

ANNEX B

Summary of Outstanding Recommendations

(Recommendation status as at 30.03.2025).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<i>High Recommendations overdue - under 3 months</i>				
Electronic Records Management (ERM) - Azets	H	<p>We recommend that the Council establishes policy and procedure for the retention of records within storage solutions. These should include:</p> <p>Requirements for records sent via email to be stored in an appropriate alternative solution.</p> <p>Requirements for emails to be automatically archived and deleted at pre-set intervals, in line with the retention schedule.</p> <p>Requirements for technical controls to be established over documents stored in network drives, SharePoint and line of business systems (where possible), in line with the retention schedule.</p> <p>Roles and responsibilities for records management with specific relation to those solutions used within the Council.</p> <p>Once such processes have been established, the Council should look to implement an exceptions process which covers:</p> <p>Criteria indicating which records and/or individuals may qualify for an exception to any retention requirements.</p> <p>How exceptions can be requested.</p>	02/04/2025	<p>The service has reported that progress has been made against this action. A records management strategy paper dealing with the update of requirements around storage has been presented to the Information Management board (IMB). IT have delivered a discussion agenda item in June 2025 to the IMB and the outcome was to take a paper to CLT regarding the auto deletion of emails over 6 years with an exceptions rule to the process for certain roles.</p> <p>The records management paper sets out the approach needed and the review of the retention schedule/asset register will link to the deletion process in systems/SharePoint to avoid deletion of key records without human oversight.</p> <p>Revised target date: TBC</p>

		Processes for assessing and approving exceptions requests. Roles and responsibilities for approving and implementing exceptions. Processes for implementing technical solutions for exceptions.		
<i>Medium Recommendations overdue - over 3 months</i>				
Electronic Records Management	M	<p>We recommend that the Council defines a new policy set to encompass relevant aspects of the data lifecycle and establish appropriate requirements for the creation, retention and removal of data. Policies and procedures should include:</p> <ul style="list-style-type: none"> • Data protection requirements (including legal and regulatory requirements) and related roles and responsibilities. • Asset management requirements, including information classification/handling, data retention and disposal, and data loss prevention. • Acceptable use of email, including requirements for the transfer of records to approved storage solutions. • Requirements for encryption of data and access controls. • Roles and responsibilities for review and destruction of assets. • Requirements for the destruction of information assets with reference to the Retention Schedule. • Requirements (including scheduling and responsibilities) for regular review and update of policy and procedure. 	01/10/2024	<p>The service has reported that the terms of reference of the Information Management Board (IMB) have been agreed. IMB have reviewed policies and guidance for their review.</p> <p>Internal Audit is liaising with the service to review evidence and assess whether this recommendation can be implemented by the next reporting cycle.</p> <p>Revised target ate: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
Electronic Records Management	M	<p>We recommend that the Council undertakes a review of the IAR/ROPA to ensure that the information recorded is accurate, complete and up-to-date.</p> <p>The Council should establish within policy who has responsibility for the continuous monitoring and regular update of the IAR/ROPA, and should set out requirements for regular review of the information</p>	01/10/2024	<p>The IMB ToR assigns overall responsibility for oversight to the IMB. Responsibility.</p> <p>The service has reported that a review of the IAR has been undertaken which has identified gaps in the IAR. Internal Audit has reviewed the evidence provided to date and has concluded that further work/evidence is required before this action can be classed as fully implemented.</p>

		<p>captured within the document. An appropriate level of oversight should also be applied, with escalation routes established for use in situations where significant alterations to the IAR/ROPA are required.</p> <p>We also recommend that in order that individuals understand their responsibilities, the Council undertake awareness raising activities to outline why consistent use of the Information Asset Register is key to successful data and records management.</p>		<p>The service confirmed that awareness raising activities have not yet been undertaken.</p> <p>Revised target ate: TBC</p> <p>Revised target ate: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
Electronic Records Management	M	<p>We recommend that the Council undertakes a full review of their Retention Schedule, conducting an exercise to ensure all required information is recorded and up-to-date. As part of this, we recommend that the Council simplifies the manner in which they record asset retention periods, moving from a 'Minimum' and 'Maximum' Retention Period to one field to capture the appropriate period of retention. This retention period should be used as a trigger point for destruction or exception decisions.</p> <p>The Council should, additionally, establish requirements for regular review of the schedule to ensure it remains accurate.</p> <p>We also recommend that the Council establishes procedure for the regular review of records to ensure timely identification and appropriate management of any records outside their retention period.</p>	01/10/2024	<p>The service has reported that a review has been undertaken of the retention schedule by DPO and IG Manager, identifying a need for a review against the LGA National Schedule. There may be instances whereby a minimum and maximum are appropriate, such as the consideration of a minimum period but then if the information could be subject to public inquiry. Papers have been taken to the IM board sets a two year review period and setting out the approach we are taking on a retention strategy.</p> <p>Internal Audit is liaising with the service on further work and evidence required to close the recommendation.</p> <p>Revised target ate: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
Case 143 - JS Direct Payment	M	<p>Internal Audit will investigate the use of contingency funds during the Direct Payment Audit and make appropriate recommendations as part of this review.</p>	28/02/2025	<p>The Directs Payments audit has been initiated but was paused at the fieldwork stage and will be picked back up in 2025/6 for capacity reasons.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p>

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