## Three Rivers District Council

## Internal Audit Recommendations Log for 4 July 2017 Audit Committee

## Appendix 3

**Outstanding Recommendations from the 2010/11 Audit Plan**

| **IT Remote Working 2010/11**  **Final report issued January 2012** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 09 | Management should ensure that security settings on mobile device handsets such as iPhones enforce the following settings:   * Devices should be required to be protected by a power on password or PIN. Any default passwords or PIN codes need to be changed on first use, these should not be removed unless authorised in writing by ICT; * Devices should be set to ‘Non-discoverable’ or ‘Hidden’ to help prevent information disclosure by short distance data transfer; * Users should be restricted from reconfiguring the security settings on devices.   The remote wipe solution should be investigated to ensure all the data stored on the mobile phone can be wiped either remotely or by exceeding the login threshold. Management should ensure that only ICT approved mobile devices should are procured and issued and all confidential and sensitive data held on mobile device handsets such as iPhones is adequately encrypted according to the sensitivity of the data. | Important | Position (July 2016)  Provision of an Enterprise Mobility Management solution to address all of these points was included in the procurement of the new Service Desk solution.  Subsequent to the onboarding of the new Service Desk, (EMM) requirements will be documented and procured from the Service Desk provider and all current Windows or iphones supplied by the authority will come under this solution.  The aim is to have this in place by December 2016.  Position (September 2016)  It is still anticipated that this will be in place by December 2016.  Position (November 2016)  No update received.  Position (March 2017)  The Internal ICT service has evaluated 3 MDM products; Sophos, MobileIron and Good. We have tendered with the market for the MobileIron solution. This will enable remote management of the mobile devices.  Acceptable usage policy has been updated to reflect the requirement for the following security settings to be applied as a minimum on the mobile phone device:   * Power on: Password   **Position (June 2017)**  **Tenders returned and the purchase awarded. Currently planning a pilot phase to take place during June within ICT. A phased rollout to the business to take place through July.**  **SIAS Comment - Recommendation and associated management action plan to be reviewed during IT audit scheduled to commence July 2017.** | ICT Client Manager | March 2013 | 🗶  (part met – will move to resolve once MDM solution procured & plan in place for deployment) | 31 December 2016  31 July 2017 |

**Appendix 4**

**Outstanding Recommendations from the 2011/12 Audit Plan**

| **IT Project Management 2011/12**  **Final report issued November 2011** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 02 | An IT Strategy that supports both Councils’ corporate strategies needs to be implemented to direct the forward usage of ICT within both Councils and the Shared Service. An IT strategy should be developed in consultation with the business strategies for both Councils and the Shared Service to ensure that IT development links into corporate priorities. | Minor | Position (July 2016)  A new ICT Strategy is to be produced which will cover both Councils. This is expected to be completed by the end of October 2016. An additional resource will procured from the ICT Transformation budget.  Position (September 2016)  An Interim Head of Service Transformation has been appointed and it is anticipated that the strategies will be completed by the end of October 2016.  Position (November 2016)  No update received.  Position (March 2017)  Freedom Communications have been appointed to conduct this work. Briefing and engagement sessions have been held with all services across Watford and Three Rivers. The first draft of the strategy has been reviewed by the ICT Section Head. There are several further iterations required before this will be presented to Senior Officers at both organisations for sign off.  **Position (June 2017)**  **Freedom engagement document is in the final draft. Agreement has been made with senior management that additional work is required to provide a more technical strategic view. An interim 17/18 ICT detailed plan has been produced including a technical roadmap.**  **SIAS Comment - Recommendation and associated management action plan to be reviewed during IT audit scheduled to commence July 2017.** | Head of ICT / ICT Client Manager | October 2012 | 🗶 | 31 October 2016  31 May 2017 (Including Senior Management sign off)  **30 Sept 2017** |

| **IT Back up and Disaster Recovery 2011/12**  **Final report issued December 2012** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 04 | The Shared Service should test its DR arrangements on an annual basis at both Adam Continuity and ICM.. Testing should follow a detailed test plan and test results should be reported to management following the test period. We also recommend that where appropriate, ad hoc tests of tape restores are performed when not otherwise tested. | High | Position (July 2016)  As part of the contract retender for DR / BCP the requirement for period testing will be included.  As part of moving ICT desktop and server support in house a schedule of trial restores from tape will be put in place to confirm that backups are tested.  This to happen by October 2016.  Position (September 2016)  It is still anticipated that this will be completed by the end of October 2016.  Position (November 2016)  No update received.  Position (March 2017)  ICT Section Head is drafting a specification for a joint disaster recovery contract. Within this contract there will be provision for annual DR testing. The Three Rivers contract does not expire until end of June 2017.  ICT have implemented monthly backup spot restores to test resilience. We are aware that there are issues with the current backup infrastructure and this is included ICT Core transformation plan. See additional document. There is provision within the core transformation plan to resolve this key area. This links directly with storage and disaster recovery work streams.  **Position (June 2017)**  **Internal Audit review scheduled: July/August**  **Shared disaster recovery contract tender specification drafted. Procurement has been delayed due to the framework agreement RM1058 expiring and its replacement RM3078 not being in place until August 2017. Interim arrangements are in place, with a 3 month extension to the existing TRDC contract to September 2017, incorporating WBC requirements and a revision of the kit list. The specification includes a minimum of 1 DR test per year.** | ICT Client Manager | March 2013 | **🗸** | 31 October 2016  30 June 2017 |

