

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 APRIL 2017

APPENDIX 1

	Manager Responsible	Head of Service Position Statement		Responsible Financial Officer		
		Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action	
HEAD OF RESOURCES						
AUDIT	BANK RECONCILIATION					
Agreed Action	The Finance Manager should liaise with the Development Manager (IMD) to ensure that the changes to the systems / processes that are needed to improve the efficiency and transparency of the income reconciliation are agreed, scheduled and completed.	Finance Manager	The process needed to implement this recommendation will be a part of the new Finance Management System. As this will not be implemented until 01 October 2017, it is not possible to implement earlier.	01/10/2017	Although bank reconciliations are manual at this time, they are up to date so the risk is minimised. The reasons for non-implementation of the audit action are entirely related to the implementation of the new FMS. It is therefore considered that "risk" to the Councils control/financial framework is minimal.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit Actions list.
Implementation Date	30/09/2016					
Agreed Action Status	Amber					

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AUDIT	PURCHASING & CORPORATE CARDS					
Agreed Action	The Cards written guidance will be reviewed and updated where necessary. As current procedures are not being followed, a decision will be taken on whether a card may be used by other members of the team/service, or whether a card should still be restricted to the cardholder’s use only and additional cards applied for where deemed necessary for practical reasons. (Personal liability for the card points to additional cards being the better option and card details securely held by the cardholder and never shared).	Finance Manager	Guidance has been reviewed but the updating of it has not been completed.	31/05/17	<p>The guidance notes are still relevant for the “proper” use of procurement cards.</p> <p>However, the notes do need streamlining and their proper use reinforcing.</p> <p>On balance, there is limited risk to the control/financial framework as managers approve procurement card spend on a monthly basis – including appropriate receipts.</p>	<p>Revised Implementation Deadline:</p> <ul style="list-style-type: none"> - updated on 4Action. - fixed deadline. <p>No further extensions.</p> <p>Removed from Non-Implemented Audit Actions list.</p>

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Implementation Date	31/03/2017					
Agreed Action Status	Amber					
AUDIT	CHARGING FOR COUNCIL SERVICES					
Agreed Action	Charging Policy to be developed, agreed and published covering areas such as: <ul style="list-style-type: none"> · The scope of the policy. · Corporate objectives. · Links with other policies and strategies. · Charging principles. · Financial targets. · Payments methods and facilities. · Annual review of charges. 	Finance Manager	Due to changes in the Finance team personnel. However, charges are reviewed annually by Heads of Services as part of the Budget setting process. A Charging Policy will be written to link in to the Corporate Plan objectives.	30/09/17	This recommendation proposes the development of a Policy/Framework through which Fees and Charges should be set. As part of the annual budget setting process, services review their Fees and Charges. It is therefore concluded that although there is not a framework this has not hindered services amending their Fees and Charges.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit Actions list.
Implementation Date	30/09/2016					

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Agreed Action Status	Amber				On balance, there is considered limited risk to the control/financial framework.	
MANAGING DIRECTOR						
AUDIT	COMPLIANCE WITH TRANSPARENCY CODE					
Agreed Action	Training/guidance will be given to all responsible officers who prepare data to ensure they are aware of their responsibilities and what is required from them e.g. data protection and redacting information; caveats data amendments; on-line publication/filing rules (formats and names) metadata etc.	Information Governance Manager	The Information Governance Manager is preparing a training / briefing for Quarter 1 2017/18	30/06/2017	The correct use of data is every member and officers responsible; however, job descriptions etc should identify where there are specific responsibilities. The issuing of up to date training/guidance should be an ongoing process by management so it can gain confidence that staff are meeting their responsibilities.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit Actions list.
Implementation Date	31/12/2016					

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Agreed Action Status	Amber				With the issuing of this latest guidance, although late, will meet this requirement. On balance, there is considered limited risk to the control/financial framework.	
HEAD OF DEVELOPMENT						
AUDIT	DEVELOPMENT MANAGEMENT					
Agreed Action	Issues around workload, prioritisation, targets and performance will be investigated informally through conversations with staff and formally as part of the six month appraisal review process. Action will be taken to address concerns and support staff going forward.	Planning Services Manager	Conversations were completed with staff by the 31 st December 2016. This highlighted the need for additional resources which needed to be evidenced. The Planning Advisory Service was	Completed May 2017 (Advertisements going live on the 2 nd May 2017).	This action remained outstanding at the 30 th April 2017; however it was implemented in May 2017 so therefore no further commentary necessary.	N/A as now implemented.
Implementation Date	31/12/2016					

