

## **GMCA Audit Committee**

Date: 19 October 2022

Subject: Audit Action Follow up

Report of: Sarah Horseman, Head of Audit and Assurance

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### **PURPOSE OF REPORT**

This report advises Audit Committee of the progress made to date in implementing the agreed actions from internal audit assignments.

### **RECOMMENDATIONS:**

Members are asked to review the progress of the implementation of Internal Audit actions.

### **CONTACT OFFICERS:**

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### **Equalities Impact, Carbon and Sustainability Assessment:**

N/A

### **Risk Management**

N/A

### **Legal Considerations**

N/A

### **Financial Consequences - Capital**

N/A

## Financial Consequences - Revenue

N/A

Number of attachments included in the report:

## BACKGROUND PAPERS:

N/A

TRACKING/PROCESS		
Does this report relate to a major strategic decision, as set out in the GMCA Constitution		No
EXEMPTION FROM CALL IN		
Are there any aspects in this report which means it should be considered to be exempt from call in by the relevant Scrutiny Committee on the grounds of urgency?		No
TfGMC	Overview & Scrutiny Committee	
N/A	N/A	

## 1 Introduction

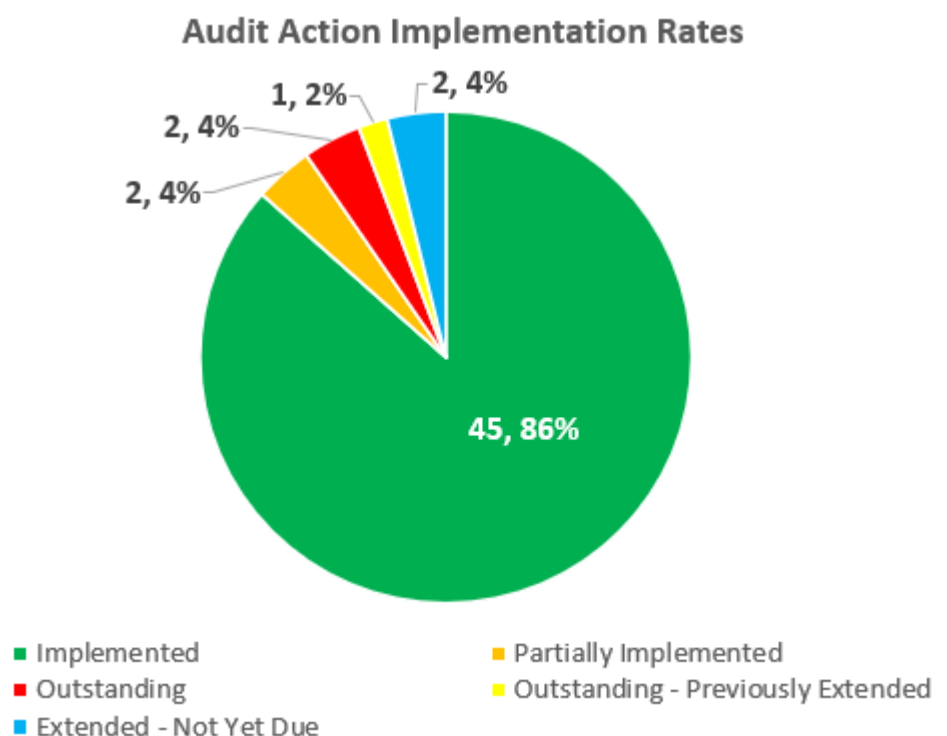
- 1.1 The GMCA Internal Audit Plan comprises a range of audits agreed by Senior Leadership Team and Audit Committee. Each audit assignment concludes with the issue of an audit report and agreed actions for implementation. Each action has a named responsible officer and an agreed target implementation date.
- 1.2 Internal Audit has responsibility for the follow up of all audit actions and reporting to Audit Committee on progress made.
- 1.3 This report provides an overview on the status of outstanding of Internal Audit actions.

