

# Audit and Risk Committee

03 March 2020

Agenda item number 10

## Implementation of internal audit recommendations summary of progress

Report by Chief Financial Officer

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### Summary

This report updates members on the progress in implementing Internal Audit recommendations arising out of audits carried out during 2018/19 and 2019/20.

### Recommendation

That the report be noted.

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## 1. Introduction

- 1.1. It has previously been agreed that this Committee will receive regular updates of progress made in implementing Internal Audit report recommendations, focusing on outstanding recommendations and including timescales for completion of outstanding work.
- 1.2. The Appendices 1 to 2 provides details of the audits carried out in 2018/19 and 2019/20, in particular:

- Recommendations not yet implemented;
- Recommendations not implemented at the time of the last meeting which have since been implemented; and
- New recommendations since the last meeting.

## 2. Summary of progress

- 2.1. In the previous report to this Committee in November, the outstanding recommendation relating to the Corporate Governance and Risk Management have been completed. The outstanding recommendations regarding the Branding Audit have been delayed due to efforts being focused on a new visitor services location following the withdrawal from Whitlingham Country Park. The outstanding recommendation relating to the Disaster Recovery Audit and Water, Mills and Marshes are linked to the updating of the Business Continuity Plan which will be completed by the end of April.

## 3. Internal Audit Programme 2019/20

- 3.1. The second and third audit from the 2019/20 programme has now been completed, with further details below in sections 4 and 5. The final audit on Corporate Governance is due to start on 26 February 2020.

## 4. Procurement

- 4.1. The objective of this audit was to review the adequacy, effectiveness and efficiency of the systems and controls in place over the Procurement process. This resulted in a “reasonable” audit opinion with four “important” and three “needs attention” recommendations being raised. Details of these can be found in Appendix 2.
- 4.2. Good practice was noted relating to sound controls that are in place and operating consistently. Those relating to Procurement were:
- The Procurement Strategy is up to date and readily available to all members of staff on the Broad Authority's intranet. This provides the Broads Authority with clear direction enabling greater efficiencies including selecting the best procurement route and demonstrating value for money.
- 4.3. Those relating to Contract Management were:
- The contract register is reviewed and updated on a quarterly basis, the register being formatted to highlight contracts that are due to expire within six months; if a copy of contract is still outstanding; and contracts expired and urgent action required. This enables the Broads Authority to effectively manage progress with its contracts in a timely manner, reducing the risks that contracts are not uploaded and expire without required action taken.

- 4.4. One of the six recommendations have been completed with the remaining on target for completion.

## 5. Key controls

- 5.1. The objective of this audit was to look at the fundamental systems that feed into the statement of accounts to provide assurance on the key controls. The areas reviewed as part of the audit were; Treasury Management/Investments, General Ledger, Asset Management, Budgetary Control, Accounts Receivable, Accounts Payable, Payroll, Toll Income, Control Accounts, and Follow Up of Internal Audit Recommendations. This resulted in a “substantial” audit opinion with no recommendations being raised.
- 5.2. Good practice was noted relating to sound controls that are in place and operating consistently. They were:
- The 2019/20 budget was approved by the Broads Authority Committee meeting on the 1 February 2019 and individual budget holders sign up to their allocated budgets, therefore ensuring budgets are clearly understood.
  - Monthly 'Monitor' reports are shared with budget holders and there is a process requiring significant variances to be explained, helping to maintain budgetary control.
  - Journals and virements are properly documented and authorised with a separation of duties demonstrated, thus helping to ensure approved journals are processed, accurate reporting and sound budgetary control.
  - Capital asset additions and disposals are appropriately authorised. Annual asset reconciliations are undertaken, helping to ensure that assets are correctly recorded in the Authority's accounts.
  - Investments are authorised and evidence is retained to confirm the terms of the investment, with reconciliations to the general ledger of the principal amount and interest thus ensuring that all expected returns are received.
  - In respect of accounts receivable, testing found that invoices are promptly raised, credit notes are rarely needed, and aged debts are promptly reviewed and followed up. This helps to ensure that income is promptly received, as demonstrated that there are few aged debts. Testing of invoices paid confirmed that all were correctly authorised with a separation of duties being demonstrated, helping to ensure that invoices were correctly paid. This is further supported by checking and authorisation of weekly BACS payment runs.
  - New suppliers and supplier amendments are listed on a report which is checked and signed off as part of each week's reconciliation payment run. Sample testing confirmed that bank details are verified with the supplier using contact details from Google or records independent to the notification, reducing the risk of fraudulent changes.

