

# Risk, Audit and Governance Committee

23 July 2024

Agenda item number 10

## Implementation of internal audit recommendations- summary of progress

Report by Director of Finance

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### Summary

This report gives a summary of progress in implementing Internal Audit recommendations arising out of audits carried out during 2020/21, 2022/23 and 2023/24.

### Recommendation

To note the report.

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## 1. Introduction

- 1.1. This report gives an update on implementing the Authority's Internal Audit report recommendations, focusing on outstanding recommendations and timescales to complete outstanding work.
- 1.2. Appendices 1, 2 and 3 give details of the audits carried out in 2020/21, 2022/23 and 2023/24, in particular:
  - Recommendations not yet implemented;
  - Recommendations implemented since the last meeting; and
  - New recommendations since the last meeting.

## 2. Summary of Progress

- 2.1. Since the report to this committee in March, the remaining Corporate Governance and Risk Management recommendations have been completed, the first (from 2020/21) as agreed by the committee to be removed in March and second (from 2022/23) completed; two of the recommendations from the Port Marine Safety Code audit and one of the recommendations from the Key Controls audit, all in 2023/24, have now been completed. The impact of workloads has meant that some of the other actions have been further delayed. These have been updated in the appendix. The rest remain as scheduled.

## 3. Internal Audit Programme 2023/24 and 2024/25

- 3.1. Since this report to the Committee in March there have been no further audits. The first two audits from the 2024/25 plan, Cyber Security and Farming in Protected Landscapes (FiPL) grant programme are due to be carried out in quarter two. The results of these audits will be reported to a future committee.

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Date of report: 25 June 2024

[Broads Plan](#) strategic objectives: All

Appendix 1 – [Summary of actions and responses to Internal Audit 2020/21](#)

Appendix 2 – [Summary of actions and responses to Internal Audit 2022/23](#)

Appendix 3 – [Summary of actions and responses to Internal Audit 2023/24](#)

## Appendix 1 – Summary of actions and responses to Internal Audit 2020/21

**Table 1**

Governance and Risk Management – March 2021

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
<p><b>2. Changes to committee meetings</b>                      In relation to the document management system (DMS), the following is undertaken:                      - Notes are added to deferred items to explain which committee date the item has been deferred to; and                      - To review if there is a way to match up/link the items on the forward plan to the generated items area. This mitigates the risk of not having a completed audit trail in place resulting in key items of business/decisions being missed if deferred matters are not assigned to the next convenient meeting.</p>	Needs Attention	Senior Governance Officer	<p>Agreed.                      Notes added to deferred items.</p> <p>Update: Governance team liaising with IT on whether more metadata can be added to improve the link between items in the Forward plan and in the confirmed (generated report) area - progress on hold as reliant on IT resource availability, which is currently focussed on more urgent work.</p> <p>Update: Due to IT resource availability, this recommendation has been delayed to 31/12/2023.</p> <p>Update: Due to IT resource availability, this recommendation has been delayed to 31/12/2024.</p> <p>Update: Committee agreed to remove this low priority recommendation 12/03/24.</p>	<p>By                      31/12/2021                      Updated to                      31/12/2022                      Updated to                      31/12/2023                      Updated to                      31/12/2024</p>

**Table 2**

Port Marine Safety Code – June 2021

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
<p><b>3. Pilotage</b> Finalise the arrangements for General Directions for larger vessels. This helps mitigate the risk that sufficient navigation rules are not in place and navigation of the broads is not managed as effectively and safely as required, in relation to larger vessels</p>	Important	Head of Ranger Services	<p>General Directions are rarely used by Broads Authority - most directions are 'Special'. This requirement will require legal inputs and cost benefit analysis to assess its viability. Current requirements are met using Special Directions.</p> <p>Update: Due to the lack of large vessels navigating our waters the need for a General Direction has not arisen for a number of years and if it did, we could deal with it under Special Directions. This item has been deferred to allow for a review of what is appropriate which will need specialist maritime legal advice.</p> <p>Update: The factors driving this work have changed since the paper went to committee in 31/10/2021. Updated to 28/02/2023. Updated to 31/12/2023 Audit and Risk Committee, 14 March 2023, agenda item number 12 6 Recommendations Priority rating Responsible Officer(s) BA response/action Timetable 2019, with COVID-19 and the long-term closures of bridges on the lower Yare both affecting this. Control measures remain in place to</p>	<p>By 31/10/2021 Updated to 28/02/2023 Updated to 31/12/2023 Updated to 31/03/2024. Updated to 31/10/24.</p>

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			<p>control the risk through Special Directions which can be given ahead of each vessel movement. With very limited vessel movement over the last few years the requirement to put in place a General Direction to cover all larger vessel movements is now less of a priority against other projects. The Pilotage Policy is currently being reviewed as part of the wider Safety Management System review.</p> <p>Update: Full review of Pilotage undertaken by Marico Marine. A paper was taken to Navigation committee and Broads Authority, both in January accepting recommendation that a General Direction be put in place to restrict vessel size subject to a risk assessment being carried out to determine if the vessel size subject to a risk assessment being carried out to determine if the vessel can be safely accommodated on the system. Legal advice is currently being sought on this proposal and what a general direction would need to include.</p> <p>Update: the risk assessment has been completed; we are continuing with legal advice. Once legal advice is received the general direction will need a six-month consultation.</p>	