## 2 Agreed Process

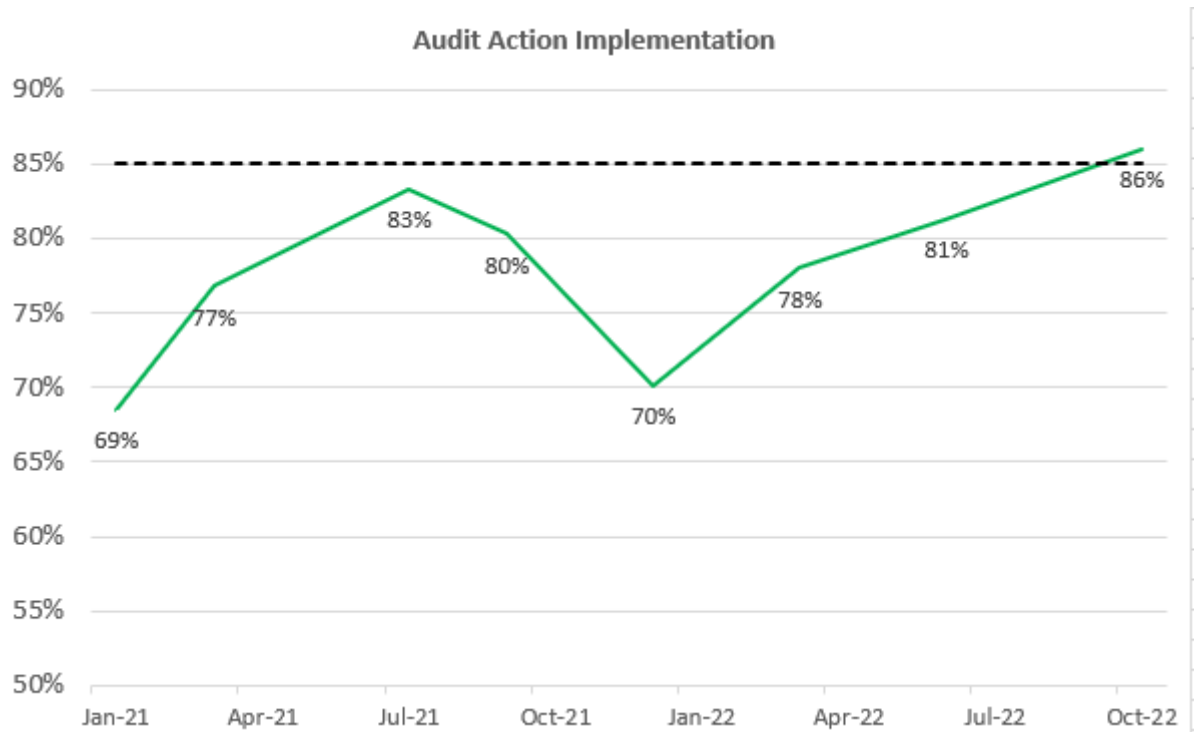
- 2.1 It is the responsibility of management to implement audit actions on time and provide updates for the tracker. To aid facilitation of this, Internal Audit maintains the action tracker which is shared with risk owners to capture updates on progress of outstanding actions.
- 2.2 GMCA Senior Leadership Team retains responsibility for overseeing the timely implementation of all audit actions and assessing the impact on risk.

## 3 Current Status

- 3.1 As at October 2022, **86%** of Internal Audit actions due in the last 2 years have been implemented, against the target rate of 85%.