**Appendix 5**

**Outstanding Recommendations from the 2013/14 Audit Plan**

| **Cyber Risk 2013/14**  **Final report issued June 2014** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 03 | Management should ensure the data loss prevention policy is developed and published at the earliest. As part of this process, management should:   1. Consider all possible media for data loss and risk assess the various options. | High | Position (July 2016)  A Data Loss prevention policy is to be produced which will cover both Councils. This is expected to be completed by the end of October 2016.  Position (September 2016)  This is still expected to be completed by the end of October 2016.  Position (November 2016)  No update received.  Position (March 2017)  A risk assessment is due at the end of April 17. With a policy to be developed by the end of Q2.  **Position (June 2017)**  **Scheduled for Q2.**  **SIAS Comment - Recommendation and associated management action plan to be reviewed during IT audit scheduled to commence July 2017.** | Emma Tiernan – ICT Section Head | 30 June 2015 | 🗶 | 31 October 2016  30 Sept 2017 |

**Appendix 6**

**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.** | Landscape Officer (North) and Landscape Officer (South) | End March 2018\* | 🗶 |  |

| **NDR 2014/15**  **Final report issued January 2015** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 03 | The available hardware should be introduced within the inspection regime, with appropriate training given where necessary | Merits Attention | To clarify, the Service has bought the Inspectors module (2010 I believe) but yet to purchase the required tablets to support implementation due to lack of IT support.  Whilst the current Revenues Manager has implemented such a module at a previous authority this was implemented with the help of internal IT resources and CSS.  Position (February 2015)  Yet to start awaiting Tablet / Module – Meeting arranged with Capita on 240315 re implementation.  Position (May 2015)  Not yet due  Position (August 2015)  The migration to Server 2008 should have occurred on 25 July but did not happen as testing showed that the server and systems had not been properly configured by Capita. The next available date for the migration is the 22 August.  This module cannot be implemented until we are on the new server and on the right version of Academy.  Position (September 2015)  Migration has still not taken place.  Position (November 2015)  Due to ongoing IT upgrades this has slipped further down list given major configuration within Academy and yet to decide on either tablet / iPad.  Position (February 2016)  Still to be implemented – ongoing.  Position (June 2016)  Still to be implemented – ongoing.  Position (July 2016)  Discussions are taking place with the software provider to understand whether the Council’s preferred mobile working solution will work with the module. Once the information has been confirmed an ICT solution will be implemented.  Position (September 2016)  Discussions are still ongoing due to ICT changes and at the moment not a priority. However, potential new Revs & Bens ICT contract to be signed early Sept 2016, which at this stage will pick this up once again.  Position (November 2016)  Still to be implemented as not high on the agenda at the moment with a new ICT helpdesk process being bedded in.  Position (March 2017)  Vacant Revenues Inspector post to be interviewed mid-March, 2017, and will then look at potential of implementation.  **Position (June 2017)**  **Revenues & Benefits will shortly be undergoing an environment server upgrade (15 & 16 June) with our external IT support, therefore, implementation timetable to be agreed with IT support;**   * **Early July 2017 - Initial meeting with Capita Support Services (CSS) with IT involvement due to a full new install needed within the Revenues Academy database** * **Agree with IT, and input from CSS, suitable device for the module, to be used by Revenues Inspectors, from July meeting** * **August / September 2017 – Develop Building Works module within Academy database with designated Revenues staff (Revenues Manager, Billing Team Leader and 2 x Revenues Inspectors** * **October / November 2017 – With IT support, implement device to sync data from Academy for inspections.** | Revenues Manager | 31 July 2015 | 🗶 | 30 September 2015  30 November 2015  31 March 2016  31 March 2017  31 July 2017  **31 December 2017** |

| **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.** | ~~Interim~~ 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** |

