## Three Rivers District Council

## Internal Audit Recommendations Log for 20 March 2018 Audit Committee

**Appendix 3**

**Outstanding Recommendations from the 2014/15 Audit Plan**

| **Tree Surveying 2014/15**  **Final report issued January 2015** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 02 | The Council’s tree stock should be surveyed and details recorded on the Eezytreev system to provide a baseline from which the Council can take forward tree surveying activities. | Medium | Agreed.  \*1/3 tree stock to be surveyed each year. This may be supplemented with external support for the initial baseline survey (subject to funds being made available).  Position (February 2015)  Officers have started survey work using Eezytreev and are still exploring the use of external support to help to achieve the initial baseline survey (support needs to be instructed by end of March 2015 in order to ensure financial commitment).  Position (May 2015)  Not yet due  Position (August 2015)  On track for surveying at least one third tree stock by March 2016.  Position (November 2015)  As above.  Position (February 2016)  As above  Position (June 2016)  As above – not yet due.  Position (July 2016)  We have continued to survey tree stock and since November 2015 have increased the number of survey records. The number of individual trees surveyed has increased from 2,037 to 2,474 and the number of groups of trees from 1,090 to 1,213 at the end of May 2016.  The raw data is not easily translated, but it is intended that tree survey data is reported to Members on an on-going basis via the Members’ Information Bulletin every September and April and as part of this it is anticipated that we will be able to develop a clear idea over time as to the proportion of parks and open spaces which are covered by our survey work.  Further to the report in September 2015 all of the requirements of the SIAS Internal Audit have been complied with to date, and as such we can evidence that we are in the process of developing robust and effective arrangements for our tree surveying activities.  Position (September 2016)  As above (detail of tree numbers etc to be provided to Members via Members Information Bulletin September).  Position (November 2016)  Unfortunately due to staff absence it was not possible to provide information via MIB as expected. It is anticipated that this will be reported in the next Members Information Bulletin later this month (November 2016).  Position (March 2017)  While some survey work has been undertaken since November 2016, most of this work has been annual resurvey work.  The number of trees surveyed currently stands at 2,782 individual trees and 1,335 groups of trees. It is envisaged that we are on track for surveying all of the TRDC tree stock by end of March 2018 however we will need to ensure that we are regularly monitoring this over the next 12 months.  Position (June 2017)  It is envisaged that we are on track for surveying all of the TRDC tree stock by end of March 2018 however we will need to ensure that we are regularly monitoring this over the next 12 months.  Position (September 2017)  The total numbers of individual trees surveyed has increased to 2832 and the number of Groups (including avenues, woodland compartments, plantations and hedges) to 1371. This means that since the end of November 2016 an additional 70 individual trees and 43 groups of trees have been surveyed together with the resurvey of all of the high risk areas, which has brought the total number of new survey records between 30/11/2106 and 31/08/2017 to 4,207.  It would appear that trees at all of our key sites have now been surveyed. The Principal Landscape Officer is currently reviewing TRDC ownership throughout the District together with our property team and will ensure that any smaller sites which may currently remain un-surveyed are surveyed over the coming months prior to the March 2018 survey deadline.  Position (November 2017)  The Principal Landscape Officer is still in the process of reviewing all smaller sites for which survey work may remain outstanding and will ensure that these sites are picked up between now and the end of March 2018.  **Position (February 2018)**  **We have some outstanding sites to be surveyed. A key officer left the authority at the end of December and we have identified some money to assist with ensuring that the survey of all remaining sites is undertaken. I am in the process of putting this work out to tender. It is anticipated that the survey work will be completed shortly if not by the end of March. This will be reported to the next Audit Committee and hopefully the outstanding action closed off.** | Landscape Officer (North) and Landscape Officer (South) | End March 2018\* | 🗶 |  |

