READING BOROUGH COUNCIL REPORT BY

EXECUTIVE DIRECTOR OF RESOURCES

TO:	**AUDIT & GOVERNANCE COMMITTEE**		
DATE:	**30th January 2020**		
TITLE:	**IMPLEMENTATION OF AUDIT RECOMMENDATIONS TRACKER**		
LEAD COUNCILLOR:	**COUNCILLOR EMBERSON**	**PORTFOLIO:**	**CORPORATE & CONSUMER SERVICES**
SERVICE:	**AUDIT**	**WARDS:**	**BOROUGHWIDE**
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1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

1.1 The outcomes of all internal and external audit reports are reported to this Committee.

1.2 The April 2018 Audit and Governance Committee agreed that to provide a greater focus on the importance of implementation of agreed audit recommendations an implementation tracker report would be reported to all future meetings of this Committee. This is the seventh report on the recommendation's tracker.

1.4 Appendix 1 attached sets out all audit recommendations not yet completed, the officer responsible for implementing them and progress with delivery.

Appendix 1 - Implementation of Audit Recommendations Tracker - January 2020.

2. RECOMMENDED ACTION

2.1 The Committee are asked to note the report.

3. POLICY CONTEXT

3.1 This report supports the Council's objective of ensuring that the Council is fit for the future.

4. THE PROPOSAL

4.1 A summary of those Internal Audit recommendations which remained outstanding at the last Committee together with an updated management response is provided in Appendix 1 attached. Those recommendations which were reported as closed (12) at the last meeting have been removed from the tracker and 38 new recommendations have been added to the report since the last meeting.

4.2 Prior to reporting to Committee officers responsible for implementing the specific recommendations are asked to update the 'Audit implementation tracker'. Each recommendation is marked with a percentage complete which correlates to a red/amber/green rating depending on the percentage of completeness. Up to 25% complete is marked red, between 26% and 75% complete is amber and over 75% complete is green. However, any recommendations that are less than 50% complete but have exceeded their agreed completion date are also marked red.

4.3 Once recommendations are reported as being 100% complete to the Committee they are removed from subsequent reports.

4.4 Where there is a lack of progress with implementation, e.g. successive missing of implementation dates etc. The Assistant Director and responsible officer (if they are different) will be asked to attend a meeting of the Committee to explain the difficulties with implementation and the steps they are taking to address them.

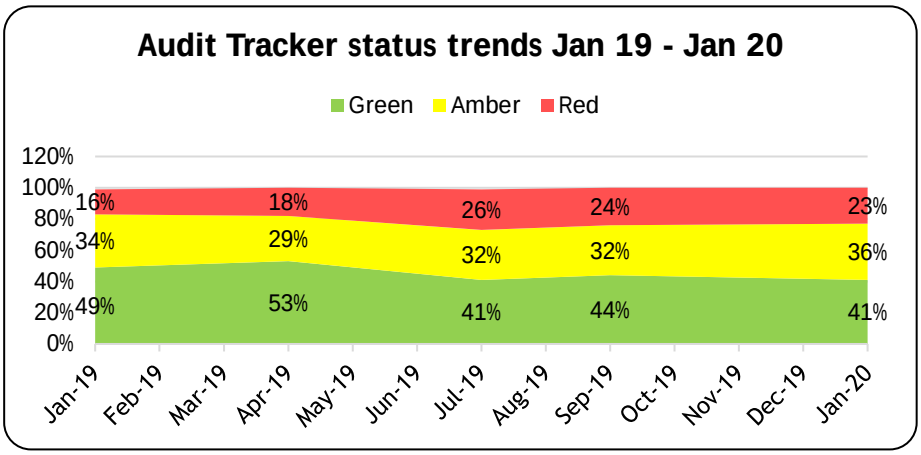
4.5 There are 98 Internal Audit recommendations on the tracker attached at Appendix 1, the status is as follows

Status	Percentage	Number
Green	41	40 (21 complete)
Amber	36	35
Red	23	23

21 recommendations are completed and will be deleted from the next report.

RAG Status	Audit & Governance Meetings		
	Sept 19	Jan 2020	Trend
Green	44%	41%	Decrease
Amber	32%	36%	Increase
Red	24%	23%	Decrease

The graph below shows trends in status for recommendations presented to Audit & Governance meetings over the past year. There has been a 1% decrease in those recommendations rated red since the last report.



5. CONTRIBUTION TO STRATEGIC AIMS

5.1 The proposals contained in the report support the Council's Corporate Plan priority to:

- Remain financially sustainable to deliver its service priorities.