| **Enforcement 2014/15**  **Final report issued March 2015** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | Licensing and Environmental Services  As part of existing procedure notes, standard templates for letters should also be included to ensure a consistent process is established.  The procedures should be reviewed and updated by the services periodically (e.g. annually), and should be circulated to all key members of staff. | Merits Attention | Licensing  Licensing has recently been subject to several reviews, which identified the lack of documentation. Procedure notes were produced as a result of this and standard letter templates are due to be compiled.  Position (May 2015)  Not yet due  Position (August 2015)  Work is ongoing on standard letter templates.  Position (November 2015)  Work is ongoing on standard letter templates.  Position (February 2016)  Additional procedures and standard templates will be rolled out later this year.  Position (June 2016)  Additional procedures and standard templates will be rolled out later this year.  (since April 2016 we have had no full time Licensing Officer in post).  Position (September 2016)  As procedures are reviewed ie Personal Licences new templates and procedures are prepared.  Continued absence of a full time Licensing Officer (partly as a result of an ongoing Licensing restructure) means there has not been the resource to undertake work on procedures or templates beyond any urgently required.  As Uniform goes live further templates will be generated.  Position (November 2016)  Continued absence of a full time Licensing Officer (partly as a result of an ongoing Licensing restructure) means there has not been the resource to undertake work on procedures or templates beyond any urgently required.  As Uniform goes live further templates will be generated and are being so.  Position (March 2017)  New Licensing Officer just in post. He is currently reviewing all policies and procedures.  This includes revising all uniform templates. It is anticipated that all licence templates be in place by 30th April 2017.  **Position (June 2017)**  **New templates have been created but awaiting to be inputted onto system.**  **Licensing Officer has received training on system on 13th June.**  **It is anticipated that this will be in place by 31st July 2017.** | Team Leader – Projects & Compliance | 31 March 2016 | 🗶 | 30 November 2016  30 April 2017  **31 July 2017** |
| 02 | Licensing  The service should use a case management system as the sole database. This should include initial logging of enforcement cases, caseload management, monitoring and reporting of the status of cases, through to closure.  Monitoring should include senior management oversight of key decisions within individual enforcement cases. | Medium | Licensing  The reviews into the Licensing Service had revealed that M3 is currently under used and that there is limited knowledge of the system. The review has been scoping out whether a new case management system would be better utilised, such as Uniform. The intention would be that this would be the primary database for Licensing.  Position (May 2015)  Not yet due  Position (August 2015)  The Uniform modules for Licensing have been purchased. Work is currently being undertaken to prepare for go-live.  Position (November 2015)  The Uniform modules for Licensing have been purchased. A project plan is now in place to prepare for go-live.  Position (February 2016)  We now have Uniform for licensing and following training/consultancy days in November and more recently in January 2016 are currently working on going live with taxi licensing and Temporary Event notices.  Position (June 2016)  Preparatory work continues with view to go live with taxi licensing and Temporary Event Notices shortly.  (this will be partly dependent on employment of a full time, permanent Licensing Officer).  Position (July 2016)  As above – actions on-track in accordance with revised deadline date.  Position (September 2016)  Uniform manuals for one aspect of the taxi licensing to be completed first week of September with immediate data entry to follow.  These procedures will be tested and reviewed with a rollout of further taxi licensing work and TENS later in the year.  Position (November 2016)  New taxi drivers applications are being recorded on the Uniform system. Officers are working through historic applications back to 1 October 2015 to record these on Uniform too.  Work is in progress, with some testing, for taxi vehicles and operators to be on Uniform commencing 1 January 2017.  Any Temporary Event Notices for events from 1 January 2017 onwards are also being input onto Uniform with accompanying procedure notes drafted.  Position (March 2017)  New Licensing Officer Just in post. Uniform is undergoing maintenance. Addition of Enterprise. It is anticipated that most if not all new / renewal applications to be inputted onto Uniform from 1st April 2017. Applications prior to this to be inputted for Taxi / Private Hire Licences by November 17 and on an adhoc basis for premise licences / club premises certificates.  All Service requests from April 2017 to be inputted onto Uniform.  **Position (June 2017)**  **Enterprise not yet installed.**  **LO had meeting with CSC who asked for step to step guides. It was anticipated in the last update that the upgrade to V10 was imminent. This was however delayed until June 17.**  **Licensing Officer received training on new version on 13th June 2017 and is building licensing module.**  **LO will then create procedures for Team and CSC.**  **It is anticipated that most if not all new / renewal applications to be inputted onto Uniform from 1st August 2017. Applications prior to this to be inputted for Taxi / Private Hire Licences by January 2018 and on an ad-hoc basis for premises licences / club premises certificates.**  **All Service requests from August 2017 to be inputted onto Uniform.** | Team Leader – Projects & Compliance | 31 March 2016 | 🗶 | 30 November 2016  30 November 2017 |