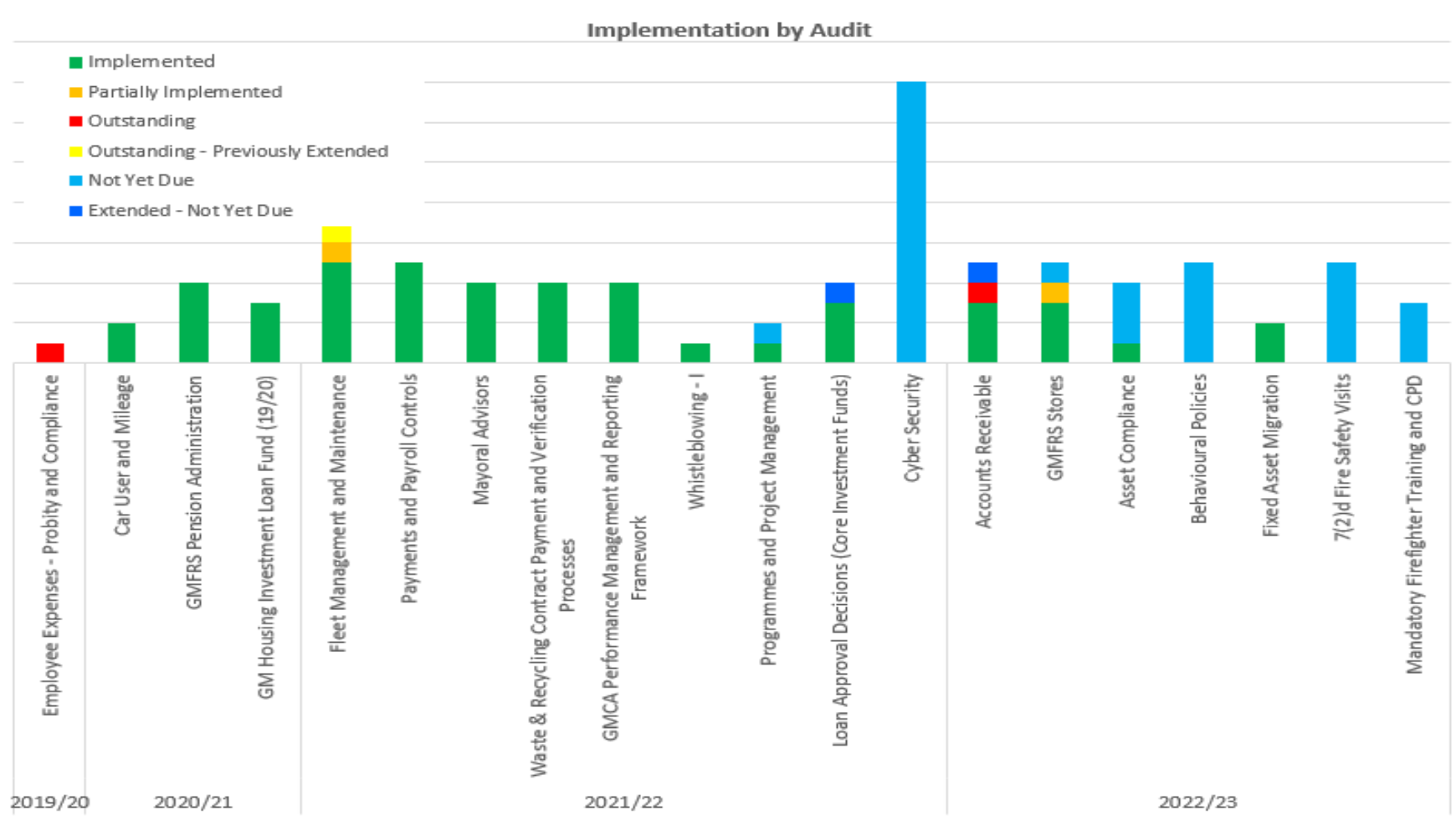


This is demonstrates continued improvement since the beginning of 2022 in the implementation of audit actions, as can be seen in table below.



## 4 Analysis of Audit Actions – by Audit

4.1 The chart below shows the status of implementation of audit actions by audit.



- 4.2 Since our last report five actions were considered fully implemented and agreed by management. Six new actions have become due in relation to reports shared previously with Audit Committee.
- 4.3 There remain some actions outstanding which relate to LTSC Fleet Services and Central Stores, however, we are pleased to report that good progress is being made to implement these and we will continue to monitor and report against agreed timescales.
- 4.4 Details of all overdue actions and management updates on progress have been included at **Appendix A** to allow Members opportunity to consider these.
- 4.5 External Audit recommendations are excluded from the calculation of implementation rates but they are now included in the action tracking process to streamline the process and provide External Audit with a view of the status of their recommendations when the next external audit takes place. See **Appendix B**.

## 5 Analysis of Audit Actions – by Risk Rating

- 5.1 The table below shows the status of audit actions by the risk rating of the associated audit finding.

Action Status	Total	Critical	High	Medium	Low
Implemented	43	1	7	22	15
Partially Implemented	2	0	1	1	0
Outstanding	2	0	0	1	1
Not Yet Due	32	0	7	17	8
Extended - Not Yet Due	2	0	0	0	2
Outstanding - Previously Extended	1	0	0	1	0
<b>Total</b>	<b>84</b>	<b>1</b>	<b>15</b>	<b>42</b>	<b>26</b>

- 5.2 The number of actions being tracked this quarter has increased, from 70 to 84 based on final reports issued. Our policy is to remove from the tracker any completed actions over two years old.
- 5.3 Any actions that are over two years old but have not been fully implemented will remain on the tracker until the actions have been completed and reported as implemented.