8. LEGAL IMPLICATIONS

8.1 The Council has a duty under the Accounts and Audit Regulations to ensure it has in place a financial control framework which is fit for purpose. It also has a duty to ensure Value for Money in the provision of services.

9. FINANCIAL IMPLICATIONS

9.1 Whilst there are no specific financial implications arising directly from this report, the timely implementation of audit recommendations is critical in strengthening the Council's internal control and governance arrangements.

9.1 The Council's Chief Internal Auditor's reports have over several years repeatedly reported that audit recommendations made in previous audits have not been implemented. This does not represent value for money from either an audit or wider organisational perspective.

9.2 Poor systems of internal control and financial governance potentially leave the Council exposed to loss and will result in higher external audit costs due to the lack of assurance they provide and the consequential higher testing thresholds required by the Council's external auditors.

9.3 Whilst there are still many recommendations that are RAG rated red, there has been positive engagement with the arrangements and significant improvement since implementing the new tracking and reporting process.

10. BACKGROUND PAPERS

10.1 Internal Audit Reports presented to Audit and Governance Committee, Chief Internal Auditors Annual Reports.

Rec No.	Dir	Audit Title	Recommendation	Rec Yr.	Original Audit Completion Date	1st Follow-up Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Overall Status
1	DoR	Bank rec & control account reconciliations	1. A corporate approach for producing reconciliations, evidencing balances and for monitoring the completion status, issues and their resolution needs to be produced and agreed. 2. Greater staff/resource resilience is required to ensure the reconciliations are completed on a timely basis throughout the year. 3. Departments should be required to provide a reconciliation position statement each month. 4. Response will be addressed in rec 5 2017-18 action plan 5. In conjunction with recommendation 3, reconciliation needs to be brought up to date. 6. The completion and review of the bank reconciliation status MUST be a monthly key priority.	16/17	9-Feb-17	4-Oct-17	Matt Davis - Assistant Director of Finance	All these recommendations have been implemented with the exception of inclusion in the monthly monitoring (recommendation 6) which is currently being reviewed and this recommendation will be included as part of that review	10-Jan-20	76 or more	Green
2	DoR	Bank rec & control account reconciliations	Following implementation of recommendation 1 of last years action plan, business process documents should be written for each reconciliation process to include: • Purpose of the procedure (impact on council) • Clearly define the outcome of the process • Name the process in accordance with naming conventions • Define the start and end of the process • Outline who does what and responsibilities – not person specific but role specific • Tools to complete the process, Systems, printing, marking etc. • Exceptions – if process goes wrong, system down etc. • Individual steps to get from start to finish • Reports used etc. • What to do when completed – balanced and unbalanced, actions, financial levels, responsibilities and authority • Review and sign off by the Assistant Director of Finance • Reporting framework • Evidence • Storage & protection	16/17	9-Feb-17	4-Oct-17	Matt Davis - Assistant Director of Finance / Wai Lok Technical Lead	The Technical Accounting team are using the new procedures and will review them fully once the backlog of issues with the Statement of Accounts have been cleared. Reconciliations are being submitted monthly to the Chief Accountant for review. The bank reconciliation processes have now been documented and documentation of the other reconciliations will be implemented and reviewed as part of implementing the monthly tracker process. No further progress has been made on these recommendations due to closing of accounts and budget preparation taking precedence. A minor restructure within finance has created greater capacity for and focus on reconciliation processes	10-Jan-20	76 or more	Green
3	DoR	Creditors/AP	Operational issues identified should be addressed in new procedure manual to avoid reoccurrence.	18/19	1-May-18		Matt Davis - Assistant Director of Finance/ Christopher Beauchamp - Exchequer Manager Jennifer Bruce - Financial Systems Manager	The Technical Accounting team are using the new procedures and will review them fully once the backlog of issues with the Statement of Accounts have been cleared. Reconciliations are being submitted monthly to the Chief Accountant for review. The bank reconciliation processes have now been documented and documentation of the other reconciliations will be implemented and reviewed as part of implementing the monthly tracker process. No further progress has been made on these recommendations due to closing of accounts and budget preparation taking precedence. A minor restructure within finance has created greater capacity for and focus on reconciliation processes	10-Jan-20	51 to 75	Amber
4	DoR	Creditors/AP	Documented processes for all areas of operation linked to clearly defined roles and responsibilities for members of staff. This would include identifying the business interfaces and expectations around processing, time taken volumes of business for areas like Mosaic payments or expenditure limits on cost centre codes etc.	16/17	25-Mar-17	1-May-18	Matt Davis Assistant Director, Chris Beauchamp - Exchequer Manager	SLA set up for Brighter Futures for Children (BFFC). For RBC our Fusion system is under review, this review is looking into our current setting and interfaces between Fusion and Mosaic/Planet FM. These will need to be reviewed in light of the Oracle health check. As above completing this recommendation is dependant upon the review of operating procedures around the accounts payable process	10-Jan-20	51 to 75	Amber