| **Asset Management 2014/15**  **Final report issued February 2015** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 02 | When the Asset and Property Service have carried out the data quality exercise of the Uniform system, a regular report should be produced from the system to identify lease renewals and rent reviews due. | Merits Attention | A manual check is carried out four times per annum and paper records are kept to show timeline of lease expirations. It is not considered that the current process impacts on lease renewal performance, however the issue has been highlighted as a process that could be made more efficient by creating an automatic report. This should be in place after September 2015.  Position (February 2015)  Not yet due  Position (May 2015)  Upgrade to the new version of Uniform has been delayed until the ICT desk refresh has taken place from June 2015.  Position (August 2015)  Unable to facilitate due to the new version of Uniform being required.  Position (November 2015)  Still unable to facilitate due to the new version of Uniform being required, the IT refresh delay prevents the new version of Uniform being provided.  Position (February 2016)  The required version of Uniform (v9) requires a Windows 7 platform and work by Esre on mapping. This cannot happen until all PCs are upgraded to Windows 7. This is not expected to happen before 30 June 2016 and is subject to IT scheduling.  Position (June 2016)  Not yet due.  Position (July 2016)  March Audit Committee did not agree the extended deadline date for this recommendation and have asked officers for a written report on the current status of planned actions. This is being presented to Audit Committee on 26 July 2016.  Position (September 2016)  That the Committee agree to the extension to 31 December 2016 for Ref No.02 and link to ICT until the Uniform update is applied and in full working order.  Position (November 2016)  This is in IT’s domain and testing originally planned for 17 October has not yet happened. No new timeline known at this stage.  Position (March 2017)  Following some ongoing staffing changes and a need to further upgrade the Uniform IT system to allow mapping functions to work properly this matter will not be fully addressed until September 2017.  Position (June 2017)  Delays to the upgrade to Uniform 10 did not happen until 22nd May 2017. Basic testing has been done but resource is required to ensure the database is completely up to date and then to test the reporting. Property Service do have a spreadsheet of lease renewals so are managing the estate; this would just enhance the process and provide better reporting. Property Services is undergoing a restructure so this will be addressed as part of that process. Proposed date was September 2017 but to allow time to build and check the new system, thoroughly test and implement January 2018 would be a more realistic target.  Position (September 2017)  Uniform upgrade still not complete, therefore current target date still applies. Lease renewals continue to be managed via the existing spreadsheet so the enhancement offered by reporting directly from Uniform, whilst useful, is not critical to how leases are managed.  Position (November 2017)  Please see comments above, there has been no change, the uniform application is still unable to produce the information – under review with Idox.  **Position (February 2018)**  **The new update on the system has been loaded and has been tested – there are still some issues with running the report and we are in the process of ascertaining exactly why this doesn’t work. Training has been requested.** | Head of Property Services | 30 September 2015 | 🗶 | 30 April 2016  30 June 2016 (subject to revised IT deadline)  31 December 2016  30 Sept 2017  31 January 2018  **30 June 2018** |

**Appendix 4**

**Outstanding Recommendations from the 2015/16 Audit Plan**

| **Contract Management 2015/16**  **Final report issued January 2016** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that contract risks should be identified and managed. The risks should be recorded either in a separate risk register for significant contracts, or for smaller contracts via a generic contract management risk within service risk registers.  A review of risks should form part of contract monitoring activity. | Medium | The Contract Management Forum steering group is planning to look at the Risk Register process next year. The aim is to simplify it for the smaller contracts and hopefully this can be done by the Spring.  Position (February 2016)  Not yet due  Position (June 2016)  CMF Steering Group has agreed a training session (scheduled for 19 July) on managing contract risk. This will cover managing risk, the risk register, and will agree a risk register template to provide consistency.  Position (July 2016)  As above - training session on contract risk still scheduled for 19 July 2016.  Position (September 2016)  CMF training session on managing contract risk held on 19th July. It covered managing risk and the risk register and discussed a risk register template particularly for smaller projects. A further session is planned towards the end of September 2016. The aim of that session is to set objectives and actions to provide a guidance note, process and recording format to identify and manage risk.  Position (November 2016)  We have made significant progress and thanks to Rona and Mira’s dedication and the commitment of a core of CMF members we now have a draft guidance and risk log ready to put into the test and implementation stage. The update on this work including implementation plans will be discussed at the 3rd November Steering Group at which Rona will provide the draft documentation and details of the timetable – we will be asking Three Rivers colleagues to amend and tailor the documentation to reflect their corporate risk scoring approach which is different from Watford’s. Mira’s involvement with this project has meant that the documentation aligns with the Watford Project Management documentation and is therefore ensuring we are complimenting existing processes in Watford.  Position (March 2017)  The template and guidance documents will be reviewed at the meeting of the TRDC Risk Management Group on 4 April 2017 and subject to agreement, workshops for staff will be arranged over the next 2 months.  Position (June 2017)  Workshops with staff have been arranged with all departments in July and August 2017.  Position (September 2017)  No update received.  Position (November 2017)  No update received.  **Position (February 2018)**  **No update received.** | Emergency Planning and Risk Management Manager | 31 May 2016 | 🗶 | 31 July 2016  30 November2016  30 June 2017  31 August 2017 |