- Norfolk County Council (NCC) run the payroll on behalf of the Broads Authority, in accordance with a monthly timetable. Monthly pay runs are reviewed, including an investigation into any differences over £50 compared with the previous month and a review of any claims. Pay runs are reproduced and rechecked when any errors are corrected by NCC, and the final pay run is authorised prior to payment.
- Payroll starters, changes, and leavers are supported by fully completed and authorised forms, and are correctly processed as was confirmed from pay run data and removal of leavers from the pay runs. Claims for overtime, allowance, travel and subsistence are also correctly authorised and processed. This helps to reduce the risk of overpayments being made.
- The control accounts for sales ledger, purchase ledger and payroll, along with the bank accounts and the suspense account, are reconciled to the general ledger on a monthly basis. Documentation demonstrates these have been promptly undertaken and independently signed off, helping to provide assurance that all transactions have been processed correctly.
- Toll charges were approved by the Broads Authority, as per publicly available meeting minutes. Notifications of the new charges were made in advance of the financial year, helping to ensure awareness of the fees needing to be paid.
- There is a process of inspections in place to identify any vessels without permits, and audit testing of permits issued confirmed that payment had been received in all cases. Review of a contraventions report confirmed that unpaid tolls are promptly followed to ensure as much income as possible is received in a timely manner.
- The Tolls Management System (TMS) posting reports data is reconciled to the Dimensions financial system on a daily or weekly basis, depending on the time of year, in order to ensure data on the two systems matches.

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Date of report: 13 February 2020

Appendix 1 – Summary of Actions and Responses to Internal Audit Recommendations 2018/19.

Appendix 2 – Summary of Actions and Responses to Internal Audit Recommendations 2019/20.

## Appendix 1 – Summary of actions and responses to internal audit recommendations 2018/19

**Table 1**

Corporate Governance and Risk Management February 2019

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p><b>1. Risk Management</b></p> <p>The Risk Management Policy is reviewed and updated as required to reflect the current governance arrangements and responsibilities for risk, including those assigned to the Audit and Risk Committee (ARC) and the frequency of the reporting of risks to the ARC. This should include an explanation of what is classed as an operational risk as opposed to a strategic risk and how service risks should be managed and escalated to strategic level, if required. It should also define the risk appetite/tolerance level.</p> <p>The policy should be version controlled, approved by the Full Broads Authority and reported to the ARC.</p> <p>Following approval, the policy should be disseminated to all staff and placed on the authority's intranet.</p> <p>An up to date risk management policy mitigates the risk that out of date processes are being used leading to incorrect decision making and lack of corporate governance.</p>	Important	Management Team (previously Solicitor & Monitoring Officer)	<p>Agreed. The Risk Management Policy will be reviewed and updated to reflect the correct committee, lead officer and risk appetite (including colour coding). The updated policy will be taken to ARC for review prior to BA approval.</p> <p>Update: Following the departure of the Solicitor &amp; Monitoring Officer, the Management Team agreed to take responsibility for the Risk Management Policy. This work is scheduled for the summer and will be reported to the November ARC and BA meetings.</p> <p>The updated Risk Management Policy was approved by ARC on 19/11/19 and by BA on 31/1/20.</p> <p>Action completed.</p>	<p>Originally agreed by 26/07/19</p> <p>Updated to 29/11/19</p>

