Appendix 3

Outstanding Recommendations from the 2018/19 Audit Plan

Benefits 2018/19

Final report issued April 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
02	We recommend that testing of the module is carried out to reinstate the ability to delete obsolete data.	Medium	The Retention and Destruction module is currently suspended from use as it has been destroying documents incorrectly that we are still relying on to support 'live' housing benefit claims. We have reported this to the system supplier (Northgate) and have requested their assistance with correcting the issue so that we can start using the module again and remain GDPR compliant. During a meeting with Northgate on 21.03.19 we agreed we needed a Retention & Destruction refresher training day during which they would help us set up the system so that the system does not destroy documents we still need. We are now awaiting a date for the training to take place. Position (July 2019) No update provided by management. Position (21 August 2019) The system is designed to destroy all documents that are older than 6 years plus current. We discovered that the system was not working properly and has destroyed some	Benefits Manager	31 May 2019	✗	~~31 October 2019~~ ~~30 June 2020~~ ~~30 Sept 2020~~ ~~31 March 2021~~ **30 Sept 2021**

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			documents that are still required to support live Benefit claims and therefore we need to retain. Clearly, we could not allow that to continue so the system was been suspended. We have sought advice on how to fix this issue from the system provider and are awaiting their response. I have chased this today and have also now asked if it's possible to use the system in part so that we can carry on destroying old documents that we no longer require for Council Tax and Business Rates and unsuspend the Benefits part of the system once we have fixed the problem. I will escalate this issue in a week if I have not had a response. Position (September 2019) Issue has now been escalated with Northgate. Position (November 2019) No update provided by management. Position (March 2020) The Northgate system is currently being upgraded. The upgrade is now available in test and the live upgrade is due to take place 1st and 2nd May 2020. We will test this module of the system as part of the overall testing. If this module works, we will be able to run scripts which will 'back archive' documents that would have been due to be archived since it was discovered the system was not working properly. Position (June 2020) The required Northgate system upgrade was due to be live now but has been delayed as a result of COVID-19. Northgate have currently rescheduled the upgrade for 8-9 September 2020 and when this takes place, we will test				

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			the module and if this is working as expected, run the necessary scripts to archive the data that should have been deleted. Position (September 2020) No update received. Position (October 2020) The required system upgrade was planned for the end of October but did not go live due to system performance issues. This is now expected in March 2021. Discussions are however, taking place with Northgate to see if an interim measure is available so that obsolete data can be removed from the system. Position (March 2021) We are on schedule to upgrade the information@work system 19/20 March 2021. Once it's upgraded, we can re-test the retention and destruction module. **Position (June 2021)** **The system upgrade planned for March 2021 did not go-ahead as we had limited time to carry out testing and were not in a position to be able to sign off the product. A new go-live date has been set for 7/8 September 2021 and testing has commenced.**				

GDPR (PIR) 2018/19

Final report issued June 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
02	The Council should review its overall approach to removing historic data from systems in line with its retention schedule. Responsible individuals should be allocated on a service level. Periodic monitoring and auditing exercises should be undertaken to ensure compliance.	Medium	Agreed Position (July 2019) In progress Position (September 2019) On target for completion by 31 December 2019. Position (November 2019) On target for completion by 31 December 2019. Position (March 2020) No update received. Position (June 2020) Heads of Service have been reminded to review and remove historic data from systems in line with their data retention schedules and privacy notices. The automated redaction tool for the Uniform system has not yet been implemented. An ongoing monitoring and audit of personal data held by each department are being set up. Position (September 2020) This is progressing, but it is unlikely to be completed by the end of September due to other priorities. A revised deadline date of 31 December 2020 is requested. Position (October 2020) No update provided. Position (March 2021) No update provided.	Data Protection Officer	31 December 2019	✓	~~30 Sept 2020~~ 31 December 2020

GDPR (PIR) 2018/19

Final report issued June 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			Position (June 2021) **Random checking of data held has been undertaken and will continue to. The sampling undertaken so far has proved that personal data is being kept or deleted in line with the retention schedule, where applicable. The Planning Advisory Service (LGA) has this week published its Planning and GDPR guide, which will be reviewed over the next few weeks.**				

