

EFDC Internal Audit Recommendation Tracker (Overdue and High Priority)

Last updated: 07 July 2021

Audit Year (Date Report Issued)	Rec Ref	Original Recommendation	Priority	Managers Original Response	Responsible Officer / Service Director	Original Imp Date	Revised Imp Date	Status Update from Management	Status
Harlow Gilston Garden Town 2019/20 Issued July 2020	1	To clarify the accountability and extent of any liability of each partner in the HGGT a signed overarching agreement between the councils should be prepared. Arrangements regarding the recovery of costs incurred by the councils should be agreed by all parties and included in the agreement.	Med	Work is now well underway on the next steps to establish Combined Delivery Service following Board decision on 10 Feb 2020. Legal work is underway to clarify arrangements and delegations for the CDS Link to HIG delivery and governance	HGGT Director HGGT Project Manager HGGT Programme Manager	Political and corporate agreement to proposals – 31/03/21 Shadow structures then up and running Formal decision making will need to follow the local election period – 30/09/21	31/03/22	May 21: HGGT Solicitors, Weightmans, are developing a partnership agreement between all the HGGT partners. Jul 21: A meeting is taking place on 13 July at Lead Member and Lead Officer level of all five Partner authorities to progress this, with the intention that a new formalised governance model will be agreed in September 2021 and implemented before March 2022.	Overdue
Harlow Gilston Garden Town 2019/20 Issued July 2020	3	A data sharing agreement should be drawn up to cover any personal or commercially sensitive data which may be shared between the councils as part of the Garden Town project.	Med	A data sharing agreement will be developed and entered into by all the HGGT partners.	HGGT Director HGGT Programme Manager	31/12/20	31/03/21 30/09/21	Dec 20: HGGT legal advisors, Weightmans, have been instructed to develop a data sharing protocol for the HGGT. The most appropriate form of agreement is currently being evaluated. Feb 21: A draft data sharing agreement for consideration by the HGGT Board is expected week beginning 22 February 2021. Jul 21: Difficulties in obtaining internal legal resource to review the draft agreement has caused delays but this has now been resolved and the agreement will be reviewed shortly, and recommendations made to the Board.	Overdue
Key Financial Controls –	1	With effect from the 31st March 2021 year-end, following a full	Med	Recommendation accepted. This is a key control.	Chief Financial Officer	30/04/21 (as part of	30/06/21	Jul 21: There was a slight delay due to technical problems with the Fixed Asset Register, which	Overdue

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Fixed Assets 2019/20 Issued November 2020		reconciliation of the Fixed Assets Register to the General Ledger, the documentation be retained in a shared drive and subject to independent review and sign-off prior to the draft accounts being produced. The 31st March 2020 year-end reconciliation be recreated if it cannot be located to evidence the opening balances for 2020/21.				2020/21 Closedown)		prevented the roll forward of the system. Officers worked with CIPFA's support team to resolve the issue and these have now been resolved and the upgrades implemented. The 31st March 2020 year-end reconciliation has been recreated to evidence the opening balances for 2020/21. The 2021/22 entries are currently being worked on and when complete will be retained in the shared drive as recommended. The independent review will be undertaken by the new Principal Accountant (permanent appointment pending). In the meantime, the review is being overseen by a qualified and experienced contractor.	
Active Directory Management 2020/21 Issued December 2020	4	A review should be initiated to assess the validity of all accounts with non-expiring passwords. If there are legitimate reasons to have specific accounts with a non-expiring password this should be documented and forwarded to the Chief Internal Auditor.	Med	Accepted.	ICT Infrastructure & Compliance Manager	30/04/21	31/08/21	A review has been completed and those accounts which can easily be changed (for example, training accounts) will be actioned. Some accounts (e.g. revenues and benefits) have hard wired passwords and will involve considerable resource to change. Councillor accounts are currently non-expiring.	Overdue

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Active Directory Management 2020/21 Issued December 2020	9	All unsupported Windows Server 2008 servers should be promptly replaced or decommissioned with a target set to achieve this.	Med	Accepted. An external Project Manager will be appointed to manage the identification and replacement of all unsupported Windows servers.	Interim IT Service Manager	30/04/21	31/07/21	A project to assess the 2008 servers and produce a technical plan for migrating or rebuilding has been started.	Overdue
Storage Area Network 2020/21 Issued May 2021	1	The SAN network environment should be protected by a fully vendor supported firewall appliance.	High	Accepted. The WatchGuard appliance will be replaced with a fully patched and vendor support firewall.	ICT Infrastructure & Compliance Manager	30/06/21	31/08/21	The firewall currently in place is in the process of being replaced. Quotes have been received and a firewall on order. Medium term delivery due to IT equipment shortages in the UK.	Overdue
Storage Area Network 2020/21 Issued May 2021	2	All firewall administrators are assigned individual and uniquely identifiable user accounts. Robust password policies should be implemented on the WatchGuard firewall appliance to prevent unauthorised access.	High	Accepted. Individual user accounts will be assigned to all firewall administrators. Firewall appliance password policies will be enabled to prevent unauthorised access.	ICT Infrastructure & Compliance Manager	30/06/21	31/08/21	New policies and accounts will be implemented on the new firewall. However, this is not too much of an issue as there is no direct connectivity to Council data through the firewall; it only allows access to the management console. It is appreciated that logging of individual user connectivity should be provided.	Overdue
IT Disaster Recovery 2020/21 Issued July 2021	1	A documented IT Disaster Recovery plan should be produced outlining all key stages to recover the Council's IT infrastructure.	High	A documented and approved IT DR plan will be produced.	ICT Infrastructure & Compliance Manager	31/12/21	n/a	n/a	In progress
IT Disaster Recovery Issued July 2021	2	IT Disaster Recovery plans and procedures should be subject to annual rehearsal. Disaster Recovery tests should include data validation checks to safeguard the integrity of restored data.	High	A full IT Disaster Recovery test has been scheduled for September 2021.	ICT Infrastructure & Compliance Manager	31/12/21	n/a	n/a	In progress