**Appendix 5**

**Outstanding Recommendations from the 2016/17 Audit Plan**

| **Office Services 2016/17**  **Final report issued January 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 05 | We recommend the option of automatic uploading of Inspection Reports by Contractors using mobile devices should be explored. | Merits Attention | Following the account meeting HBI do have an App available for recording Legionella data. They are going to demonstrate this at the training session in January, with a view to trialling it out at a few sites and if successful rolling it out across all the sites. This will effectively reduce staff time as the data will automatically populate the site and in addition aids compliance with Legionella testing legislation.  Position (March 2017)  Explored the option and will trial the App in March on a few sites with a view to rolling out across all sites.  Position (June 2017)  This is being used by the PPM Contractor on the majority of sites, there are still a few teething problems but these are being dealt with and once resolved will be applied to other sites. To get this in place at all accessible sites may take longer than originally expected, revised target date 30th January 2018.  Position (September 2017)  After a recent review of the use of the App HBI have agreed to shadow the team. This is taking place in September so we will meet the deadline of January 2018.  Position (November 2017)  At a shadowing session we have agreed to review the system of controls to rationalise these. HBI are coming on site next month. Once the review has taken place the app will be used across all sites. Deadline of 31st January should still be met.  **Position (February 2018)**  **External Contractors are now using the App successfully.** | Facilities Manager | 31 January 2017 | **🗸** | 30 June 2017  31 January 2018 |

| **Contract Management 2016/17**  **Final report issued March 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that, for each of the four contracts / suppliers selected for testing, there is an examination of the need (as applicable):  For a formal contract or whether existing arrangements are sufficient for legal and contract management purposes,  To locate relevant contract documentation where it may exist, and whether any resource expended on this is necessary, or  To complete and sign any contract documents already in place or whether existing arrangements are sufficient for legal and contract management purposes.  To re-procure the services to test the market, ensure proper process and provide full documentation with clear specifications to enable formal signed contracts to be put in place.  It is recommended that this is done in conjunction with Legal, the Procurement Manager and the relevant contract owner / manager. | Medium | Capital Constructions, Right Maintenance and Orion Heating:  At present for all non-reactive works over £5K, the service is obtaining 3 quotes before the work is commissioned.  We agree that a framework or formal agreement should be in place for planned and reactive works and this will require a detailed specification. At present the team is hugely under resourced and this will be a complicated and time consuming specification to produce hence the long target date.  The Property Services Team work in accordance with the specification for the PPM contract agreed for each site. Any Contract would be held with Legal.  Canon:  The Contract Manager has checked with Legal service and they are happy for the contract to continue within the current arrangements. The contract is coming up for renewal in March 2018 and the Contract Manager will ensure that a signed contract with the new supplier will be maintained.  Position (June 2017)  Property Services aim to review working arrangements for all Contractor by the end of December. 3 quotes are still obtained for works under £500 to ensure a competitive price is achieved. Works over £5000 will go out to a competitive tender.  Position (September 2017)  December deadline still stands for the review.  Position (November 2017)  The team remains hugely under resourced and do not have the capacity to carry out the work to create the specification required. The Head of Property and Major projects has agreed to appoint an external company to write this for us. Revised date 31 March 2018.  **Position (February 2018)**  **Update to be given by the Head of Property at the meeting on 20 March.** | Head of Property | 31 December 2017 | **\*** | 31 March 2018 |
| 03 | We recommend that:  Market testing and price benchmarking should be undertaken to confirm that rates / prices being charged are reasonable,  If appropriate and contracts are put in place, consideration should be given to inclusion of a schedule of rates for the services procured by the authority from each of the suppliers. | Medium | As per recommendation 1 response.  Non-reactive works over £5k are awarded after receiving three quotes. However, this will be reviewed as part of the specification.  Position (June 2017)  To be reviewed by December 2017.  Position (September 2017)  To be reviewed by December 2017.  Position (November 2017)  To be reviewed by December 2017. Please see comments at 01. This will be addressed once the specification has been written and the new contract is in place.  **Position (February 2018)**  **Update to be given by the Head of Property at the meeting on 20 March.** | Facilities Manager | 31 December 2017 | **\*** | 31 March 2018 |