Outstanding Recommendations from the 2019/20 Audit Plan

<table>
<tr><td colspan="8">Development Management (Enforcement) 2019/20</td></tr>
<tr><td colspan="8">Final report issued September 2019</td></tr>
<tr>
<td>Ref No.</td>
<td>Recommendation</td>
<td>Priority</td>
<td>Action to Date</td>
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× or ✓</td>
<td>Revised Deadline</td>
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<tr>
<td>01</td>
<td>We recommend that the Council review the Enforcement Plan at the earliest opportunity.</td>
<td>Low</td>
<td>Agreed.

Position (November 2019)
In progress

Position (March 2020)
The work is in-progress; however, the updated enforcement plan is required to go to the Infrastructure, Housing and Economic Development Committee to be agreed by Members. The meeting on 17th March is too soon and therefore this will go to the meeting due on 23rd June.

Position (June 2020)
None taken to date. Delay down to coronavirus. Committee Meeting now identified for 22nd September.

Position (September 2020)
Review underway however due to Coronavirus and other prioritises there will be a further delay. Committee meeting now identified for 17th November.

Position (October 2020)
As above.

Position (March 2021)
Due to continued high workloads the next available Infrastructure, Housing & Economic</td>
<td>Team Leader (Projects and Compliance)</td>
<td>31 May 2020 (formal adoption of new plan following on-going review)</td>
<td>×</td>
<td>~~30 June 2020~~

~~30 Sept 2020~~

~~30 November 2020~~

31 July 2021</td>
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Development Management (Enforcement) 2019/20

Final report issued September 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			Development Committee has been identified which takes place on 22 June 2021. If agreed, the plan will need to be ratified by Full Council on 13 July 2021. The review has almost been completed but requires final input from Head of Regulatory Services and Planning Solicitor. **Position (June 2021)** **Members agreed the revised planning enforcement plan on 22 June at IHED Committee. It will now go to Full Council on 13 July to be ratified.**				

Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	We recommend that the Council review the systems used to maintain records of Council owned properties.	Medium	Agreed Position (November 2019) In progress Position (March 2020) The matter of a new property system is very much still "in progress". For info, the second and third recommendations below, naturally fall out of the first one, and can only be addressed in parallel. A 'project board' does meet periodically, a budget has been secured at the last Full Council (25/02), a preferred system has been identified, and the preliminary work needed prior to a procurement (confirmation of specification,	Principal Property and Asset Manager	30 April 2021	✗	**31 December 2021**

Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			selection of framework to use, resource demand for implementation, etc) is underway. Position (June 2020) Following the departure of staff previously overseeing this task the situation is being reviewed. It is evident that a specification is needed to determine the precise systems required and how they link property to finance etc this specification is being finalised. The system is also being procured jointly with Watford Borough Council to cover shared services so a coordination exercise will be needed. Thereafter a suitable system will be procured. The new timescales for full implementation is by mid-2021. In the meantime, the existing systems are being kept up to date and as reliable as possible. Position (September 2020) / (October 2020) / (March 2021) In progress. **Position (June 2021)** **A new property system is currently being investigated by property and finance officers to tie in with our existing IT systems and software as it needs to be compatible (and fit for purpose) This has been delayed due to coronavirus and a turnover of property staff. A new permanent Head of Service is due to join in August.**				
02	We recommend that the Council explore what reports are available from the systems in place to better inform property activity.	Medium	Agreed Position (November 2019) In progress	Principal Property and Asset Manager	30 April 2021	✗	**31 December 2021**

Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			Position (March 2020) See recommendation 1 Position (June 2020) This issue will be resolved as part of the new system procurement above. More important is to link property information better to finance information so that the collection of rents and arrears can be examined live and accurately. Position (September 2020) / (October 2020) / (March 2021) In progress. **Position (June 2021)** **A new property system is currently being investigated by property and finance officers to tie in with our existing IT systems and software as it needs to be compatible (and fit for purpose) This has been delayed due to coronavirus and a turnover of property staff. A new permanent Head of Service is due to join in August.**				
03	We recommend that the Council draw up a brief procedural guidance, with templates if necessary, to ensure the completeness of the property records held.	Low	Agreed Position (November 2019) In progress Position (March 2020) See recommendation 1 Position (June 2020) To be addressed as part of the new system procurement. Position (September 2020) / (October 2020) / (March 2021)	Principal Property and Asset Manager	30 April 2021	✗	**31 December 2021**

Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			In progress. **Position (June 2021)** **A new property system is currently being investigated by property and finance officers to tie in with our existing IT systems and software as it needs to be compatible (and fit for purpose) This has been delayed due to coronavirus and a turnover of property staff. A new permanent Head of Service is due to join in August.**				

Taxi Licensing 2019/20

Final report issued April 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
05	We recommend that as best practice, the service should consider sending licence renewal reminders to the operators as well as drivers to encourage the renewal of licences on time.	Low	Officers are already working towards sending reminders out via Uniform. Officers recognise that this is important and testing is underway. There have been a number of issues with the system which has prevented this from going ahead quicker. Position (June 2020) As above, this process has been started but is yet to be completed and has been delayed due to Coronavirus. Position (September 2020) As above.	Team Leader, Projects and Compliance	30 April 2020	✗	~~31 October 2020~~ ~~31 May 2021~~ **30 Sept 2021**

Taxi Licensing 2019/20

Final report issued April 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			Position (October 2020) As above. Position (March 2021) As above, hopeful that in the coming weeks this can be completed. **Position (June 2021) This is now in the final stages of being implemented. Letters all agreed and ready to be uploaded onto system. Final part requires Senior Technical Support Officer to upload and ensure letters can be populated correctly before going live.**				

Risk Management 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
02	Management should present the Policy & Resources Committee with the strategic risk register for review on a six-monthly basis. The Audit Committee should also be presented with the strategic risk register (or extracts) at each meeting. Reviews of the strategic risk register could comprise of a complete review of the risk register, or alternatively reports from relevant committees with a summary of any changes and	Medium	Audit Committee are not responsible for reviewing the Strategic Risk Register. Review of the Strategic Risk Register has been added to the work programme for the Policy and Resources Committee. Position (June 2020) In progress Position (September 2020) A full review of the strategic risks is being undertaken and will be reported to the November meeting of the Policy and Resources Committee.	Emergency Planning and Risk Manager	30 September 2020	✓	30 November 2020

Risk Management 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✘ or ✓	Revised Deadline
	confirmation of cases where reviews are outstanding.		Position (October 2020) As above. Position (March 2021) No update provided. **Position (June 2021)** **The new strategic risk register was approved by Policy and Resources Committee at its meeting on 25 January 2021.**				
04	The Council should ensure that new starters are identified and that those in key risk management positions are also identified and appropriate training provided. Refresher risk management training should be provided on an annual basis to those in key positions.	Medium	Agreed - A new e-learning package will be prepared and made available for all staff. Position (June 2020) In progress Position (September 2020) In progress. Position (October 2020) No update provided. Position (March 2021) No update provided. **Position (June 2021)** **A new e-learning package is being drafted and should be available by September 2021.**	Emergency Planning and Risk Manager	31 December 2020	✘	**30 Sept 2021**

Debtors 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	We recommend that: • A check is undertaken for all cases that are on hold (this should be a routine task undertaken at suitable intervals to be determined by management); • Reminders are produced and sent in a timely manner; • Instalment reminder lists should be checked and reviewed to ensure that instalments are correctly applied and are being adhered with (this should be a routine task undertaken at suitable intervals to be determined by management).	Medium	Work has already begun on this recommendation as it forms part of the bigger Recovery Review. We have requested some different reports from the Efin system to help us better monitor s/debts. In terms of the bullet point about ensuring instalments are correctly applied, I would like it noted that we are not always responsible for applying instalments. Some of this work is done by the services themselves. As part of the Recovery review I will be meeting with all services to remind them to set up instalments plans that are reasonable etc. and we will be terminating instalment plans that currently see the arrangement going on into 2045 and beyond! As a recovery team we will then monitor the arrangement plans and chase for missing payments etc. Position (July 2020) No update received. Position (September 2020) No update received. Position (November 2020) Reminders are now issued in a timely manner as part of the usual recovery cycle. Arrangements will now be reviewed annually. This is expected to be completed by the end of the year. Position (February 2021) In progress. **Position (June 2021)** **Reminders continue to be issued in a timely manner. We now run a '6 week np-pay' report from the sundry debts system which**	Revenues Manager	30 June 2020	✓	~~31 December 2020~~ 31 March 2021