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5	DoR	Creditors/AP	Need to clearly identify the strategic contribution of AP to the authority and what is required to make AP business process(es) effective for efficient use of AP for the council.	16/17	23-Mar-17	1-May-18	Matt Davis - Assistant Director of Finance Chris Beauchamp - Exchequer Manager	The strategic contribution is for accounts payable to enforce controls of expenditure on the Council. The main focus of this will be the roll out of supplier portal, to reduce costs to the council in terms of processing. This has been delayed due to issues around the Fusion open purchase order report that has prevented a clean up of open purchase information, clean up is happening now. The portal has been tested and is working, suppliers to be invited to use portal and to send invoices directly into the Fusion scanning/imaging solution, mass/auto matching within fusion to be considered once 75% of suppliers on-board with portal/scanning solution. Open PO's/receipts to be address for each supplier when invited to Supplier Portal. P2P is not voluntary and all invoices being processed through Fusion do have PO No.'s. The above is covered by the P2P compliance project. Suppliers currently being added to the supplier portal on an add hoc basis (if requested) and all the purchase orders are up to date, mass roll out to begin in September 2019	10-Jan-20	51 to 75	Amber
6	DoR	Creditors/AP	Need to review the supplier database and cull inactive suppliers as well and consider if centralisation of procurement would be more cost efficient in terms of ordering and paying for goods and services.	16/17	23-Mar-17	1-May-18	Chris Beauchamp - Exchequer Manager	Cull of inactive suppliers all done. The role of supplier set up and maintenance is moving to procurement who are currently recruiting to the position, they are also undertaking a project to create a preferred supplier list. This is no longer an AP responsibility. Supplier portal roll out has been delayed.	14-Jan-20	51 to 75	Amber
7	DoR	Debtors	All staff who raise invoices should be reminded that: a) invoices should be raised accurately and on a timely basis: b) each invoice should bear the necessary information or detail to reduce the likelihood of subsequent customer queries; c) as a principle services should not continue to be provided until outstanding invoices have been paid: d) there should be clear supporting records and information concerning the invoice that is easily accessible and understandable in the event of future query or need.	17/18	5-Jun-17	7-Feb-18	Chris Beauchamp - Exchequer Manager	Cull of inactive suppliers all done. The role of supplier set up and maintenance is moving to procurement who are currently recruiting to the position, they are also undertaking a project to create a preferred supplier list. This is no longer an AP responsibility. Supplier portal roll out has been delayed.	14-Jan-20	51 to 75	Amber
8	DoR	Debtors	It is further suggested that the role and work undertaken by Legal Services in the recovery of unpaid items is reviewed and re-evaluated to ensure it remains appropriate and fit for purpose. Once it is clear what is agreed it is recommended that this is defined in an SLA between Legal Services and Income & Assessment.	17/18	5-Jun-17	7-Feb-18	Chris Beauchamp - Exchequer Manager	A Service Level Agreement (SLA) with legal is still being developed to clarify the role of legal in the recovery of unpaid debt. Regular monthly meetings between legal services and income and assessment are underway until the SLA is being is fully developed and agreed - No change - ETA March 2020	14-Jan-20	51 to 75	Amber
9	DACHS	Direct Payments	It is strongly recommended that the strategy to deliver pre-paid cards is reviewed and where appropriate tightened so that (unless there are good and documented reasons not to do so that are assessed on a case by case basis) the principle of their adoption (of pre-paid cards) becomes understood and accepted as the norm. It is also recommended that management identifies whether there needs to be a programme of education or support across relevant areas in the directorate (including care management colleagues) so that the take up is increased and it is further suggested that targets are set for this to happen. An option may be for the Council to remove the choice aspect and explore moving all (new) clients straight on to Pre-paid cards, as some other local authorities already do.	17/18	24-Nov-17		Stephen Saunders, Principal Personal Budget Support Officer	Since January 2019 pre-paid cards have been the default offer for all new and reviewed cases. Over 80% of all direct payment recipients are now operating that payment via a pre-paid card. Pre-paid cards continue to be our default offer and are monitored through ERRG and performance statistics are recorded weekly.	20-Dec-19	Complete	Green