| **Benefits 2014/15**  **Final report issued April 2015** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 06 | In order to ensure compliance with the Data Protection Act (DPA), the Council should ensure that as a matter of urgency, the historical data stored within Anite is cleared.  Going forward, the Council should ensure that there are arrangements in place to clear old data on an annual basis to ensure ongoing compliance with the DPA. | Medium | Awaiting Anite upgrade.  Position (May 2015)  Not yet due  Position (August 2015)  The Anite upgrade that will allow archiving of old data was scheduled for 1/8. Although Northgate have completed their work, Capita have not linked Anite to Office of Outlook so we cannot go line on 1/8. This has been moved from 8/8 to 12/9. If this is successful, it will take a further 8-10 weeks to restructure the database and then archiving can happen.  Position (November 2015)  Now that the Information@work system has been migrated to a new server and upgraded we are ready to install the retention and destruction module which will archive documents. We are currently in the process of agreeing dates for the module to be installed and training to be given. Review at the end of December 2015.  Position (February 2016)  No update received.  Position (July 2016)  With regard to the Retention and Destruction module for Anite, we are currently in the process of getting installation dates agreed. Due to consultancy availability it’s not likely to be in place and working before 30.09.16.  Position (September 2016)  We are currently waiting for pre-req documents to be completed by IT so that we can book final installation and training dates with Northgate. We expect the documentation to be completed by end of September. There is quite a wait time for Northgate consultancy hence moving the date to 31.12.16.    Position (November 2016)  No update received.  Position (March 2017)  The pre-requisite documents have been completed and we are trying to agree suitable dates with Northgate for the installation and training. These dates should be agreed by the end of March 2017.  **Position (June 2017)**  **Retention and Destruction Module is now live.** | Benefits Manager | 30 June 2015 | **🗸** | 31 December 2015  30 Sept 2016  31 December 2016  30 April 2017 |

| **Disaster Recovery 2014/15**  **Final report issued June 2015** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | * The Councils should take priority to ensure the kit lists for both the Councils are updated and fit for purpose, this is to be shared with Capita who are responsible for handling the 3rd party contracts for Disaster Recovery. * During the review it was mentioned that the Councils have been shown the Essex Councils comprehensive Disaster Recovery Plan as a template. Although this DRP is not part of this review and we can therefore not pass comment on its adequacy, it can form the basis for W3R. * Ensure procedure documents are kept up to date incorporating current technological environment so that the process steps covers all the detail recovery procedures in the event of disaster. * IT disaster recovery and business continuity plans should be reviewed at least once a year, or if any material changes occur within the IT environment, to ensure its continuing suitability, adequacy, and effectiveness. | High | Recommendation accepted.  Position (August 2015)  See section 2.5.2 of the main SIAS Update Report.  Position (November 2015)  See comment in section 2.5.2 of the main SIAS Update Report.  Position (February 2016)  See comment in section 2.5.2 of the main SIAS Update Report.  Position (July 2016)  All asset lists, including desktops, servers and network equipment have been updated and are managed by the Service Desk Provider. Procedure documents are currently being reviewed and updated. This has to be completed prior to re-procuring the DR contracts, in October 2016.  Position (September 2016)  This has to be completed prior to re-procuring the DR contracts, in October 2016.  Position (November 2016)  No update received.  Position (March 2017)  No longer Capita responsibility. This has been passed to the internal ICT team.  Note: Kit lists were updated in 2015.  Emma Tiernan currently drafting the DR plan in conjunction with Amicus – Third Party. Emma Tiernan l am also drafting a specification for a short term joint DR contract to include kit and recovery site. I anticipate our DR need will change over the next 1 give the core transformation and therefore I am looking to tender for a flexible contract. Once the DR plan is drafted this will go to ITSG & risk groups at both Councils for review and sign off. There will then be annual review per other IT policies.  **Position (June 2017)**  I**nternal Audit review scheduled: July/August**  **DR plan in place.**  **Small delay in the full contract, however an interim arrangement is in place to September 2017.**  **\*\*Note I should have changed the delivery date of the overall DR test ref 04 to the end of the year. We would be unable to accommodate a full DR test with the current infrastructure changes in flight.** | Capita Account Director | 31 August 2015 | 🗶 | 31 October 2016  Shared DR Plan in place:  May 2017  Joint DR contract in place:  June 2017  DR Test to take place: December 2017 |
| 02 | * Once these kit lists have been reviewed and approved, Capita should liaise with the two contractors responsible for Disaster Recovery to initiate Disaster Recovery Tests on Critical systems and their key dependencies. * A complete DR scenario test on all applications and systems should ideally take place to provide assurance that recovery could happen within an acceptable time frame. * Document and retain test results and evidence for review by information owners. Initiate corrective actions based upon test results. * There should be Councils management oversight of the testing schedule to ensure that all disaster recovery plans are tested for adequacy and that they meet the Councils business needs. * IT Disaster Recover and Business Continuity plans should be reviewed at least once a year or if any material changes occur within the IT environment to ensure its continuing suitability, adequacy, and effectiveness. | High | Recommendation accepted.  Position (August 2015)  See section 2.5.2 of the main SIAS Update Report.  Position (November 2015)  See comment in section 2.5.2 of the main SIAS Update Report.  Position (February 2016)  See comment in section 2.5.2 of the main SIAS Update Report.  Position (July 2016)  The DR testing will take place once the DR procurement has taken place. A requirement to do DR testing will be built into the procurement specification.  Position (September 2016)  This is still anticipated to be completed by the end of December 2016.  Position (November 2016)  No update received.  Position (March 2017)  As per 01. Joint DR contract currently being procured. A DR test will take place within 6 months of the contract being signed.  **Position (June 2017)**  **Internal Audit review scheduled: July/August**  **Still on track. Procurement delay as above.**  **\*\*Suggest a close on 04 for DR and Backups – 11/12.** | Capita Account Director / ICT Section Head | 31 August 2015 | 🗶 | 31 December 2016  Shared DR Plan in place:  May 2017  Joint DR contract in place:  June 2017  DR Test to take place: December 2017 |