### Status of Overdue Actions at October 2022

Audit Title.	Risk Rating	Audit Finding and Agreed Management Action (Summarised version from Audit Report)	Target Date	Responsible Officer	Internal Audit Status	Audit Committee Update (October 2022)
Employee Expenses - Probity and Compliance (July 2019)	Minor	<p><b>Audit Finding</b>  <b>VAT:</b> Consideration should be given to the process for reclaiming VAT on relevant VAT expense claim transactions.</p> <p><b>Management Action</b>  Agreed</p>	March 2020	Payroll and Pensions Manager	Outstanding	<p>This action remains outstanding.</p> <p>New process now in place which requires the uploading of documents to support claims. The team are progressing changes with the system provider.</p>
Fleet Management and Maintenance 20/4/2021	Medium	<p><b>Audit Finding:</b>  B-fleet Vehicle Usage Policy: There is no policy in place to manage and monitor the usage of B-fleet vehicles across the service.</p> <p><b>Management Action:</b>  a) The 'Driving at Work' policy will initially focus on grey book uniformed staff and be approved by SLT and FBU.  b) The next stage will take into consideration fleet usage across the wider GMFRS/GMCA estate including operational (support vehicles) and non-operational (pool cars) vehicles. The published policy guidance will establish the key requirements of managers and vehicle users and this will include, but not be restricted to, the following areas:</p> <ul style="list-style-type: none"> <li>B-fleet vehicle location updates, to ensure vehicles are available to support service operations at all times.</li> <li>Daily recording of vehicle journeys.</li> </ul>	<p>30 September 2021</p> <p>Extended to June 2022</p>	Fleet Services Manager	Partially Implemented – <b>now due for completion by December 2022</b>	<p>A suite of fleet related policies and procedure documents have been developed for sign off at SLT in <b>October 2022 and December 22 for approval:</b></p> <ol style="list-style-type: none"> <li>1. B Fleet Policy (Oct 22)</li> <li>2. Fleet Operational Equipment and Disposal Policy (Oct 22)</li> <li>3. GPS Vehicle Tracker &amp; Telematics Policy (Oct 22)</li> <li>4. Driving at Work Policy (Operational Staff) (Dec 22)</li> <li>5. Driving at Work Policy (Non-Ops Staff) (Dec 22)</li> <li>6. Driver Training Policy (Dec 22)</li> </ol>

# Appendix A

		<ul style="list-style-type: none"> <li>Daily vehicle roadworthiness inspection and defect checks.</li> <li>Driver validation checks.</li> <li>Consistency with other related policies (car user and mileage; and employee expenses).</li> <li>Use of non-operational Pool cars and booking system including for non-Grey Book staff</li> </ul> <p>c) The use of vehicle tracking devices on all new vehicles is an essential part of developing an effective vehicle usage and monitoring process and a separate policy will be put in place to support this area.</p>				An 'A Fleet' Policy will follow in Q4 of 2022/23
Fleet Management and Maintenance 20/4/2021	Medium	<p><b>Audit Finding:</b> Disposal of obsolete vehicles and equipment: There are delays and backlogs in the disposal of obsolete and decommissioned assets.</p> <p><b>Management Action:</b> The Fleet disposal policy will be updated to explicitly set out the procedures for the identification of end of useful life assets, and the decommissioning, disposal or scrapping of these assets (vehicles and equipment).</p> <p>a) The policy update will encompass the following key areas:</p> <ul style="list-style-type: none"> <li>Method for identifying assets at the end of their useful life and determining the appropriate method of disposal.</li> <li>Methods of disposal available, including the expected use of quotes and tenders and selection of approved providers.</li> <li>Authorisation and approval limits for items over specified values.</li> <li>How asset valuations will be sought prior to disposal (where necessary).</li> </ul>	September 2021  Extended to June 2022	Fleet Services Manager	<b>Implemented</b>	<p>a) Completed: The backlog of obsolete vehicles and equipment have now been addressed and actions taken to replace life expired vehicles, this process is now being incorporated into business as usual activity.</p> <ul style="list-style-type: none"> <li>The Operational Equipment and Disposals policy has been updated, the Supporting Charities Policy which underpins this has already been approved.</li> <li>Specific policy and procedure covering all the above has been submitted to October Service Leadership</li> </ul>