## Appendix 2 – Summary of actions and responses to Internal Audit 2022/23

**Table 3**

Corporate Health and Safety – July 2022

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
<p><b>1. Health &amp; Safety at Work policy</b>                      The Health and Safety at Work Policy be reviewed and updated, if necessary, in line with the defined cyclical timescales. This will mitigate the risk of Health and safety issues arising due to outdated policy.</p>	Needs Attention	Head of Safety Management	<p>Agreed. Whilst reading documentation for the H&amp;S audit we recognised that our current policy required updating. This review has started, and we have carried out the initial scoping to understand what the new H&amp;S policy needs to achieve. The task has been identified as a priority IPR objective in 2022/23 performance year.</p> <p>Update: Currently being reviewed with the aim that the policy will be implemented on 1st April 2023.</p> <p>Update: The review date has been updated to December 2023.</p> <p>Update: The Health &amp; Safety Policy is still in its draft stage as it needs to incorporate the BA's SMS.</p> <p>Update: The Health &amp; Safety Policy review begun in December, but the Head of Safety Management then retired, and the document was not completed. A new date for completion has been set for March 2025</p>	<p>By                      01/04/2023                      Updated to                      31/12/2023                      Updated to                      30/06/2024                      Updated to                      31/03/2025</p>

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			to allow for the recruitment and induction of a new Head of Safety Management.	

**Table 4**  
Corporate Governance & Risk Management – May 2023

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
<p><b>4. Risk Management Framework</b> During the service plan refresh exercise, the Authority to identify, link, record and manage risks that threaten the achievement of operational objectives.</p>	Needs Attention	Senior Governance Officer	<p>In preparation for the next business plan, risks will be identified for each of the Directorate work plans and cross referenced to the Directorate risk registers.</p> <p>Complete, see agenda item 11 (Corporate Risk Register).</p>	By 31/03/2024

## Appendix 3 – Summary of actions and responses to Internal Audit 2023/24

**Table 5**

Port Marine Safety Code – November 2023

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
<p><b>2. Review and Audit</b> Action to be taken to ensure that an appropriate statement about the standard of the organisation's performance against the PMSC is included in the Duty Holder's annual report. An annual PMSC report should also be presented to the Authority (as Duty Holder) which provides an overview of performance, to enable to the Duty Holder to make such a statement.</p>	Important	Head of Safety Management	<p>The reviews and actions to ensure compliance to the PMSC have been undertaken and reported to the Board.</p> <p>Complete.</p>	By 11/04/2024
<p><b>3. Review and Audit</b> Website data requires updating to reflect the correct PIs (as per the MSMS) and a process put in place to ensure the monthly monitoring of PI data and the data published on the website is up to date and its accuracy substantiated with supporting documentary evidence.</p>	Important	Head of Safety Management	<p>The KPI data is captured and is reported to the Navigation Committee at each session they meet. This data is an appendix in the Chief Executives Summary report.</p> <p>Complete.</p>	By 31/05/2024
<p><b>4. Review and Audit</b> Action to be taken to ensure that an appropriate compliance statement is made by the Duty Holder when this is next required by the MCA (likely to be in March 2024). This includes ensuring that appropriate reporting mechanisms are in place in line with the recommendations above, to enable the Duty Holder to make such a statement.</p>	Important	Head of Safety Management	<p>We will contact the MCA and discuss the compliance report, the timing and format to ensure we are consistent with other PMSC duty holders.</p>	By 31/07/2024



Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
<b>5. Plan</b> Action be taken to ensure that the Authority complies with the requirement for a marine safety plan and associated reporting process, either in the form of a separate safety plan, or through relevant provisions being added to the MSMS and/or associated policies.	Important	Head of Safety Management	Because of the statute and the way safety and improvements are planned within the Broads, the details within a Marine Safety Plan are included within the Broads Plan.	By 31/10/2024

**Table 7**

Key Controls – January 2024

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
<b>3. Asset Management</b> The Asset Management Strategy to be reviewed annually, with the date of last review and when due next, and the reviewer and approver clearly indicated within the document.	Needs Attention	Asset Officer	Despite the Strategy being subject to an internal review during 2023 it was not reviewed by MT. The strategy has been updated in 2024 and approved by the MT.  Complete.	By 31/03/2024

**Table 8**

Corporate Governance and Risk Management – February 2024

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
<b>1. The Local Government Act 1972</b> Add expectations for attendance and consequences for non-attendance to the Members' Code of Conduct.	Needs Attention	Senior Governance Officer	This will be reviewed as part of the next members code of conduct update. The next review is due within the next 12 months. Governance will continue to monitor absence and notify members where they maybe in risk of breaching the 6-month rule. It will continue to be highlighted to new members via the terms and conditions.	By 31/03/2025