| **Starters & Leavers 2016/17**  **Final report issued May 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 03 | We recommend that the Organisational Development team should ensure that starters complete all mandatory courses and reminders are sent to line managers where necessary. | Medium | Agreed  Position (June 2017)  In progress.  Position (September 2017)  At present, the OD team receive an automated email via RL alerting them of new starters. A welcome email is sent, including log in details for the elearning they need to undertake. At present we are relying on the member of staff/manager to complete these as due to technical issues with Vine (the software provider for the elearning), we are currently unable to run a reliable report on who has/has not completed the elearning so it would not be possible for us to chase them. The Council’s e-learning platform is being upgraded from October 2017, this will include updating our modules, improved user friendliness and access to reporting tools, so that HR and managers can review staff completion levels. Once these technical issues have been ironed out, we will be able to run a report of all new starters per quarter and confirm they completed their e-learning modules.  A timeline is being reviewed with the supplier for our upgrade but will be in place by end December 2017 at the latest.  Position (November 2017)  Plans are still moving ahead for a new e-learning platform and reporting tools in December. The provider will be coming in to carry out a demonstration shortly.  In the meantime, the e-learning compliance is:   * Review new starter spreadsheet for starters * Check e-learning compliance (3-months from start date)   (This will tie in with the 3-month probation period when all e-learning should be completed and managers do have this on their induction checklist)   * Send reminder to Staff / Manager to complete e-learning * Follow up with staff monthly.   **Position (February 2018)**  **The contract with our existing provider is being reviewed; our existing contract expires 30 April 2018, rather than rely on a ‘quick report fix’ and in-line with the digital transformation and improving administrative efficiency, a recommendation is being proposed to the Council’s leadership team to upgrade our e-learning offer to an automated LMS, either through our current provider (Creative Learning Solutions) or Hertfordshire County Council. It has been recognised that our e-learning platform requires modernisation.**  **The upgrade will include:**   * **A managed service with improved reporting to monitor e-learning compliance. This will include quarterly reports for HR and Subject Matter Experts to pro-actively review compliance (this will remove the technical errors the Council has been facing regarding reporting)** * **Increased access to content: a suite of over 50 mandatory, personal & professional modules** * **Modernise how staff access e-learning and learning opportunities** * **Updating our existing Moodle themes (modernise the image / look of the platform)** * **Use of Plugins to enable videos and webinars (phase 2)** * **Track and Update one system with staff training records (phase 2)**   **The project is going to our IT Steering Group on 27th Feb for approval so firm dates for implementation will be developed following this.** | HR Managers (job share post) | 31 July 2017 | **🗶** | 31 December 2017  **30 April 2018** |
| 05 | We recommend that IT in conjunction with HR agree and implement a robust process for granting / deleting IT systems access for starters and leavers, including where possible the use of e-forms via the Intranet. This should cover roles and responsibilities and the retention of supporting evidence for actions taken. Details of starters and leavers could be circulated on a regular basis (say monthly) to Heads of Service and Leadership Team / Management Board in order to raise visibility across services. | Medium | Agreed.  Position (June 2017)  In progress.  Position (September 2017)  Starter/Leaver information is given to IT via the starter/leaver form. We have not yet been able to create an embedded form (due to technical issues) but we are working on a resolution for this. A monthly list of starters/leavers is provided for LT/MB.  Position (November 2017)  We are no closer to the creation of an embedded form. However, this is in no way affecting the process success. We will continue to work towards a solution to the embedded forms.  **Position (February 2018)**  **The creation of an embedded form has not yet been possible but this is in no way detracting from our ability to carry out an effective starters/leavers process, which is now working successfully. We continue to provide starters/leavers reports to LT/MB. There is a wider project planned (starting imminently) on modernising the whole of the recruitment process and as the starters/leavers is a small part of this, the focus is now on making some bigger and more positive changes to the way we recruit. It is planned that the starters/leavers embedded form will form a part of this project but I would consider this objective to be completed as the embedded form is not necessary for the success of the process.** | HR Managers (job share post) | 31 July 2017 | **🗸** | 31 March 2018 |