**Appendix 7**

**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.** | ~~Corporate Procurement Manager~~  Emergency Planning and risk Management Manager | 31 May 2016 | 🗶 | 31 July 2016  30 November2016  30 June 2017  **31 August 2017** |

**Appendix 8**

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

| **Section 106 Agreements 2016/17**  **Final report issued August 2016** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that a formal reporting mechanism to officers and Members is implemented to ensure that sufficient focus remains on the S106 contributions that remain unspent.  Periodic reporting, for example 6 monthly, should include as a minimum:   1. Number of applications with contributions yet to be received; 2. Amount of contributions received in period; 3. Contributions within 2 years of claw back; and 4. Total amount that is unspent, including a breakdown of those with and without spending plans.   Such reporting should continue until all S106 contributions are received and spent. | Medium | The process appears effective although it is noted that Officers provide a reactive approach to monitoring S106 monies received. Due to the personnel involved this process works effectively but a more proactive approach involving Members would be more satisfactory. As such, this recommendation is agreed and the Senior Land and Property Information Officer will proceed with a proposal. Essentially this is likely to involve a report on the outstanding S106 monies in the Members information Bulletin twice a year. The Senior Land and Property Information Officer will liaise with other Officers involved (Leisure/Landscape and Finance) to discuss format and initial publication of data.  Position (September 2016)  No further update on above as final audit report only issued on 25 August 2016.  Position (November 2016)  The Senior Land and Property Officer has contacted the relevant Leisure and Landscape Officers regarding proposed S106 spends, a response from Finance is awaited. Discussions on track to prepare a report for the MIB early 2017.  Position (March 2017)  Officers have been contacted for an update regarding monies currently held and any planned spend (Affordable Housing and Leisure).  Once received it will be actioned to produce a report. Delays have been due to known IT issues causing resourcing concerns.  **Position (June 2017)**  **Information in MIB April 2017. Next update due approximately October 2017.** | Head of Regulatory Services | 30 April 2017 | 🗶 | **31 October 2017** |

| **Corporate Credit Cards 2016/17**  **Final report issued September 2016** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 02 | For the six credit cards where no authorisation form could be located, the Council should review the credit cards for appropriateness and if deemed appropriate, sufficient authorisation should be documented and retained. | Medium | Agreed.  Position (November 2016)  The actions will be picked up in the revised procedures which are under review and due to be issued shortly.  Position (March 2017)  All of the original authorisation forms were found other than those that have been set up by finance. Copies of these forms will be requested from the bank.  **Position (June 2017)**  **No update received.** | Senior Finance Officer | 31 October 2016 | 🗶 | 30 November 2016  30 April 2017 |

| **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.** | Facilities Manager | 31 January 2017 | 🗶 | 30 June 2017  **31 January 2018** |
| 06 | We recommend that consideration be given to reviewing the Post Room Policy and incorporating the utilisation of shared protected spreadsheets for entering and recording details of post items wherever possible to replace the hard copy recording sheets, book entries, transfer sheets and filing systems currently in use.  Arrangements should ensure the secure transfer of cheques. | Merits Attention | A review will be completed in conjunction with the CSC to ensure that the modernisation of the system works and the robust controls remain in place.  Having a shared password protected spreadsheet will ensure that paper is not lost in transit. This will be a time saving for all involved.  Secure pouches with unique numbers will be purchased to ensure transfer of cheques is safe.  Target date set at February to ensure that the revised systems are efficient and effective and to allow any changes to be communicated to all staff.  Position (March 2017)  Due to staff resources this has not been completed.  **Position (June 2017)**  **The new process has been written but not yet implemented, on target for end of June 2017.** | Facilities Manager | 28 February 2017 | 🗶 | 30 June 2017 |
| 07 | We recommend that consideration be given to incorporating in the Post Room Procedure references or guidance for the following:   1. A reference to Cash handling and Anti-Money Laundering, 2. Dealing with suspicious packages. | Merits Attention | Procedure notes to be updated to include Cash handling, Anti money laundering and suspicious packages. These are held elsewhere, however it would be helpful to have them included in the procedure notes.  Position (March 2017)  Due to staff resources this has not been completed.  **Position (June 2017)**  **Not finalised new completion date end of July 2017.** | Facilities Manager | 28 February 2017 | 🗶 | 30 June 2017  **31 July 2017** |