		<ul style="list-style-type: none"> <li>Procedures for the decommissioning of vehicles prior to disposal.</li> <li>BWO asset register and expected process for review of 'parked' items.</li> <li>Quarterly Reporting to SLT of asset disposals including income receipts.</li> </ul> <p>b) There will be a regular review of all 'parked' items and a plan put in place for the safe disposal/scrappage of all obsolete vehicles and equipment, including a process for dealing with items listed as 'missing' equipment.</p>				<p>Team for formal sign off.</p> <p><b>b)</b> Now in place.</p>
Fleet Management and Maintenance 20/4/2021	High	<p><b>Audit Finding:</b> Performance Management Framework: There isn't a fully robust framework in place against which the value and efficiency of fleet services can be measured and monitored.</p> <p><b>Management Action:</b> We will establish a performance framework which includes a suite of indicators against which the efficiency of fleet service activities can be measured and monitored in relation to cost, quality, and timeliness of workshop repairs.</p> <p>Working with Corporate Support functions we will determine requirements of the service and availability and access to regular BWO Management Information (MI). The opportunity to automate the regular extraction of this information through the development of a suite of bespoke reports will be explored.</p> <p>The BWO Asset Management Module which is currently being adapted for use in the GMCA Estates Team will also be considered for its applicability and usefulness to the fleet team as a mechanism to record and report relevant information.</p>	<p>July 2021</p> <p>Extended to June 22</p>	Area Manager, Head of Service Support & Head of Finance (Management Accountancy)	<b>Implemented</b>	<p>Completed. A high-level review of the service has been undertaken to establish key performance indicators and the BWO requirements.</p> <p>KPI report is now provided on a weekly basis. This covers compliance and inspection regimes. Quality assurance arrangements have been introduced in September 2022 whereby a sample of all work activities are reviewed by Team Leaders.</p> <p>An off the shelf system Papertrail has been ordered to support management information around inspections.</p>

						<p>An automated and comprehensive weekly BWO Management report is produced every Friday which tracks the main fleet and equipment maintenance workstreams and schedules and provides an overview of the function's (LTSC) legal compliance and best practices standards/levels.</p> <p>This now needs to be developed further to factor in repair and maintenance cost and quality KPI's, so that a reasonable level of benchmarking and comparison can be made against other FRS's and External providers.</p>
Fleet Management and Maintenance 20/4/2021	Low	<p><b>Audit Finding:</b> System data quality: There are some inconsistencies in data quality which should be checked.</p> <p><b>Management Action:</b> This is linked to finding 4 and the actions from that will assist the monitoring of performance which could highlight anomalies in data.</p> <ul style="list-style-type: none"> <li>• We will implement a consistent process for the capture and input of all work order information.</li> <li>• We will carry out a review of the data extracts provided by the Internal Audit team and Finance to understand</li> </ul>	<p>July 2021</p> <p>Extended to June 2022</p>	Fleet Services Manager & Head of Finance (Management Accountancy)	<b>Implemented</b>	<p>Completed. QC role around records on BWO and associated systems has been picked up in September by Fleet Services Manager, supported by admin team and Team Leaders.</p> <p>Linked to above. Some fields in BWO were previously mandatory and are no longer following an upgrade. This is being reviewed with the BWO</p>

		<p>potential anomalies and any immediate action required to improve data quality.</p> <ul style="list-style-type: none"> <li>We will review the Grey Fleet vehicles in the system and closedown any which do not require annual reviews by LTSC.</li> </ul>				System team, as the use of mandatory fields will support better data entry.
Fleet Management and Maintenance 20/4/2021	Medium	<p><b>Audit Finding:</b> Contract Management: There is a lack of evidence over how value for money is achieved through revenue contract spend.</p> <p><b>Management Action:</b> In conjunction with Procurement colleagues, there will be a full review of all high priority contract spend areas to understand the full requirements of these and a forward plan to address where contracts need to be re-procured or market tested.</p> <p>Ensuring appropriate senior level oversight is in place with adequate reporting on contract spend areas.</p>	<p>September 2021</p> <p>Extended to June 2022</p>	Head of Commercial and Fleet Services Manager	Outstanding - – <b>now due for completion by December 2022</b>	<p>The workplan for procurement was finalised in September 2022, with implementation over the remainder of the financial year. In the Fleet areas two priority areas have been identified for conclusion by the end of the financial year – contract for tyres and parts and spares for the fire appliance fleet.</p> <p>The tyres contract will be renewed by <b>December 2022</b>.</p> <p>The parts and spares for fire appliance fleet is a much larger piece of work, and will be commenced immediately with following milestones: Q3 2022/23 options paper, Q4 to Q1 2023/24 procurement, Q2 implementation</p>