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Agreed Action Status	Amber		<p>commissioned to undertake a service Health Check in October 2016 and this was completed in January 2017. The Planning Officers' Society was commissioned to carry out a benchmarking exercise with comparable authorities in November 2016 and this was completed in February 2017.</p> <p>Agreement to recruit 3 additional Senior Development Management</p>			

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			Officers was given in April 2017 and advertisements went live in May 2017.			
HEAD OF 3C ICT						
AUDIT	UNIFORM APPLICATION AUDIT					
Agreed Action	The Council should ensure that there is an approved document in place which standardises the permissions each level of staff should have assigned to them within the Uniform application. Additional permissions outside of the defined set of permissions should then be formally approved by management prior to being granted. (Going forward, with a	Development Manager	A vacant post within the team responsible for this software and the Northgate contract migration has had a serious knock on effect on the capacity within the application team. High impact operational	31/07/17	Permission levels within all ICT related systems are an essential element of the Councils control framework; including the agreeing of such permissions by management. However, this recommendation is not in respect of “poor” permissions but more about standardisation of permissions. It is recognised that the bedding-down of the 3C’s ICT	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit Actions list.

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	move to a shared service solution within the Council, the production of 'templates' for user profiles will help increase efficiency of new user set-ups and ensure consistency across the Uniform user group.) Agreed in principle and will be linked to the Shared Service work.		tasks to support the partners needed to be prioritised. Pressure on team resources has been an issue during this time and this has now been resolved with the introduction of an additional skilled member of staff and with Northgate activities now abated this can proceed.		shared service has been challenging but with the recent recruitment of both a new Head of Service and other members of the team this will allow an increase in capacity. On balance, there is a limited risk to the control/financial framework.	
Implementation Date	31/12/2016					
Agreed Action Status	Amber					

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AUDIT	UNIFORM APPLICATION AUDIT					
Agreed Action	We would recommend that a standardised and formal process is in place for the requesting and approval of new starter access, modification of users and removal of leavers from the application. The management of the above user changes should be clearly assigned to a restricted selection of staff, with modifications being made outside of this process being prohibited by the Council. Agreed in principle - to be linked to the formation of shared service.	Development Manager	As per previous remarks above. Activities planned to audit fulfil the finding above will be combined with activities to complete this task as they are directly related.	31/07/2017	Standardisation of procedures should bring both service and cost value benefits to the Council. It is recognised that the bedding-down of the 3C's ICT shared service has been challenging but with the recent recruitment of both a new Head of Service and other members of the team this will allow an increase in capacity. On balance, there is a limited risk to the control/financial framework.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit Actions list.
Implementation Date	31/12/2016					

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Agreed Action Status	Amber					
AUDIT	IT DISASTER RECOVERY 16.17					
Agreed Action	<p>a) Management should identify, document and assess the risks to the continuity of the 3C ICT Shared Service. Where appropriate, mitigating actions should be recorded and reviewed for efficacy on a routine basis.</p> <p>b) Furthermore, Management should complete a business impact assessment for the loss of the 3C ICT Shared Service on the Council. Recovery arrangements should be reviewed and, where necessary, updated so that they are aligned to the</p>	Project Manager	Resources from the Network and Infrastructure team have been heavily involved in the transition activities since February which has delayed moving this item forward and delayed the annual disaster recovery testing of key systems. This coupled with a revised council BCP plan (published in February) has	<p>30/06/2017</p> <p>New DR document to be completed by end of the year when we go live with 2 data centres.</p>	<p>Business Continuity has been addressed as the HDC Corporate Level with new procedures delivered and now operational.</p> <p>It is recognised that the bedding-down of the 3C's ICT shared service has been challenging but with the recent recruitment of both a new Head of Service and other members of the team this will allow an increase in capacity.</p> <p>Although Disaster recovery and associated activity</p>	<p>Revised Implementation Deadline:</p> <ul style="list-style-type: none"> - updated on 4Action. - fixed deadline. <p>No further extensions.</p> <p>Removed from Non-Implemented Audit Actions list.</p>

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	Council's objectives. These assessments should be reviewed on a periodic basis or following a significant change to the Council's operations.		made this finding difficult to progress.		attracts very high importance, the relatively tight revised implementation deadline demonstrates management's priority in implementing this action. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated. With future development of the two data centres will allow improved resilience.	
Implementation Date	31/03/2017					
Agreed Action Status	Amber					
AUDIT	IT DISASTER RECOVERY 16.17					
Agreed Action	a) Management should, in consultation with the Council, determine and define the recovery time and recovery point objectives for the Council's IT infrastructure and	Project Manager	We have had change of HoS and have not had opportunity to align activities from the previous finding with HDC	30/06/2017	This is linked to the preceding RFO opinion. Although Disaster recovery and associated activity attracts very high importance, the relatively	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions.