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10	DACHS	Financial Deputies	The premise of the team needs to be reviewed. If the team is to be cost neutral, this needs to be carefully costed out to ensure that this is achievable (particularly in terms of income targets).	17/18	16-Feb-18	01-Jun-18	Jo Purser, Locality Manager Adult Social Care Long Term Services	A review of the Deputies teams functions is being completed by Jon Dickinson, this will be completed by April 2020. The service will be bench marked and good practice highlighted.	10-Jan-20	76 or more	Green
11	DoR	General Ledger	There needs to be consistent control over data entry from feeder systems that standardises and controls data input to reduce the need for journals to amend miscoded items. The number of Oracle Fusion codes needs to be reviewed with a view to identifying key codes and removing redundant or unused codes.	17/18	6-Apr-17	31-May-18	Matt Davis - Assistant Director of Finance mike	Daily reports produced and sent to owners of feeder systems for checking that totals loaded correctly. The cost centre hierarchy has had a full review and was totally rebuilt in July, but there is still work outstanding on the subjective hierarchy to carry out the same process to ensure that its in line with the subjective analysis at the back of SeRCOP, and meets reporting requirements going forwards.	22-Aug-19	51 to 75	Amber
12	DoR	General Ledger	All journals need proper designation as to the type of journal and its purpose.	18/19	4-Jun-18		Wai Lok, Technical Lead	An initial review has been conducted by the Technical Accountant which has not identified any significant issues with current practice. A further review will be conducted once the Statement of Accounts issues are resolved.	10-Jan-20	76 or more	Green
13	DoR	General Ledger	The number of codes that are being used for one off transactions needs to be reviewed to ensure that this is the most efficient way to record financial information.	18/19	4-Jun-18		Wai Lok, Technical Lead	The Financial Systems Team have been working with Oracle as part of the overall review of the Financial System and codes. Inter company accounting transactions have been implemented successfully. Further advice on the use of codes is expected to be provided by Oracle following their review of the Fusion System.	10-Jan-20	51 to 75	Amber
14	DoR	HB Subsidy	It is recommended that: a) backfill for seconded positions needs to be in place earlier. b) consideration is given to the number of contractors in place in key positions within the team. c) a clear plan is put in place for quality checking going forward. This needs to include the identification and reporting of issues relating to individuals to allow them to be addressed in a timely manner.	16/17	17-Sep-17		Sam Wills - Interim Income & Assessment Manager	10% Quality checking remains in place with contractor. Regular training updates provided to staff as well as continued use of a subsidy expert. Achieved zero subsidy loss in audit of 17/18 claim & 18/19 claim. Use of agency staff ceased, and minimal use of resilience contract.	14-Jan-20	Complete	Green
15	DoR	Health & Safety	There needs to be confidence in the integrity of the staff health and safety training data held on I-Trent and that it is accurate and kept up to date so that reliance can be placed upon this. This may involve some further work to achieve this and possibly some prioritisation of resources by Training / HR.	16/17	8-Feb-17	29-Sep-17	L&D - Russell Gabbini	The Organisational and Workforce Development Manager is leading on the training actions. Although data cleanse has now taken place, the H&S Manager is concerned that data re level of staff responsibilities is incorrect. Assistant Director of HR and OD, H&S Manager and OD Manager to develop an action plan to resolve this issue. Where it is clear that staff have a confirmed level of responsibility, staff are being targeted to undertake the correct level of responsibility. When we are confident that the data is correct, a programme of refresher training will be delivered commensurate to appropriate levels of responsibility. A pilot exercise is underway, using two service areas to ascertain whether the data re responsibilities can realistically be collated by managers within directorates. This will be complete by March 20	14-Jan-20	51 to 75	Amber