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Loan Approval Decisions (Core Investment Funds) 7/12/2021	Low	<p><b>Audit Finding:</b> Any declarations of interests by CEX ASG members and CIT staff are made as and when they arise. There is no formal register of personal or business interests maintained.</p> <p><b>Management Action:</b> A declaration of interests register will be put in place for CIT and CEX ASG to record any personal, pecuniary, or business-related conflicts of interest. This will include annual declarations being made by Officers and External Members of the group to ensure identified interests can be managed.</p>	January 2022  <b>(Extended to December 2022)</b>	Investment Director	Extended – Not Yet Due.  <b>Now due for completion by December 2022</b>	<p>A template for this has now been drafted and the team are awaiting confirmation with HR that that there are no issues with the form.</p> <p><b>This is linked to a wider IA review of GMCA Behavioural policies and codes of conduct.</b></p>
Accounts Receivable 12/4/2022	Low	<p><b>Audit Finding:</b> Declaration of Interest forms are not completed by Finance Staff.</p> <p><b>Management Action:</b> A declaration of interests register will be put in place for Finance, Commercial and Internal Audit staff to record any personal, pecuniary, or business-related conflicts of interest. This will include annual declarations being made by all Officers to ensure identified interests can be managed.</p>	April 2022  <b>(Extended to December 2022)</b>	Deputy Treasurer	Extended – Not Yet Due.  <b>Now due for completion by December 2022</b>	<p><b>This is linked to a wider IA review of GMCA Behavioural policies and codes of conduct.</b></p>

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Programmes and Project Management 18/11/21	Medium	<p><b>Audit Finding:</b> There is no standardised, approved project management training or accreditation for project/programme managers.</p> <p><b>Management Action:</b> We will design and develop a formal PPM training programme that can be delivered to all staff fulfilling a programme or project management role. This could be delivered 'in house' or in conjunction with an external training partner. The training will focus on core principles expected to be in place for successful project delivery. This will include options at various levels, including 'project management basics' for staff managing small-scale or short-term projects, and more extensive / formal options for programme managers responsible for large-scale or long-term programmes or projects. Informal skills sharing opportunities will be supported as part of the development of the PM Network support group.</p>	July 2022	Georgina Grinshpan, People Services, Learning and Development	<b>Implemented</b>	<p>A Pilot for the Introduction to Project Management one-day course was run in May 2022. Three further courses were run since then.</p> <p>A further three sessions are planned until Jan 2023.</p> <p>L&amp;D are working with Fire PMO to ensure people who are running formal projects in GMFRS are offered the intro course and then have two half day sessions after this course to cover what they need to do from Fire perspective.</p> <p>L&amp;D are also working with PSR to create a New Ways of working page with a variety of information including a Systems thinking e-learning package for staff to access after the Intro to PM course.</p> <p>More specialist Project Management training, will be funded from Directorate specialist training budget where required.</p>
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Accounts Receivable 12/4/22	Medium	<p><b>Audit Finding:</b> Regular reporting of management Information on invoices raised, aged debt and credit notes is not taking place.</p> <p><b>Management Action:</b> We will define key performance metrics to measure the efficiency and effectiveness of the AR process. Comparative data will be presented to management periodically for monitoring and sign off.</p>	June 2022	Karen Macrae, Head of Finance Corporate & Technical and Susie Bamford, Principal Accountant Corporate & Technical	Outstanding	
GMFRS Stores 8/6/22	Medium	<p><b>Audit Finding:</b> Stock control procedures and security and access to stock need to be strengthened.</p> <p><b>Management Action:</b> a) The Stores Team will undertake a full physical stock check to BWO stock records with the intention of:</p> <ul style="list-style-type: none"> <li>• Confirming the accuracy of stock levels.</li> <li>• Identifying stock held which is not recorded.</li> <li>• Identifying any obsolete or slow-moving items which should be disposed of.</li> <li>• Ensuring any recycled stock items are properly accounted for and appropriately valued.</li> <li>• To assess whether current warehouse stock levels are appropriate and reflect service requirements; and</li> <li>• Reviewing and adjusting as necessary the minimum and maximum stock levels recorded within BWO.</li> </ul> <p>b) Periodic stock checks will be undertaken and reviewed by the Fleet and Logistics Manager and any major discrepancies investigated and reported.</p> <p>c) With the support of the BWO Systems Team, consideration will be given to any priority system development work to</p>	July 2022	Kris Smedley, Fleet and Logistics Manager	Implemented	<p>a) The Stores team have undertaken a full physical stock check to BWO stock records.</p> <p>b) These stock checks are reviewed by the Head of Fleet and Logistics and arrangements are now in place to investigate and report on discrepancies.</p> <p>c) Review of system development is underway with BWO team.</p> <p>d) Access control arrangements have been reviewed and updated. Staff have been instructed to use the Web version of BWO for ordering stock items, which means there is much better</p>