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	<p>systems.</p> <p>b) The Council’s IT Disaster Recovery Plan should be reviewed and, where necessary, updated so that the recovery process is aligned to the Council’s objectives in the event of an incident.</p> <p>c) The recovery objectives should be reviewed on a routine basis or following a significant change to the Council’s operations.</p>		Corporate Team and the revised BCP process.		<p>tight revised implementation deadline demonstrates management’s priority in implementing this action. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.</p>	<p>Removed from Non-Implemented Audit Actions list.</p>
Implementation Date	28/02/2017					
Agreed Action Status	Red					

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AUDIT	IT DISASTER RECOVERY 16.17					
Agreed Action	<p>Management should review and, where necessary, update the contact information that has been included within the IT Disaster Recovery Plan. Furthermore, all relevant information relating to Third Party suppliers should be recorded within the IT Disaster Recovery, which includes but is not limited to:</p> <p>a) In hours and Out of Hours contact information b) The services that the Third Party is required to provide in the event of a disaster and the agreed timescale for their provision.</p>	Project Manager	<p>The majority of third party services have been updated within the DR but finding all of the relevant detail has proven to be a more time consuming exercise that originally anticipated due to poor internal documentation. Staff details have been updated but there have been several recent changes to the team that require updating.</p>	20/5/2017	<p>This provides good supporting information in the event of an incident.</p> <p>Although Disaster recovery and associated activity attracts very high importance, the relatively tight revised implementation deadline demonstrates management's priority in implementing this action. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.</p>	<p>Revised Implementation Deadline: - updated on 4Action. - fixed deadline.</p> <p>No further extensions.</p> <p>Removed from Non-Implemented Audit Actions list.</p>

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Implementation Date	31/03/2017					
Agreed Action Status	Amber					
AUDIT	IT DISASTER RECOVERY 16.17					
Agreed Action	a) Management should put in place a defined procedure for testing the recoverability of the backups performed on a routine basis. b) Furthermore, Management should require that secure equipment is used to transport backup tapes to and from the recovery site.	Senior Network / Infrastructure Officer	Audit action was completed. Officer was not aware of the process to close out findings. Closed on the 12 th May.	N/A	Completed	N/a as implemented.
Implementation Date	31/03/2017					
Agreed Action Status	Amber					

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AUDIT	CYBER SECURITY 16.17					
Agreed Action	<p>Management should implement a defined information security incident management procedure, which includes but is not limited to:</p> <ul style="list-style-type: none"> - The definition of what constitutes an incident - The procedure for reporting an information security incident - The procedure for logging incidents - The procedure for investigating and categorising an incident - The arrangements for post-incident management. <p>The procedure should be</p>	Information Governance Manager	<p>This forms part of the new information security framework being implemented as part of the Protocol Policy System.</p> <p>Implementation of that project has been delayed due to unexpected clash of resources.</p>	30/06/17	<p>Cyber security attracts very high importance; the relatively tight revised implementation deadline demonstrates management's priority in implementing this action.</p> <p>On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.</p>	<p>Revised Implementation Deadline:</p> <ul style="list-style-type: none"> - updated on 4Action. - fixed deadline. <p>No further extensions.</p> <p>Removed from Non-Implemented Audit Actions list.</p>

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	communicated to all members of staff across the three Councils. Furthermore, information security incidents should be reviewed on a routine basis.					
Implementation Date	31/01/2017					
Agreed Action Status	Red					
AUDIT	CYBER SECURITY 16.17					
Agreed Action	Management should undertake a risk assessment of the cyber security threats to the 3C Shared IT Service and determine whether appropriate mitigating actions have been taken. Furthermore, Management	Information Governance Manager	The CCC transition project has made it impossible to assess the threat landscape, but as this is almost complete, an assessment can be undertaken.	30/06/17	The original implementation date was agreed, probably erroneously as a consequence of the Interim Head of Service arrangements that prevailed at the time. There is now a new permanent Head of Service in place. With the transition of CCC	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit

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	should assess the impact to the business of a successful cyber-attack and determine whether there are adequate recovery arrangements in place. These assessments should be reviewed on at least an annual basis or following significant change to the IT structure.		Prior to the CCC transition project we had no physical access to perform a full assessment.		now nearing completion, a tight revised deadline has been agreed. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.	Actions list.
Implementation Date	31/01/2017					
Agreed Action Status	Red					
AUDIT	CYBER SECURITY 16.17					
Agreed Action	Management should implement a procedure to routinely audit the configuration and security of the IT Network,	Information Governance Manager	The item was not assigned to the correct member of staff and subsequently	31/07/2017	With the on-boarding of the former CCC Northgate services now nearing completion, a revised deadline has been agreed.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline.