| **Green Waste Charging 2016/17**  **Final report issued February 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | Adapt the Firmstep system so that the data in the CSV file contains the property address for where the bin has been ordered rather than the address of the customer. | Merits Attention | Firmstep are booked to come on site the first week in March to make amendments to form for 2017/18 service. This is part of the change requested**.**  Position (March 2017)  As above.  **Position (June 2017)**  **Firmstep did come on site from late February to early March. The improvements to show the address the collection is for was added and live by the mid-March. The form also still records the reporter information.** | Firmstep / Customer Contact Programme Manager | 31 March 2017 | **🗸** |  |
| 02 | Implement a reconciliation process to compare income generated from the Firmstep system and that posted to the accounting / budget monitoring system to ensure that the income has been received. | Medium | From October, the Customer Contact Programme Manager has provided a breakdown of transactions from Firmstep to cross match with budget monitoring. This has highlighted a couple of areas of concern around the procedure of performing a cross match down to refunds, time difference in report schedule. Changes have been put in place to resolve this. Along with help from Finance we will continue to monitor this in January and February. From March this will be passed to the depot as the budget holder.  Position (March 2017)  As above.  **Position (June 2017)**  **As sign up were closed during January and February no cross match was required during this period. But this did take place in November and December From the 1st Mach the responsibility moved to the Environmental Support Manager (CH)**  **I confirm the Depot has continued with this process from 1st March (SM)** | Environmental Support Manager | 31 March 2017 | **🗸** |  |
| 03 | Amend access levels in the Firmstep system so that Firmstep forms containing customer bank details can only be viewed by staff who require the information to perform their role.  The CSV file generated by Firmstep should also be amended so that customer bank details are not included in the report. | Merits Attention | Once the integration is complete from Firmstep to Bartec staff will no longer be required to download the CSV file on a daily basis for sign-ups. Access to running the CSV download is currently restricted to certain staff in the Depot. This would still be required to deal with any issues. No other depot staff should have access to this. The integration is scheduled for completion by 31 March 2017. It was agreed that as per council tax where all staff in revenues and CSC staff can see bank details, in order to assist with any direct debit enquiries. It was felt that garden waste was no different to this and removing the bank details from the old forms would result in additional work for the back office as any direct debit question would be passed to them.  Position (March 2017)  As above.  **Position (June 2017)**  **Firmstep did come on site from late February to early March. The improvement to reduce the requirement to download the CSV was complete on the 1st April. This was the date that integrations from Firmstep into Bartec went live. From this date all new sign ups were processed automatically into the Bartec system.**  **As per the comment from time to time a requirement may still be in place to download a CSV file but this is restricted to users by permissions in Firmstep. Permissions to download the CSV file are only granted to staff requested by the relevant manager in the depot** | Customer Contact Programme Manager and Firmstep for Integration work.  Environmental Support Manager around access of data at the depot. | 31 March 2017 | **🗸** |  |

| **Creditors 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 the Change of Bank Details form is used when amending bank details on the system. | Medium | Agreed.  **Position (June 2017)**  **Implemented** | Senior Finance Officer | Already implemented | **🗸** |  |

| **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.** | At present Facilities Manager although this will fall to the new Head of Property once appointed. | 31 December 2017 | **\*** |  |
| 02 | We recommend that an analysis of supplier transactions from the creditors system is conducted to identify:  Suppliers for whom contracts are not currently in place, but potentially should be following appropriate consultation with stakeholders, and  Suppliers not currently listed on the TRDC Contracts Register. | Merits Attention | The Procurement Manager is going to get a list of the Purchase Orders raised for last financial year and analyse the data before sending it to services for action.  **Position (June 2017)**  **This is a work in progress as the data has been obtained and a sorting process commenced. Analysis will follow and be co-ordinated with the regular updating of the contract register.** | Procurement Manager | 30 June 2017 | **\*** |  |
| 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.** | Facilities Manager | 31 December 2017 | **\*** |  |
| 04 | We recommend that consideration is given to establishing a single and appropriately qualified point of contact for each of the contracts, or that appropriate assistance is sought from such a contact where doubt exists about the quality or price of completed works.  Work should be given out through this contact and quality of work checked by them before invoices are passed for payment. | Merits Attention | Services will be asked to consult the Property Services team prior to any planned construction works.  All construction work will need to be approved by a qualified surveyor.  Property Services will remind staff of this new process.  **Position (June 2017)**  **Sections Heads have been advised and are working in partnership with the Property Team. A reminder that this is best practice will be issued on a regular basis.** | Head of Property Services | 30 June 2017 | **🗸** |  |

