

Audits completed since the previous Audit Committee meeting (February 2018)

Audit Title:	General Data Protection Regulations (GDPR) Readiness						
Date of Report:	February 2018				Materiality/Impact:		High
Number of 'High Priority' Recommendations:	3	Current Audit Opinion:	N/A	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	No opinion given
<u>Key Recommendations</u> <p>The key recommendations made as a result of the review are:</p> <ul style="list-style-type: none"> • Work to map the Council's data and identify the gaps between the current state and that required for GDPR compliance for each service should be completed as soon as possible in order to plan the implementation work. This should be used to identify the highest risk areas where non-compliance could result in a breach and possible fine. The results of the gap analysis should be presented to the Information Governance Board, Corporate Management Team and other relevant officers in order for a decision on the prioritisation of work and timescales for completion can be taken. • The communication to staff on the implications of the GDPR and the compliance work should include Corporate Management Team support to help get sufficient buy in from across the organisation to achieve compliance and ensure continued compliance in the future. Corporate Management Team should work with the Information Governance Board to confirm there will be sufficient resource available to deliver the GDPR compliance project and to resource roles required in service areas on an ongoing basis in relation to data protection. • Project delivery should be supported by introduction of proportionate project management methodology. A governance structure should be specified. Relevant project management documentation such as risk assessments, and plans should be put into place to ensure that the project can be adequately managed to enable completion within desired timescales. 							

Audit Title:	Main Accounting (Part 1: Bank reconciliations and Closedown timetable)						
Date of Report:	1 st February 2018			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	0	Current Audit Opinion:	1	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> There were no key recommendations as a result of this review.							

Audit Title:	Debtors						
Date of Report:	23 rd January 2018			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	0	Current Audit Opinion:	2	Previous Audit Opinion:	2	Overall Evaluation (Risk):	Moderate
<u>Key Recommendations</u> There are no key recommendations made as a result of the review.							

Audit Title:	Waste Services Contract						
Date of Report:	January 2018			Materiality/Impact:		High	
Number of 'High Priority' Recommendations:	5	Current Audit Opinion:	3	Previous Audit Opinion:	N/A	Overall Evaluation (Risk):	Moderate

Key Recommendations

The key recommendations made as a result of the review are:

- The Council's Municipal Waste Strategy should be reviewed and updated to set out the Council's vision and targets for waste and recycling. A golden thread should exist between the Strategy, the business plan, waste services contract and performance management arrangements to help ensure the Council achieves its objectives.
- The additional clauses in Appendix A should be reviewed and given consideration to including in the Council's waste services contract to improve its effectiveness in protecting the Council's interests.
- The contract should include a set of performance requirements and a performance framework, linked to the Waste Strategy and the service's annual business plan. This should set out how performance will be measured and monitored, and what the consequences of any failures e.g. financial penalties/deductions etc. The roles and responsibilities for reviewing performance data provided by PPS will then need to be defined.
- For contract requirements not linked to the performance framework, PPS should be required to provide regular assurance, e.g. quarterly, to the Council that these are being met.
- As part of the contract management arrangements, formal assurance should be regularly e.g. annually, sought on PPS' financial sustainability and therefore its ability to continue to deliver the services under the contract.