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	<p>which includes but is not limited to:</p> <ul style="list-style-type: none"> - Firewall configuration and activity - Network activity - Anti-malware configuration - Network access controls - Staff compliance with policies. <p>The procedure should include the frequency and schedule for undertaking these audits as well as the arrangements for reporting the results to relevant stakeholders. Furthermore, Management should review and, where necessary, update all policies related information and cyber security on a routine basis.</p>		<p>missed by officers. When reviewed prior to action date Northgate transition was well underway and availability of appropriate resources was an issue.</p>		<p>On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.</p>	<p>No further extensions. Removed from Non-Implemented Audit Actions list.</p>

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Implementation Date	31/03/2017					
Agreed Action Status	Amber					
AUDIT	CYBER SECURITY 16.17					
Agreed Action	<p>Management should complete a cyber security training needs assessment in order to determine the training needs for:</p> <ul style="list-style-type: none"> - Members of staff within 3C Shared IT Service - Members of staff with responsibility for the security of the Council's information assets - Members of staff across the Council - Council Members. 	Information Governance Manager	<p>This assessment is partially complete and requires documenting fully. Transition at CCC now allows a complete view of needs.</p>	30/06/17	<p>With the transition of CCC now nearing completion, a tight revised deadline has been agreed.</p> <p>On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.</p>	<p>Revised Implementation Deadline:</p> <ul style="list-style-type: none"> - updated on 4Action. - fixed deadline. <p>No further extensions.</p> <p>Removed from Non-Implemented Audit Actions list.</p>

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	Training should be provided on a routine basis. Furthermore, Management should establish a cyber security awareness programme to raise awareness of security issues across the Council.					
Implementation Date	31/03/2017					
Agreed Action Status	Amber					
AUDIT	INFORMATION SECURITY 15.16					
Agreed Action	The Information Manager will issue regular awareness reminders to staff to reinforce training and policy messages.	Information Governance Manager	This has been low priority, and pertinent messages have been issued. A plan will be produced to address this.	30/06/17	To be fair, there are relatively regular communications from the ICT team in respect of ICT related activity. However, this communication will raise the profile of the responsibility of all members and officers in respect of information security.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline.
Implementation Date	31/12/2016					No further extensions.
Agreed Action Status	Amber					Removed from Non-

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					On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.	Implemented Audit Actions list.
AUDIT	INFORMATION SECURITY 15.16					
Agreed Action	The training will be amended to include sections on homeworking and remote working, use of portable devices etc.	Information Governance Manager	This is dependent on the new information security framework being implemented as part of the Protocol Policy System. Implementation of that project has been delayed due to unexpected clash of resources.	30/06/17	To be fair, there are relatively regular communications from the ICT team in respect of ICT related activity. However, this communication will raise the profile of the responsibility of all members and officers in respect of information security. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit Actions list.
Implementation Date	31/12/2016					
Agreed Action Status	Amber					

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AUDIT	INFORMATION SECURITY 15.16					
Agreed Action	Training or further guidance will be given to managers on what information needs to be protectively marked and what needs to be sent via secure email.	Information Governance Manager	This forms part of the new information security framework being implemented as part of the Protocol Policy System. Implementation of that project has been delayed due to unexpected clash of resources.	30/06/17	To be fair, there are relatively regular communications from the ICT team in respect of ICT related activity. However, this communication will raise the profile of the responsibility of all members and officers in respect of information security. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit Actions list.
Implementation Date	31/12/2016					
Agreed Action Status	Amber					
AUDIT	INFORMATION SECURITY 15.16					
Agreed Action	Mobile phone policy will include specific information security rules surrounding BYOD.	Information Governance Manager	This forms part of the new information security framework being	30/06/17	To be fair, there are relatively regular communications from the ICT team in respect of ICT related activity. However, this communication will raise	Revised Implementation Deadline: - updated on 4Action. - fixed deadline.