| **Main Accounting 2016/17**  **Final report issued May 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that the user list is reviewed periodically (e.g. annually) to ensure that staff who have access to the system are current employees and that access levels still match the requirements of the role. | Merits Attention | Agreed  **Position (June 2017)**  **Implemented** | Senior Finance Officer | Already implemented | **🗸** |  |
| 02 | We recommend that evidence of the request for new account codes is retained. | Merits Attention | Agreed  We will look to set up a spreadsheet on the shared drive for new code requests, after Final Accounts.  **Position (June 2017)**  **As above.** | Section Head – Accountancy  *Financial Accounting & Technical* | 31 October 2017 | 🗶 |  |
| 03 | We recommend that the Senior Finance Officer or Finance Manager should sign the bank reconciliations on a monthly basis to ensure that they are completed in a timely manner and any differences are investigated and cleared. | Medium | Agreed  **Position (June 2017)**  **Implemented** | Senior Finance Officer /  Finance Manager /  Section Head – Accountancy *Financial Accounting & Technical* | Implemented | **🗸** |  |
| 04 | It is recommended that regular (e.g. monthly or quarterly) reconciliations of the debtors and creditors modules in eFin to the general ledger are conducted.  The reconciliations should be performed with an appropriate separation of duties between preparation and approval / checking, as well as appropriately documented. | Medium | The 2016/17 year-end reconciliations have been completed and did not identify any issues / concerns.  However, the frequency of in-year reconciliations will be implemented as part of a wider review of control account / feeder system reconciliations with the general ledger. This review will cover the timings for each reconciliation, the nature of each reconciliation and designate responsibility for completion and sign-off.  **Position (June 2017)**  **To be reviewed after Final Accounts.** | Section Head – Accountancy  *Financial Accounting & Technical* | 30 June 2017 | 🗶 |  |
| 05 | We recommend that the journal header is:  Annotated with the change,  The reason for the change, and  That authorisation for the change is documented on the header. | Merits Attention | As part of the rollout of the Finance system upgrade over the next few months, we will review workflow options relating to the preparation and posting of journals to mitigate risks associated with the same person both raising and approving a journal.  We will also review the need for the journal header and consult with internal audit at that time regarding the suitably of any proposed system related control. This will also link to the Councils’ approach to greater digitisation.  **Position (June 2017)**  **“Workflow” creating internal check depends on implementation of workflow functionality. Timescale for project is July to December 2017, although IT PM slippage has already occurred. The Journal Header has been reviewed already.** | Section Head – Accountancy  *Financial Accounting & Technical*  / Finance Manager  / Head of Finance | 30 September 2017 | 🗶 |  |

| **Treasury Management 2016/17**  **Final report issued May 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that the bank mandate should be kept updated at all times by removing leavers promptly. | Merits Attention | Agreed  This is now happening and Treasury Management is part of the new Starters and Leavers process introduced by HR.  The effectiveness of the process is being monitored and aside from this we will regularly review the bank mandates (at least quarterly).  **Position (June 2017)**  **Implemented** | Head of Finance | Already implemented | **🗸** |  |
| 02 | We recommend that treasury reconciliations are completed in a timely manner following the end of each period.  The reconciliations should be documented and reviewed by a second officer. | Medium | Agreed  A timetable for reconciliations will be introduced by the Treasury Manager and these will be done at least quarterly.  **Position (June 2017)**  **Implemented** | Head of Finance | Already implemented | **🗸** |  |

| **Council Tax 2016/17**  **Final report issued May 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that storage arrangements for write off documentation are reviewed to ensure that all records held are complete, secure and accessible.  Consideration should be given to utilising Anite to hold authorisation and documentation. | Medium | Revenues Manager has now created a write-off folder for Council Tax and NDR.  **Position (June 2017)**  **Implemented** | Revenues Manager | Already implemented | **🗸** |  |
| 02 | We recommend that reconciliations between the Academy system (for Council Tax, Benefits and NDR) and the general ledger are completed on at least a quarterly basis.  Completed reconciliations should be reviewed by a senior Finance officer and this check evidenced. | Medium | The 2016/17 year-end reconciliations have been completed and did not identify any issues / concerns.  However, the frequency of in-year reconciliations will be implemented as part of a wider review of control account / feeder system reconciliations with the general ledger. This review will cover the timings for each reconciliation, the nature of each reconciliation and designate responsibility for completion and sign-off.  **Position (June 2017)**  **To be reviewed after Final Accounts.** | Section Head – Accountancy  *Financial Accounting & Technical* | 30 June 2017 | 🗶 |  |