		<p>enhance functionality of the BWO Stores module and stock reporting.</p> <p>d) In conjunction with the Access Control Team, Access Control arrangements for staff accessing stores warehouse will be reviewed to ensure this remains appropriate and is restricted to authorised personnel only.</p>				workflow and approvals in place.
GMFRS Stores 8/6/22	High	<p><b>Stores Strategy and overarching management requires review.</b></p> <p>Management will review the delivery model for the operation of LTSC Central Stores to demonstrate robust governance is in place and value for money at critical points in core processes and activities. This will include:</p> <ul style="list-style-type: none"> <li>• Setting out in the business development plan the aims and objectives for Central stores aligned to wider service requirements. Including a review of current key operational activities and practices.</li> <li>• Develop written procedures to support consistent processes. This will build on the initial work undertaken by BWO Systems Team to document systems.</li> <li>• Develop performance measures against which the quality and competency of the service can be measured.</li> <li>• Re-examine workplace risk assessments to ensure these are sufficient.</li> <li>• Review delegated authority and workflow within BWO to ensure there is appropriate separation of duties within key financial processes, so staff don't have autonomy to make buying decisions.</li> <li>• Develop performance measures against which the quality and competency of the service can be measured.</li> <li>• Re-examine workplace risk assessments to ensure these are sufficient.</li> <li>• Review delegated authority and workflow within BWO to ensure there is appropriate separation of duties within</li> </ul>	30 September 2022	Head of Fleet and Logistics	<b>Partially Implemented</b>	<p>Review of Stores and Logistics Delivery Model is currently underway, with an external consultation supporting delivery of this.</p> <p>Ahead of this the following actions have been undertaken: An overarching Stores Strategy has been developed setting out purpose of function, compliance, accounting policies. Management review has been undertaken and responsibilities have been redistributed to the Fleet Support Manager – Transport stores, with current post holder retaining responsibility for Central Stores.</p>

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		<p>key financial processes, so staff don't have autonomy to make buying decisions.</p> <ul style="list-style-type: none"> <li>Review of overtime usage and any capacity issues for key activities.</li> <li>Identify any disruption to supply chain around critical product lines, stock management and re-order levels as part of BCM arrangements.</li> </ul>				
GMFRS Stores 8/6/22	Medium	<p><b>Improvements are needed in procurement and contract management activity.</b></p> <ul style="list-style-type: none"> <li>We will work with the Procurement and Commercial team to review contracts in place and areas of spend which should be subject to a competitive process.</li> <li>To introduce monitoring and reporting of high spend areas and 'on contract' and 'off contract' spend and any exceptions to contract and procurement procedures.</li> <li>Ensure there is clear ownership and responsibility for the management of LTSC contracts and supplier relationship management, including expectations for dealing with pricing changes and quality issues.</li> <li>Controlling supplier information held in BWO to reflect up to date contract and pricing.</li> </ul>	<p>September 2022 (review)</p> <p>March 2023 (procurement activity)</p>	<p>Head of Fleet and Logistics</p> <p>Head of Commercial Services</p>	<b>Implemented</b>	<p>Review completed. The top 10 suppliers by spend have been reviewed.</p> <p>Procurement activity: Of these 7/10 were within contract. Of the remaining 3, a workplan has been agreed: Contract for tyres - by Christmas 2022. Contract for cleaning materials – instruction to use an existing contract has been given. Now resolved. Contract for bedpacks and associated items – by Q4 2022.</p> <p>A new post in Logistics team will be introduced to pick procurement and QC workstreams at a local level.</p>
GMFRS Stores 8/6/22	Low	<p><b>There is no formal training/CPD plans in place for the team.</b></p> <p>Individual staff training plans for Stores staff will be put in place which are appropriate to the relevant roles. This will include formal mandatory, essential and any specialist training requirements and linked to the PRA process.</p>	September 2022	Head of Fleet and Logistics	<b>Implemented</b>	<p>Completed. This has been picked up as part of the Service's PPR processes. Relevant training provided</p>