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Implementation Date	31/12/2016		implemented as part of the Protocol Policy System. Implementation of that project has been delayed due to unexpected clash of resources.		the profile of the responsibility of all members and officers in respect of information security. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.	No further extensions. Removed from Non-Implemented Audit Actions list.
Agreed Action Status	Amber					
AUDIT	DATA PROTECTION AND INFORMATION MANAGEMENT 15.16					
Agreed Action	The Senior Information Risk Officer (SIRO) shall decide how long information and emails etc shall be kept within Anite, and the process for purging or archiving.	Head of Customer Services	The module for retention is still in testing within Benefits service. Unknown if automated process viable. Retention Policy in place. Application of this to be decided. This action does not address wider	30/06/17	When the review is complete (by the revised deadline) the concerns of the Head of ICT will be discussed with the Head of Customer Services (as the Councils SIRO). This may require further discussions is the I&RM to determine and completely revised audit action.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. The result of the review may require a supplementary audit action. Removed from Non-
Implementation Date	30/09/2016					
Agreed Action Status	Amber					

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			concerns about retention in legacy systems.		Implemented Audit Actions list.	
AUDIT	DATA PROTECTION AND INFORMATION MANAGEMENT 15.16					
Agreed Action	<p>Copies of both the data protection privacy / fair processing notices for both internal and external (customer) use shall be posted to both the internet and intranet.</p> <ul style="list-style-type: none"> •The notices shall contain hyperlinks to the 'layered' approach required for statutory NFI participation. •Heads of Service will be asked to confirm that all the forms they use (both e-forms and paper) to capture personal data contain the Council's approved (full or abbreviated) data protection and fair 	Information Governance Manager	Partially complete, with new version awaiting assessment against requirements of GDPR. New guidance now available from ICO.	30/06/17	<p>This is partially complete.</p> <p>On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.</p>	<p>Revised Implementation Deadline:</p> <ul style="list-style-type: none"> - updated on 4Action. - fixed deadline. <p>No further extensions.</p> <p>Removed from Non-Implemented Audit Actions list.</p>

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	processing statement. All forms that do not comply will be updated immediately.					
Implementation Date	30/11/2016					
Agreed Action Status	Amber					
AUDIT	DATA PROTECTION AND INFORMATION MANAGEMENT 15.16					
Agreed Action	<p>The Data Protection Officer (DPO) to review the current privacy and fair processing notices and inform the Monitoring Officer (MO) of the outcome of the review. .</p> <p>If the notices are not appropriate, a timescale will be agreed with the Monitoring Officer and instructions issued to SMT on the changes that are</p>	Information Governance Manager	Partially complete, with new version awaiting assessment against requirements of GDPR. New guidance now available from ICO.	30/06/17	<p>This is partially complete.</p> <p>On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.</p>	<p>Revised Implementation Deadline:</p> <ul style="list-style-type: none"> - updated on 4Action. - fixed deadline. <p>No further extensions.</p> <p>Removed from Non-Implemented Audit Actions list.</p>

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	required to be made.					
Implementation Date	31/10/2016					
Agreed Action Status	Amber					
AUDIT	E-PAYMENTS					
Agreed Action	The Council should complete a Payment Card Industry (PCI) Data Security Standard (DSS) Self Assessment Questionnaire and submit the findings to the Council's acquirer or payment brand/bank.	Information Governance Manager	In house experience of PCIDSS was deficient and an independent assessment was commissioned to determine appropriate approach. Scoping report recently obtained in April. Report to SMT will highlight the requirements needed to	30/06/17 (report only) Additional action needed once impact reviewed by operational teams. Formal project initiation suggested.	The report element of this audit action must be completed by the revised deadline. Subsequent actions will require further implementation – but this work will constitute a work programme within the 3C's ICT shared services. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions. Removed from Non-Implemented Audit Actions list.
Implementation Date	31/03/2017					
Agreed Action Status	Red					

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 APRIL 2017

APPENDIX 1

	Manager Responsible	Head of Service Position Statement		Responsible Financial Officer		
		Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action	
			achieve this. Remedial actions may require internal process and system changes therefore action should be modified to report only with findings and recommendation to achieve PCI compliance.		On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.	
AUDIT	FREEDOM OF INFORMATION					
Agreed Action	The Head of Customer Services will raise the issue of monitoring of essential training with CMT, and decide what monitoring and enforcement procedures shall be put in place. The existing FOI e-learning	Information Governance Manager	Transition away from LGSS has made this impossible. E-Learning portals will not be re-established until July 2017	31/08/2017	The proposed actions are fair. On balance, providing the revised deadline is achieved the risk to the control/financial framework should be mitigated.	Revised Implementation Deadline: - updated on 4Action. - fixed deadline. No further extensions.

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 APRIL 2017

APPENDIX 1

	Manager Responsible	Head of Service Position Statement		Responsible Financial Officer		
		Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action	
	course(s) will be revisited and compared to any other similar course available through County. The agreed e-learning course should be advertised, encouraged and take-up monitored.		therefore it is not possible to review courses until this date.			Removed from Non-Implemented Audit Actions list.
Implementation Date	31/12/2016					
Agreed Action Status	Amber					