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p><b>2. Risk Management</b></p> <p>An exercise is undertaken to review the Strategic Risk Register (SRR) to identify which risks are strategic, i.e., risks to the achievement of the strategic objectives. This should conclude that the remaining risks are at an operational/service level and as such, should be managed at this level.</p> <p>The resulting SRR should score all risks which have been identified and include a column which states which strategic objective they relate to. In addition, the SRR should make it clear which risks are within and outside of the risk appetite by using colour coding.</p> <p>Clearly distinguishing between operational/service level risks and strategic risks helps to ensure that risks are identified on both a service and strategic level allowing for proper understanding of the authorities risk profile and allows for the appropriate prioritisation of mitigation actions.</p>	Important	Management Team (previously Solicitor & Monitoring Officer)	<p>Agreed. Review to be undertaken with Management Forum to distinguish between operational and strategic level risks and how they link with the BA's Strategic Priorities, in conjunction with the Risk Management Policy.</p> <p>Update: Following the departure of the Solicitor &amp; Monitoring Officer, the Management Team agreed to take responsibility for the Corporate Risk Register. This work is scheduled for the summer and will be reported to the November ARC and BA meetings.</p> <p>The updated Corporate Risk Register was approved by ARC on 19/11/19 with minor adjustments and by BA on 31/01/20.</p> <p>Action completed.</p>	<p>Originally agreed by 10/06/19</p> <p>Updated to 19/11/19</p>
<p><b>3. Risk Management</b></p> <p>A review and update of the RM page on the authority's intranet is undertaken incorporating any revised documents such as the RM policy and including relevant</p>	Needs Attention	Head of Safety Management, Head of Governance	Following committee approval of the updated Risk Management Policy and Corporate Risk Register, the intranet	Originally agreed by 16/08/19

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p>committee reports. This should be re-launched with staff including ascertaining feedback on the RM process and identifying any training needs at all levels across the authority. The intranet should provide clarification of what the risk appetite is and how risks, which are outside of the risk appetite, are managed.</p> <p>Staff being adequately informed and trained in respect of risk ensures that that correct processes are followed leading to informed decisions being made that assist in the achievement of objectives.</p>		(previously Solicitor & Monitoring Officer).	<p>page will be refreshed and information communicated to all staff.</p> <p>Update: The Corporate Risk Register (previously strategic risk register) and updated Risk Management Policy have been placed on the intranet. Training needs will be identified as part of the annual appraisal process.</p> <p>Action completed.</p>	Updated to 29/11/19
<p><b>4. Risk Management</b></p> <p>A standard risk implications section to be introduced on the committee report template to allow for a fuller explanation of the risks. Guidance/criteria to be produced to enable authors to sufficiently assess if there are any risk implications. Guidance to include reference to the SRR and any operational/service risks which have been identified; and the risk management policy.</p> <p>A fuller explanation of risks within reports will encourage a risk aware culture within the authority, and a consistent approach is applied in identifying risk implications. Referral to corporate risk documents</p>	Needs Attention	Head of Governance, previously Solicitor & Monitoring Officer.	<p>Agreed and partially completed.</p> <p>Report templates for BA and Navigation Committee have been updated and are available to report writers on DMS. The new risk management policy provides guidance on risk identification.</p> <p>Action completed.</p>	Originally agreed by 31/07/19

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
should alert authors to risks which they may not have been aware of and reduce the risk that objectives are not achieved.				
<p><b>5. Risk Management</b></p> <p>The 'Review of the Strategic Risk Register (SRR) reports to the Audit and Risk Committee to contain an explanation of risks that have changed from the previous SRR, including risks which have had their score reduced; risks which have been reduced to the risk appetite; and change of risk description (i.e. the GDPR risk).</p> <p>This should include explanation as to why certain risk scores have not lowered from initial risk to revised risk score despite current mitigating actions and additional actions being put in place.</p> <p>Providing an explanation for key changes within the committee reports mitigates the risk that the committee does not receive a full picture of the status of risks and if they are being mitigated as expected.</p>	Needs Attention	Directorates, previously Solicitor & Monitoring Officer.	<p>Agreed. ARC report to provide explanation of movements at next review.</p> <p>Update: Once the updated risk register has been agreed, regular reports will provide details of changes/movements since the last meeting.</p> <p>Update: Revised policy includes reference to movement of risks between Corporate and Directorate registers as required.</p> <p>Action completed.</p>	<p>Originally agreed by 23/07/19</p> <p>Updated to 19/11/19</p>
<b>6. Risk Management</b>	Needs Attention	Management Team (previously	Agreed. Scoring criteria will be incorporated into the risk policy.	Originally agreed by 10/06/19



Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p>A scoring criteria is defined for low, high and medium risks, in relation to severity/impact, for categories such as financial, reputation and service provision.</p> <p>A scoring criteria is also defined for low, high and medium risks in relation to likelihood, i.e. a high likelihood applies to a risk likely to happen more than once per year and a low risk is only likely to happen in 10–15 years' time.</p>		Solicitor & Monitoring Officer)	<p>Update: a new 5x5 risk matrix and guidance has been developed by Management Team. This will be incorporated into the policy under review.</p> <p>Action completed.</p>	Updated to 19/11/19

**Table 2**

Disaster Recovery (DR) February 2019

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/Action	Timetable
<p><b>1. Alignment with Business Continuity Plans</b></p> <p>The Authority to ensure that senior management are made aware that Business Continuity (BCP) recovery timelines of up to 24 hours may not be achievable if such recovery has to be undertaken using the tape backups stored at the Dockyard. Formal acceptance (or otherwise) of this risk to be formally documented to support this.</p>	Important	Head of IT & Collector of Tolls	<p>Agreed.</p> <p>Update: MT are aware of the potential delays. This will be formally updated in the Business Continuity Plan as part of the external funding recommendation 1</p>	<p>Originally agreed by 31/07/19</p> <p>Update to 30/04/20</p>

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/Action	Timetable
<p>Formally notifying senior management of the potential inability to support Business Continuity recovery timelines up to 24 hours where a tape restoration is required will help to ensure that the acceptance (or otherwise) of this risk is formally documented.</p> <p>Where senior management are not advised of the potential inability to support Business Continuity recovery timelines up to 24 hours, there is an increased risk that the BCP cannot adequately support priority services.</p>				

**Table 3**

Branding April 2019

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p><b>1. Broads Authority branding - strategies, guidelines / procedures</b></p> <p>The communications work plan be updated to include the finalisation of the local Broads National Park Branding Strategy.</p> <p>The work plan should also be updated to include work in relation to recommendations agreed within this audit, including branding training; update of intranet communications page; and internal guidance/criteria in relation to the use of Broads Authority and Broads National Park logos.</p> <p>Currently, there is no defined timescale for completing the Broads National Park Branding Strategy. Whilst this is dependent on the completion of the national branding strategy, an estimated timescale (subject to change) would help mitigate the risk that the strategy and other key tasks are not completed in a timely manner.</p>	Needs Attention	Head of Communications	<p>Agreed. The work plan for 2019/20 is being populated and recommended key milestones will be included within it.</p> <p>Partially completed: The work plan is now complete for 2019/20 with the timelines included. This has been incorporated into the Directorate work plan.</p> <p>There has been considerable progress in accordance with the work plan. Several documents related to the strategy have been updated (such as the Writing style guide, accessibility guidance and commonly used words). The Comm's team are also producing a guide for staff which provides branding advice.</p>	<p>Originally by 31/05/19</p> <p>Updated to 30/04/20</p>

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
			External support in the development of key messaging that incorporates the National Parks narrative and the production of infographics has been sought. This is seen as the last piece essential element of the future strategy and will be completed by the end of the financial year.	
<p><b>2. Broads Authority branding - strategies, guidelines / procedures</b></p> <p>The Broads Authority Communications Policy be updated to include the roles and responsibilities for overseeing management of correct branding. This should be included within a separate branding section which the policy does not currently have.</p> <p>This should make the branding area more easily to locate within the policy and helps mitigate the risk that responsibilities for branding are unclear.</p>	Needs Attention	Head of Communications	<p>Agreed. Given that the National Branding guidelines that will inform the strategy are awaiting approval by the 15 national parks' Chief Executives and relevant Chairs, it is anticipated that this work will be completed by Autumn 2019.</p> <p>Revision of the Communications policy has been delayed to ensure that all elements are completed. A comprehensive plan for all associated elements has been prepared with the</p>	<p>By 31/10/19</p> <p>Updated to 30/04/20</p>