Debtors 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			allows us to monitor accounts where arrangements have defaulted and accounts on hold are picked up from this report.				

Benefits 2019/20

Final report issued October 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
02	We recommend that an exercise should be undertaken to identify historical cases that have outstanding attachment of benefit and Searchlight checks done to identify any that are in receipt of benefits and other actions explored, as appropriate.	Medium	We are currently reviewing all debts that do not have an arrangement in place. Where there is a state benefit in place that we might be able to attach to, we will send the request to the DWP and enter a diary date to review. The Recovery Team Leader and Revenues Manager will monitor that diary dates are reviewed and completed. Position (October 2020) As above. Position (March 2021) In progress. **Position (June 2021)** **On-going and should be completed by end of July 2021.**	Revenues Manager	31 March 2021	✗	**31 July 2021**

Outstanding Recommendations from the 2020/21 Audit Plan

Garage Income 2020/21							
Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	We recommend that the service should have written procedure notes for the raising of invoices to provide clarity and consistency.	Medium	The Property service is in the process of acquiring a new database system. The procedure notes will be completed once the new system is in use. **Position (June 2021)** **Awaiting procurement of new garage rental system – once implemented procedure notes will be completed.**	Customer Services Manager	31 May 2021	✗	**30 Sept 2021**

Garden Waste Charging 2020/21							
Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline

Garden Waste Charging 2020/21

Final report issued October 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	We recommend that the Waste & Environment Management discuss the issue of reconciliation with the Finance Team to determine if there is an accurate way to reconcile the income received via Firmstep to the Collaborative Planning budget system.	Medium	Discussions will be held between Environmental Protection and Finance on this matter. **Position (June 2021)** **All FirmStep payments via card come in via a connection called Capita Secure Portal.** **The Capita Secure Portal WorldPay merchant totals are reconciled against bank by Finance.**	Waste and Environment Manager	31 March 2021	✓	

Cyber Security 2020/21

Final report issued March 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	Management should ensure that physical network ports are configured to the appropriate authentication control (802.1X). Furthermore, management should establish a network access control to block unknown or unauthorised devices from connecting to the Councils' IT network. This should include restricting the ability to physically connect to the Council's IT network.	Medium	We have an intrusion detection system in place, which would identify any devices connecting to the network. This is a project we will review and look to implement, assuming budget is available to do so. **Position (June 2021)** **Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March 2022.**	Head of ICT	31 March 2022	✗	

Main Accounting 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	A formal scheme of delegation document should be finalised. Limits inherited from historical system migrations should be reviewed in light of the scheme of delegation and revised where necessary.	Medium	We will review limits for journals and document that in the form of a scheme of delegation. **Position (June 2021)** **Colin South and Stephen Farrer to produce an export of Authorised Limits to be checked and signed off by Director of Finance.**	Head of Finance	1 October 2021	✗	
02	(a) Officers should be reminded to grant / revoke user access on a timely basis after a valid request has been received. System reports should be generated and reviewed each month to confirm that this has happened and exceptions reviewed. (b) Access for leavers should be revoked on their last day of work.	Medium	A reminder will be sent to those giving and removing access. I will run and review/sign-off each month. **Position (June 2021)** **Colin South is sending a reminder to those responsible.**	Finance Manager	1 May 2021	✓	
03	a) Suspense account reconciliations should be signed and dated by the preparer and reviewer each month on separate spreadsheets. A copy of each monthly reconciliation should be retained for future reference. b) Suspense account balances older than one year should be reviewed by senior management to decide whether any amounts need to be written off.	Medium	The spreadsheet will be signed and dated monthly. **Position (June 2021)** **Each spreadsheet signed and saved individually instead of a cumulative spreadsheet.** We will put a write off process in place for older suspense balances. **Position (June 2021)** **Write off process meeting scheduled for 30/06/21 to put finalise procedures.**	Assistant Finance Manager Finance Manager and Assistant Finance Manager	1 May 2021 1 October 2021	✓ ✗	
04	a) Officers responsible for reviewing reconciliations should be	Medium	a) The bank rec was done as proven but wasn't signed off as a member of staff	Finance Manager	1 May 2021	✓	