**Appendix 6**

**Outstanding Recommendations from the 2017/18 Audit Plan**

| **Follow up of legacy IT audit recommendations & Extended DR scope 2017/18**  **Final report issued August 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | In partnership with the Councils’ continuity teams, the business continuity plans and IT disaster recovery plans should be reviewed and, where necessary, updated so that expectations of all stakeholders are met. | Medium | Agreed - This will be raised with the continuity teams within both Councils.  Position (September 2017)  As above – final report only recently issued.  Position (November 2017)  In progress. Revision of recovery time objectives for systems to be issued to all service heads.  **Position (February 2018)**  **Completed. All services confirmed recovery time expectations. ICT BC plan confirmed for review on 20 March 2018.** | ICT Section Head | 31 December 2017 | **🗸** |  |
| 02 | Management should arrange for a full test of its IT disaster recovery plan to be carried out.  In the interim period, Management should arrange for a table-top exercise to be performed and for elements of the IT disaster recovery plan to be tested. | Medium | Agreed - A test will be arranged and elements of the Plan will be tested when the opportunity arises.  Position (September 2017)  As above – final report only recently issued.  Position (November 2017)  This is currently being scheduled. Likely to be January as the IT service resources pre Xmas are focused on: Network upgrade, migration of data to the new Storage solution, implementation of the new backup solution. IT service agreed that it makes sense to DR with the new backup solution in place.  **Position (February 2018)**  **Completed. DR test held for some key systems from 23rd January to 26 January 2018. ICT was able to test recovery from backup tapes and test recovery of both physical and virtual servers. Wider estate test to be completed post core infrastructure completion – Q4 18/19.** | ICT Section Head | 31 December 2017 | **🗸** |  |
| 04 | The status of the rollout of the MDM solution to mobile devices should be reported on to senior management.  Issues encountered should be assessed and appropriate action taken to prevent the rollout from being delayed. | Medium | Agreed - The MDM roll out will be monitored.  Position (September 2017)  As above – final report only recently issued.  Position (November 2017)  On track. Testing for MDM solution (Mobile Iron), procured earlier this year. This will be deployed as part of the Active Directory migration project and installed on all corporate mobile devices e.g. corporate mobile phones and surface pro devices. Laptops will be encrypted as part of the same process. Testing is already underway.  **Position (February 2018)**  **On track. Installation and configuration complete. Pilot user rollout for testing to commenced Feb 2018.** | ICT Section Head | 30 June 2018 | 🗶 |  |

| **Cyber Security 2017/18**  **Final report issued September 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | Management should review and revoke elevated access rights from user accounts where they are found to be inappropriate or no longer required.  Elevated permission should not be granted to a user’s standard network account and should only be accessed where there is a demonstrable reason.  There should be a record of the accounts that have been granted elevated permissions, which is reviewed for adequacy on a routine basis. | High | Agreed – The Service is in the process of reviewing these accounts and, where possible reviewing this access  Position (September 2017)  As above – final report only recently issued.  Position (November 2017)  Accounts with elevated access rights have been reviewed:  WBC      72 from the original 223  TRDC     68 from the original 204  Next phase is to work with suppliers to provide delegated rights.  Policy in place to ensure that any domain administrator accounts are only created once they have been approved at Change Board (held weekly).  **Position (February 2018)**  **Process in place now to create a log of any user granted elevated permissions of any kind e.g. Read only access to a server.** | ICT Section Head | 31 December 2017 | **🗸** |  |
| 02 | All devices that are running unsupported operating systems should be upgraded to run operating systems that are supported by the developer.  Where it is not possible to upgrade the operating system of a device, it must be isolated from the Councils’ IT network and appropriate security controls implemented. | High | Agreed – This will be discussed with the relevant IT system owners in order to agree the best way forward to migrate off of legacy operating systems.  TRDC XP machines – down to: 2  WBC XP machines – down to: 0  Decommissioning is part of the core infrastructure programme. Since Jan 2017 67 servers have been decommissioned.  Position (September 2017)  As above – final report only recently issued.  Position (November 2017)  Significant progress. 96 servers have now been decommissioned. There are 45 remaining with an unsupported operating system installed. All servers have been reviewed and there is an associated plan in place to upgrade and/or decommission. The majority of these services have associated services or impact line of business applications, and need to be upgraded in line with services.  TRDC XP machine: 1. This is a system that provides telephone reports. The hardware and OS has been further secured, reducing the risk, by removing all Internet and Email access.  **Position (February 2018)**  **On track. Further decommissioning / upgrades of servers completed.** | ICT Section Head | 30 June 2018 | 🗶 |  |
| 06 | There should be a record of the configuration of the Councils’ firewalls, which includes but is not limited to:   * The purpose of all of the rules and the associated services * The expected configuration and activity for each rule * The member of staff that requested the rule * The member of staff that approved the rule.   Firewall rules should be reviewed on a routine basis.  The IT network diagram should be updated so that it accurately reflects the design of the IT network. | Medium | Agreed – The IT network diagram has now been updated and the review of the firewall rules is ongoing.  Position (September 2017)  As above – final report only recently issued.  Position (November 2017)  This is underway. All firewall changes already go through a change process and there is now a policy and associated procedure in place in order to inform a central infrastructure document where all firewall rules are recorded. The retrospective piece is underway, however this is a time-consuming piece of work.  **Position (February 2018)**  **On track.** | ICT Section Head | 30 June 2018 | 🗶 |  |