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
			<p>input of the Design and Information Supervisor.</p> <p>Please refer to the above update to 1. Final elements of the policy / strategy are being prepared and are expected to be in place by April 2020.</p>	
<p><b>4. Broads Authority branding - use of the Broads Authority logo</b></p> <p>Guidance be produced for staff which covers the criteria for applying either the Broads Authority or Broads National Park logo, or when both logos are applicable.</p> <p>This guidance should include reference to partnership and project work, and the approach to take when applying logos of both the project, the Broads Authority and the Broads National Park logo.</p> <p>Reference should be made to the Broads National Park Brand Standards and the Broad's National Park branding strategy where applicable.</p> <p>It would be good practice to include examples of logo application for different circumstances from promotional flyers and training programmes to more formal documents.</p>	Needs Attention	Head of Communications	<p>Agreed. The guidance will be produced in conjunction with the strategy, guidelines and procedures.</p> <p>As above - some elements complete (updated Feb 2020)</p>	<p>By 31/10/19</p> <p>Updated to 30/04/20</p>

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p>Furthermore, this document should make clear the formal process to go through when branding documents, i.e. consultations with the communications team.</p> <p>Clear guidance should provide clarity over the application of the different logos, reducing the risk that inconsistent and incorrect logos are applied leading to ambiguity and inadequate promotion of the area as a national park.</p>				
<p><b>5. Broads Authority branding - use of the Broads Authority logo</b></p> <p>A review and update of the communications page on the authority's intranet be undertaken once the national Parks branding strategy and associated documents, including the local broads national park strategy and Broads Authority Communications Policy, are finalised. This should be re-launched with staff including the provision of staff and member training in relation to branding, incorporating the use of both the Broads Authority logo and Broads National Parks logo.</p> <p>The communications intranet page should include the communications team details; branding strategies and communications policy; and the Broads Authority New Signs guide.</p>	Needs Attention	Head of Communications	<p>Agreed. The intranet content will be produced in conjunction with the strategy, guidelines and procedures.</p> <p>As above. Some elements complete – awaiting full strategy completion by April 2020 (update Feb 2020)</p>	<p>By 31/10/19</p> <p>Updated to 30/04/20</p>

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
Staff being adequately informed and trained in respect of branding mitigates the risk that incorrect processes are followed leading to inconsistent and/or incorrect branding being applied that affects the achievement of branding objectives.				

## Appendix 2 – Summary of actions and responses to internal audit recommendations 2019/20

**Table 5**

External Funding – Water, Mills and Marshes

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p><b>1. Governance</b></p> <p>The Broads Authority Business Continuity Plan (BCP) is reviewed and updated to take into account the recent organisational re-structure and to ensure major projects such as the WMM Project are provided for.</p> <p>Ensuring the Corporate BCP is reviewed and updated in a timely manner mitigates the risk that BC management procedures and priorities are not embedded in the Broads Authority resulting in a lack of effective management of any disruption to normal services and externally funded major projects.</p>	Important	Head of Governance	<p>Agreed by Management Team on 26/09/2019.</p> <p>Progress has been delayed due to other priorities.</p>	<p>By 31/12/19</p> <p>Updated to 30/04/20</p>
<p><b>6. Financial Management</b></p> <p>Evidence that tenders are advertised on the BA's website/social media page and on industry specific websites/in newspapers or journals circulating among persons or bodies who undertake such contracts, to be retained.</p> <p>Retaining evidence verifies that the BA's Standing Orders Relating to Contracts have been adhered to mitigating the risks that there is inadequate transparency and fairness in</p>	Needs Attention	Water, Mills and Marshes Programme Manager	<p>Agreed, with timetable depending on future procurement.</p> <p>There have been no further tenders since this recommendation was raised.</p>	By 31/03/20



Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
the procurement process and the BA does not obtain VFM from its procurements.				

**Table 6**

Procurement

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p><b>1. Procurement</b></p> <p>The authority to ensure that the Broads Authority seal is applied to all contracts over £100k and subsequently recorded in the authority's record of sealed documents.</p> <p>Advice is to be sought from the Broads authority legal advisors on whether the seal can be added to current contracts retrospectively.</p> <p>Applying the seal provides assurance that the contract is kept securely and that there is evidence of it actually existing due to a record of sealed documents being kept securely. It also ensures compliance with CSOs. This mitigates the risk that the contract is not formally recorded and or is mislaid leading to incorrect contract payments and underperformance not being detected and no recall for the authority in the event of disputes.</p>	Important	Chief Finance Officer	<p>Agreed. Advice will be sought from Birketts on sealing those contracts that are still active.</p> <p>Completed. Advice received confirms that contracts cannot be sealed retrospectively. All new contracts will be sealed.</p>	By 31/03/20