Main Accounting 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
	reminded to ensure that these are adequately signed and dated at the time of approving. b) Officers should also be reminded to ensure that reconciliations are prepared in line with the expected frequency.		was off unexpectedly. A general reminder will be sent as to the importance of signing and dating all reconciliations. b) We experienced a system issue in January so the SLC reconciliation wasn't done for that month, however it was done for all other months. **Position (June 2021)** **Email reminder was sent to staff responsible.**				

Payroll 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	The Councils should implement an appropriate audit function within the new system that will allow for retrospective monitoring and investigation of payments made.	Low	Noted: However, there is an automated approval system in place. It is the Manager's responsibility and diligence to check overtime claims and HR would query with the manager anything out of the ordinary. A new Payroll system with I-Trent is being implemented wef 01 April 2021 and will take account of the recommendation. **Position (June 2021)** **Implemented**	Head of HR Operations	Implemented	✓	
02	An appropriate policy and procedure document should be drawn up to provide clear procedural guidance on	Low	There was one overpayment in this period and it was recovered adequately. The Contract of Employment notes that we will recover any	Head of HR Operations	30 September 2021	✗	

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✖ or ✓	Revised Deadline
	details of the recovery of overpayments. This document should be readily accessible to all staff and should be subject to annual review or updated when processes are changed.		overpayment that occurs and in this instance the employee was sent an overpayment recovery letter setting out the process for recovery. However, we will strengthen this and ensure an overpayment policy is drawn up. **Position (June 2021)** **A policy is currently being drafted and will be published by 30 September 2021.**				
03	Relevant staff should be reminded of the requirement to ensure that third party payments should be reconciled correctly and that evidence of this should be checked before payments are released.	Low	This one occasion of the form not being countersigned was a failing on behalf of Zellis not HR. We will work with the new payroll provider to ensure the proper authorisation process for 3rd party payments is adhered to and issues raised in our contract review meetings. **Position (June 2021)** **The new payroll provider was implemented in April and there was a heavy workload in May and June in getting Elections payments completed. We have now established and diarised the review meetings with the Relationship Manager at I-Trent and we will ensure that proper authorisation for 3rd party payments are adhered to and issues are included on the Agenda for the review meetings.**	Head of HR Operations	30 September 2021	✖	
04	The 'request to vary' form should clearly indicate the actual amounts to be paid or that figures quoted need to be pro-rated.	Low	Noted; the right payment was paid on this one occasion but we will ensure that RtV forms reflect the pro rata amount to be paid where employees are part-time.	Head of HR Operations	Implemented	✓	

Payroll 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			Position (June 2021) **Implemented**				

Climate Change and Sustainability 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	The Council should finalise a process whereby the required energy data is provided to a central officer. This officer should have the responsibility for compiling this data and to ensure any chasing and recording of energy usage is timely and accurate.	Medium	Progress has been made and we are hopeful of receiving the 2020/21 data by the end of April – even from the water companies. One area of concern remains that we are have so far been unable to obtain fuel usage for the fleet. Work is underway to agree how this is collected in the future. Once the data has been received, we hope to set up a sustainable system to make collection simpler in subsequent years. This is critical to resolve to meet this criteria. **Position (June 2021)** **Where possible Smart Meters are being used to enable easier/automated data collection. We have agreed a new system for obtaining the fleet fuel data as well. Work in progress to ensure all areas are covered by the deadline.**	Acting Head of Community Partnerships / Climate Change and Sustainability Strategy Officer	30 September 2021	✗	