| **Development Management 2017/18**  **Final report issued October 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that a comprehensive manual is produced that includes guidance on all four stages of the application process. The manual should be subject to review every two years, or in the event of significant changes. | Merits Attention | We do have a number of existing manuals / practice notes covering different areas of the DM process. Due to the number of different types of applications we receive there are a number of different requirements so a comprehensive manual is a large document to bring together. In addition we need the support of our CSC as they are now responsible for many of the administrative / validation processes.  I would suggest completion of a DM process manual that will cover the different parts of the DM process.  Position (November 2017)  No update for this committee as final report only recently issued.  **Position (February 2018)**  **Added to DM E Planning projects list.**  **Work has commenced on reviewing existing manuals in order to establish where amendments/updates required. Also beginning to establish where there are gaps in the process (i.e. where no manual currently exists to cover that part of the process).** | Team Leader, Development Management | 1 April 2018 | 🗶 |  |

| **NDR 2017/18**  **Final report issued November 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that:     * A review is undertaken of Business Rates Write-Off Procedure and that the final version is approved in accordance with the respective Constitutions of TRDC and WBC, as appropriate, * The Write-Off Procedure is harmonised with the Write-Off Form and details of exceptions are included where amounts to be written off above £3,000 that do not need to be prepared for Committee approval, * Write-offs should be approved in accordance with the current delegations. Consideration should also be given to whether it is appropriate to exclude write-offs of amounts over £3,000 where the claimant has died from Committee approval and incorporation on the list of exceptions within the Write-Off Procedure, as appropriate. | Merits Attention | Agreed  **Position (February 2018)**  **Completed** | Revenues Manager | Immediate | **🗸** |  |

| **Council Tax 2017/18**  **Final report issued November 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | Revenues Officers should be reminded to enter provisional end dates for Student Exemptions.  An exercise should be performed to check existing Student Exemptions cases to ensure that dates are in place. This review should be undertaken annually in future. | Medium | Billing Team Leader to review on a quarterly basis.  **Position (February 2018)**  **Exercise completed and will be targeted quarterly by Billing Team Leader.** | Billing Team Leader | 31 December 2017 | **🗸** |  |
| 02 | Revenues Officers should be reminded to enter review dates for Disabled Discounts.    An exercise should be performed to check existing Disabled Discount cases to ensure that review dates are in place. This review should be undertaken annually in future. | Medium | Billing Team Leader to review with the assistance of our Inspectors annually.  **Position (February 2018)**  **Accounts targeted and reviewed template prior to issuing annual review.** | Billing Team Leader | 31 December 2017 | **🗶** | **31 March 2018** |
| 03 | Revenues, Customer Services and Enforcement Agents entering hold codes on Council Tax accounts, should be reminded of the requirement to monitor and remove hold codes and ‘RECOVERY STOPPED’ alerts following the end of the period of recovery suppression. | Merits Attention | Recovery Team Leader to review monthly as and when recovery notices are issued, i.e. review reports for Officer’s expired diary dates.  **Position (February 2018)**  **Recovery Team Leader review recovery reports for potential recovery HOLDS.** | Recovery Team Leader | 31 December 2017 | **🗸** |  |