| **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 |
| 01 | We recommend that:  HR should ensure that all documents as per the described process are completed and retained and that missing documents are monitored and referred back to the originating service.  Where photocopies of proof of ID are taken, then these should be endorsed to confirm that original documents have been seen.  HR check pension contribution rates for new starters. | High | Agreed.  **Position (June 2017)**  **The problems in this area are historic (summer 2016) – we are now back to working at the right level in this area.**  **In most cases, original documents are scanned and the reproduction that we save to file clearly indicates that it is a scan. We would never scan a photocopy so the plan would be to continue with this and in the event that we are photocopying a document, we will sign it to say the original has been seen and verified.**  **Although we have an agreed SLA with our payroll provider to do this, it appears that the HR team need to monitor this more closely to prevent errors occurring. Currently, we provide Northgate with the pension contribution rates table on an annual basis – they then set this up so that the payroll system will deduct at the correct rate according to earnings. The need for NG to check that the correct rates are being deducted will be raised at our next monthly service review meeting. We will establish what checks are being made by them and introduce additional ones if we are not satisfied with them. The HR Co-ordinators will also make random spot checks on pension deductions, and the frequency of those will either increase or decrease over time depending on the number of errors spotted.** | HR Managers (job share post) | 30 June 2017 | **🗸**  **🗸**  **🗸** |  |
| 02 | We recommend that:  The starter checklists are completed in full.  HR reminds Managers to fill out and return the Managers induction checklist and chase instances where the checklist is not completed. | Medium | Agreed.  **Position (June 2017)**  **In progress.** | HR Managers (job share post) | 31 July 2017 |  |  |
| 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.** | HR Managers (job share post) | 31 July 2017 |  |  |
| 04 | We recommend that HR update starters and leavers information on the Intranet for both Council’s so that services have access to the current arrangements.  July  The process should also clearly define roles and responsibilities, so that individual services are aware of their responsibilities when appointing a starter or processing a leaver. Timescales for completing each process should also be included. | Medium | Agreed.  **Position (June 2017)**  **In progress.** | HR Managers (job share post) | 31 July 2017 |  |  |
| 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.** | HR Managers (job share post) | 31 July 2017 |  |  |
| 06 | We recommend that leavers are processed on time by the HR service to ensure overpayments to the leavers can be avoided.  Services should be reminded by HR to send the leavers forms on time and this information should be made available via each Councils Intranet. | High | Agreed  **Position (June 2017)**  **Leavers are always processed on time where possible. There are occasions when people on short notice periods (for example, the TRDC depot who are on one weeks notice) will resign at such a point during the payroll cycle that it would be impossible to achieve any outcome other than overpayment.**  **We would expect our HRBPs to be on top of leavers within their service area and to chase outstanding forms. We will remind them of this requirement. Since the audit has been carried out, the starters and leavers processed has been redesigned and relaunched and is high profile on the LT agenda. We will ensure that the intranet is clear that the leavers form needs to be received in HR by the payroll cut off (normally 1st of the month).** | HR Managers (job share post) | 30 June 2017 | **🗸**  **🗸** |  |
| 07 | WBC  We recommend that WBC Facilities Management process leavers promptly to ensure only authorised staff have access to the Council buildings.  TRDC  We recommend that HR send automated email notifications to the TRDC Technical Team for both starters and leavers. | Medium | Agreed.  **Position (June 2017)**  **In progress.** | HR Managers (job share post) | 31 July 2017 |  |  |

| **Officer Expenses 2016/17**  **Final report issued May 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | A system for the retention of supporting receipts should be agreed and enforced. | Medium | Agreed.  **Position (June 2017)**  **We intend to communicate that it is the managers responsibility to keep a soft copy of any receipt against which they have paid expenses. We will update the expenses policy with this new requirement, explaining that it is for audit purposes and ask HRBPs to ensure that all managers in their service areas are aware of this (likely to involve a conversation at GMT, LT, post on intranet).** | HR Managers (job share post) | 30 June 2017 | **🗸** |  |

| **Enforcement Agents 2016/17**  **Final report issued June 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that the Recovery Team perform spot checks on the status of debts with EAs for collection. The level and frequency of these checks should be proportionate and adjusted accordingly in the light of the results. | Medium | Agreed.  Checks will be undertaken as part of the monthly reconciliations.  **Position (June 2017)**  **Implemented** | Recovery Team Leader | Implemented | **🗸** |  |
| 02 | We recommend that the number of cases showing as ‘at EA’ stage on Academy should be reconciled to the number of cases according to the EAs own systems and any differences investigated and resolved. | Medium | Agreed.  An initial reconciliation will be completed and then monthly reconciliations thereafter.  **Position (June 2017)**  **Implemented** | Recovery Team Leader | Implemented | **🗸** |  |

| **Counter Fraud Arrangements 2016/17**  **Final report issued June 2017** | | | | | | | |
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| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved  🗶 or 🗸 | Revised Deadline |
| 01 | We recommend that consideration be given to making communications between the Fraud team and other services more formal to ensure lessons learnt are shared and made more visible within the wider control environment. | Medium | This has been picked up as part of the Finance service work programme in individual PDRs.  **Position (June 2017)**  **Completed** | Head of Finance | Implemented | 🗸 |  |