Occasional Medium Risk recommendations allowed provided all others are Low Risk or Good Practice.	There is a sound system of internal control but there is some scope for improvement as the ineffective controls may put the system objectives at risk.
Moderate Assurance	Recommendations for ineffective controls affecting the material areas of the service are at least Medium Risk.	The ineffective controls represent a significant risk to the achievement of system objectives.
Limited Assurance	Recommendations for ineffective controls affecting the material areas of the service are High Risk.	The ineffective controls represent unacceptable risk to the achievement of the system objectives.

Appendix A – Community Alarms Audit Action Plan Update

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	IMPLEMENTATION DATE
Expenditure					
2.1.1	A purchase order should be created before all goods and / or services are procured.	LR	Agreed - MMW to discuss further with finance to ensure processes are being followed.	MMW/DN	COMPLETED
Purchase Card					
2.2.1	All purchases should be approved by the cardholder's line manager.	LR	Agreed – this process should be followed as a matter of course.	DN/SP	COMPLETED
Stock					
2.4.3	A review should be undertaken to establish the reason that 4,000 items are classed as "Missing in Action" or "To be Investigated".	HR	• TBI and MIA categories - these categories are currently being investigated, when resource is available. This will be an on-going task for the foreseeable. • Procedures to be written with agreement from Lucy Friday (PO) on value of items to be investigated and the process for writing these items off. • MMW to discuss further with CCS (software manufacturer) on the feasibility on moving an item from scrap into stock, if in future the item is returned to the service. Currently, items in MIA are able to be moved back into stock and will retain all of the stocks history. Once an item is scrapped (written off) this history disappears.	MMW	16th September 2021 - ongoing
2.4.6	Procedures should be reviewed to ensure low stock warnings on Pro-Cloud are monitored and actioned	LR	• Low stock warnings are not currently a feature of our stock system.	MMW	1st December 2021

Appendix A – Community Alarms Audit Action Plan Update

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	IMPLEMENTATION DATE
	when the Stores & Warehouse Officer is absent.		• MMW to contact CCS (software Co) to write a stock report to include stock warnings so that these can be easily monitored and actioned when the Stores & Warehouse Officer is absent. • MMW to set up monitoring spreadsheet for top 30 items issued to ensure close stock monitoring in the interim. To be issues to HOS on a weekly basis.		(dependent on response from CCS) COMPLETED: Spreadsheet implemented 15th September 2021 and shared with HOS.
Service User Databases					
2.5.2	A weekly data reconciliation should be undertaken between the number of service users recorded on PNC8 and the number recorded on the ICL system.	LR	• Due to lack of resource, a weekly reconciliation of both systems is unachievable at present. • A monthly reconciliation is possible with the assistance of business support/finance. • MMW to discuss further with Lucy Friday for assistance from Business support/Finance.	MMW/DN/LF/SP	1st November 2021 (dependent on resource availability)
Repairs, Maintenance & Service Resilience					
2.6.5	The knowledge and ability to manage and maintain this service should be shared between at least two senior officers.	HR	The service is currently under review, however, at present, there is only one senior officer who is managing both the CES and CAS. This lack of Resource will be addressed as part of the commissioning review. Interim measure – Temporary Senior Officer recruited (October 21 – March 23) to	LF	31st March 2022

Appendix A – Community Alarms Audit Action Plan Update

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	IMPLEMENTATION DATE
			work alongside existing manager overseeing Community Alarms Service		
GDPR / Data Retention					
2.7.1a	All staff in the service should complete the mandatory GDPR training provided.	MR	• Agreed, staff to complete asap. • Supported employees – guidance to be sort from LF (some staff unable to read/write) • Training schedule to be set up for staff who do not have access to Laptops (drivers, support drivers assistants and maintenance engineers) • MMW to discuss further with the services Digital Business relations Officer for guidance to arrange for training laptops at the service to allow staff to complete mandatory training.	MMW/AE/LF	1st December 2021
2.7.1b	All Service Manager's must complete a GDPR Manager's Checklist and return it to the Data Protection Officer.	MR	Checklist to be completed and sent back to Michael Powney/Kim Collis	MMW	COMPLETED
2.7.1c	It should be confirmed that all records are being held in accordance with the Council's official retention policy.	LR	MMW to confirm with Finance officer that all records are being held in accordance with the Council's official retention policy.	MMW/MR/SP	1st January 2022