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
<p><b>2. Procurement</b></p> <p>The Authority to ensure that waivers are completed for all procurements which exceed the £5K threshold and where the requirement in CSOs to obtain three written quotations, are not applied.</p> <p>Retrospective waivers should be completed for the following contracts and reported to the Broads Authority:</p> <ul style="list-style-type: none"> <li>- Martha Gary Works Ltd (MGW);</li> <li>- Sentinel Enterprises Ltd (SLT)</li> <li>- Kereds Construction Ltd; and</li> <li>- Phoenix Software Ltd.</li> </ul> <p>Completed waivers and receiving the correct number of quotations ensure compliance with CSOs. This helps mitigate the risk of inadequate probity, transparency and equality in the procurement of works, goods and services, leading to the non-achievement of value for money.</p>	Important	Chief Finance Officer	Agreed. Budget holders will be asked to complete retrospective waivers. Included in the annual report on waivers.	By 31/03/20
<p><b>3. Procurement</b></p> <p>The Procurement guidance is reviewed and updated and version controlled, including the inclusion of up to date procurement thresholds, particularly those relating to OJEU requirements.</p>	Important	Senior Finance Assistant	Agreed.	By 31/03/20

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
Up to date procurement guidance ensures that staff are aware of and are adhering to the correct guidelines, thereby mitigating the risk of non-compliance with CSOs and OJEU requirements.				
<p><b>4. Procurement</b></p> <p>A procurement project/contract risk assessment is produced, and referred to in the Procurement Strategy, to score each project prior to the commencement of the procurement process. This is issued to assess the type of procurement activity undertaken, i.e. framework, partnership arrangements. This can also be used to assess the level of contract management involved. The contract risk assessment should consider proposed length of contract; Proposed procurement arrangement; Estimated whole-life cost; Impact of Contract (e.g. from Critical to external mandatory service delivery to minimal impact); Impact on organisation; Political / Reputational Risk; Health and Safety Risk; and Opportunity to misuse/ fraud/ exploit.</p> <p>Assessment of risks prior to procurement assists in choosing the right procurement type and level of contract management mitigates the risks of choosing an unsuitable procurement method and inappropriate supplier and not</p>	Important	Chief Finance Officer	Agreed. Procurement Strategy to be updated to provide a definition that complex contracts such as building/development contracts are considered high risk, and high value is considered above £250k.	By 31/03/20

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
having the necessary resources in place to effectively manage the contract.				
<b>5. Procurement</b> Section 15 (specifically part (f)) of the CSOs, in relation to the standing list, be reviewed and updated to reflect current practices.  CSOs to also be amended to remove reference to the Solicitor and Monitoring Officer as this role no longer exists.  Contract standing orders should govern the overall contract and procurement process and ensuring this are up to date and reflect the current agreed practices. Ensuring these are up to date helps reduce the risk of inconsistent practices being followed leading to agreed practices not being adhered to.	Needs Attention	Chief Financial Officer	Agreed. CSO to be updated to reflect actual process for Fen Management practices.	By 31/03/20
<b>6. Procurement</b> To consolidate the standard terms document with the contract conditions outlined in the CSOs to have an overall set of terms and conditions. These should be consolidated in conjunction with the Broads Authority's legal advisor and included within the CSOs.	Needs Attention	Chief Financial Officer	Agreed. Standard terms and conditions to be drawn up with legal provider, including conditions for contracts over £5k.  Work has been initiated with our Legal provider.	By 31/03/20

Recommendations	Priority rating	Responsible Officer(s)	BA response/action	Timetable
A consolidated set of terms and conditions protect the purchaser against unforeseen financial losses, e.g. goods not delivered as agreed, mitigating the risks of delay in services/goods and quality of goods which could also lead to a poor reputation.				
<b>7. Procurement</b> Procurement training is provided to all relevant members of staff, and Members, where applicable. Up to date procurement training ensures that staff are aware of and are adhering to the correct guidelines, thereby mitigating the risk of non-compliance with CSOs and OJEU requirements	Needs Attention	Chief Financial Officer	Agreed.	By 30/06/20