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						as and when required – Fork- lift truck for example. A Budget has now been identified for this.
Asset Compliance 20/7/22	Critical	<p><b>Audit Finding:</b> Existing manual systems used for recording and monitoring Statutory Compliance and Safety checks are inadequate.</p> <p><b>Management Action:</b> An urgent exercise to bring the spreadsheet up to date is required to allow for a true picture of compliance to be provided. There will be periodic reporting to Senior Management on compliance rates.</p> <p>A full review of the functionality of the new BWO Estates Module will be undertaken to assess where further improvements can be made to address issues identified in this report. These will be considered and costed as part of ongoing system development project work with any recommendations to be agreed by the SRO.</p>	July 2022	Malcolm Courtney, Head of Estates and Facilities, Strategy & Policy	<b>Implemented - Subject to Internal Audit validation</b>	<p>An exercise to bring the spreadsheet up to date, within the limitations of a manual system, was undertaken immediately following the audit. This returned a higher rate of 79.05% against statutory compliance.</p> <p>Management remain confident that 99% of checks are being undertaken in accordance with the statutory regulations and are exploring the possibility of outsourcing all our statutory compliance to one FM provider.</p>

## External Audit Action Tracking

To streamline the process for audit action tracking, internal audit has included external audit actions in the tracking spreadsheet and process. External Audit will provide their own assessment of the completion of those recommendations but as an indicator until such time that formal work is undertaken as part of the external audit, Internal Audit provide an informal assessment of the status of those actions where they have been able to obtain a view.

Audit Title.	Risk Rating	Audit Finding and Agreed Management Action (Summarised version from Audit Report)	Target Date	Responsible Officer	Internal Audit Status	Audit Committee Update (Jun 2022)
External Audit 20-21 accounts 24/11/2021	Medium	<p><b>Audit Finding:</b> Segregation of Duties in Accounts Receivable weak as individuals can both raise and approve sales invoices on the system</p> <p><b>Management Action:</b> We will review roles following the recent restructure and ensure this is in place, this will be assessed as part of an upcoming internal audit review of accounts receivable</p>	March 2022	Head of Finance Corporate and Technical	Implemented (subject to EA verification)	<p><b>IA View:</b> New role profiles have been set up within the Accounts Receivable system and were launched at the beginning of March. This ensures that there is both segregation and approval of invoices within the system.</p> <p>IA testing in the quarter has shown that the system now has segregated roles in place and utilised.</p>
External Audit 20-21 accounts 24/11/2021	Medium	<p><b>Audit Finding:</b> No disaster recovery test had been performed by the organisation within the period.</p> <p><b>Management Action:</b> We will consider the GMCA approach to disaster recovery testing alongside the creation of a backup policy and EBS.</p>	March 2022	Digital Solutions Manager	Outstanding	<p><b>IA View:</b> The disaster recovery procedures were also picked up as part of the recent Cyber Security audit, as part of this management provided a detailed plan of action with a target date of Mar 2023</p>

## Appendix B

External Audit 20-21 accounts 24/11/2021	Low	<p><b>Audit Finding:</b> Testing of journals identified a write off processed to clear an imbalance between petty cash records and the financial systems, this could not be matched to supporting documents. Amount written off was of low value (£311)</p> <p><b>Management Action:</b> We will ensure petty cash policies and procedures reflect this as well as commencing a review of the requirement for petty cash to be held by the CA.</p>	March 2022	Head of Finance Capital and Treasury Management	Outstanding	
External Audit 20-21 accounts 24/11/2021	Low	<p><b>Audit Finding:</b> No formal back up policy in effect at the Authority</p> <p><b>Management Action:</b> GMCA will produce a formal back-up policy and is currently developing proposals for an Enterprise Back Up Solution (EBS) to be implemented in early 2022 if agreed.</p>	March 2022	Digital Solutions Manager	Outstanding	<p><b>IA View:</b> This was also picked up as part of the recent Cyber Security audit. Management confirmed that a proposal around this was being presented to Senior Management and provided a target date for implementation of September 2022</p>
External Audit 20-21 accounts 24/11/2021	Low	<p><b>Audit Finding:</b> No formal change management policy in effect at the organisation.</p> <p><b>Management Action:</b> Whilst there is no formal change management policy in place the external auditor acknowledged that the GMCA change management controls are very strong. We will consolidate the process into a formal policy.</p>	March 2022	Digital Solutions Manager	Outstanding	<p><b>IA View:</b> The recent Cyber Security audit identified the need to update several corporate policies in this area. Management had also recognised the need to do this and had set a target date of March 2023 for completion of all required policy updates.</p>