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16	All	Health & Safety	Once the exercise to cleanse data has been completed, where it has become flagged that staff training is not up to date, then a programme of training to remedy this should be implemented.	16/17	8-Feb-17	29-Sep-17	L&D - Russell Gabbini	The Organisational and Workforce Development Manager is leading on the training actions. Although data cleanse has now taken place, the H&S Manager is concerned that data re level of staff responsibilities is incorrect. Assistant Director of HR and OD, H&S Manager and OD Manager to develop an action plan to resolve this issue. Where it is clear that staff have a confirmed level of responsibility, staff are being targeted to undertake the correct level of responsibility. When we are confident that the data is correct, a programme of refresher training will be delivered commensurate to appropriate levels of responsibility. This will be complete by March 20	14-Jan-20	51 to 75	Amber
17	DoR	Information Governance and Data Protection	All staff identified as being key to a properly managed information governance process should have their roles and responsibilities reflected In their job descriptions.	16/17	7-Oct-16	9-Apr-18	Chris Brooks - Assistant Director of Legal & Democratic Services	This is to be actioned. Discussions are in hand with HR to determine whether it is appropriate that the roles and responsibilities of Information Governance are to be added to Job Descriptions. Chris to meet with Shella Smith to discuss.	15-Jan-20	25 or less	Red
18	DoR	Information Governance and Data Protection	Information Asset Owners (IAO) need to be formally appointed for each system that processes personal data with responsibility for ensuring that it operates within the policies and procedures governing information security and data protection including ensuring access to data is only by authorised persons.	16/17	07-Oct-16	9-Apr-18	Chris Brooks - Assistant Director of Legal & Democratic Services	IAO guide drafted and taken to CMT on 30.04.2019. The report set out who the role of IOA sits with Heads of Service and Assistant Directors unless delegated. Chris emailed all Head of Service and Assistant Directors for nominations. Data Protection Officer is currently developing the ROPA spreadsheet for each directorate which will document IOA's. The Caldicott Guardian for Adults has taken this to DMT to progress	10-Jan-20	51 to 75	Amber
19	DACHS/ DCEEH	Mosaic Fusion Year end reconciliation audit	Increased emphasis needs to be placed on the importance of ensuring that data held within Mosaic is of an appropriate quality. This includes ensuring that placements are reflected in a timely manner (purchase orders created, amended and closed), so that commitments are accurately reflected and discrepancies and missing invoices can be identified and addressed.	16/17	17-Oct-16	01-Nov-17	Jon Dickinson - Deputy Director of DACHS	This continues to be monitored on a month to month basis at Performance board and continues to be significantly lower than before. Weekly reports are distributed to managers for data accuracy. Any outstanding data quality issues are being challenged at the monthly performance board.	8-Jan-20	76 or more	Green
20	DoR	Mosaic Fusion Year end reconciliation audit	There should be clearly documented policies and procedures for the year end reconciliation and associated accruals process. These should be available to all relevant individuals and reviewed and updated as necessary on a regular basis to reflect current practice.	16/17	17-Oct-16	01-Nov-17	Nick Penny Strategic Business Partner - DACHS	Notes are currently being prepared by the DACHS Finance team and will be signed off by the Strategic Business Partner.	14-Jan-20	76 or more	Green
21	DACHS	Public Health	The recharge of central establishment costs to the public health grant should be done in a timely fashion and in such a way as those costs are transparent and commensurate with the resources employed by the authority to administer the grant monies.	17/18	29-Sep-17		David Munday Consultant in Public Health	The corporate recharges for 2019/20 are being processed in January, there is modelling that sits behind this so that the charges to public health are transparent.	16-Jan-20	76 or more	Green

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22	DEGNS	S106	The roles and separations of duties for the Policy Team and Administration Team need to be reviewed to ensure there is inclusion and oversight for the full monitoring of all S106 monies.	16/17	30-Sep-16	14-Jul-17	Mark Worringham - Planning Policy Team Leader	In addition to new written procedures and staff training, the Planning service has now implemented a bespoke recording and monitoring system (Exacom) that coherently addresses the main control requirements for Section 106 processes. A regular or complete reconciliation between the respective record systems in Planning used to identify, track and manage S106 amounts and financial systems that record S106 amounts has not been possible until recently. This is mainly because of resource issues in Finance. A report from Finance was received in January 2019, and reconciliation has been carried out between Planning and Finance records. There remain some inconsistencies, most of which have been accounted for, but outstanding issues being followed up. A finance report to enable reconciliation has been requested on a more regular basis, but at August 2019, the most recent report received was January 2019. Access to Finance systems was requested and agreed in principle to allow Planning to generate reports and relieve pressure on Finance. However, this access has not yet been provided.	13-Jan-20	76 or more	Green
23	DEGNS	S106	The methodology for recording, collecting and monitoring the payment status of S106 monies need to improved urgently. In particular: a. It is strongly recommended the corporate debtor system should be used for the monitoring and collection of all S106 monies. Each sales requisition should be authorised by the PSM. In particular there is a need to establish clear separation of duties between the instigation, recovery and the monitoring of monies. b. The obligation index increases and revised amounts should always be recorded on Acumen. c. Provisional target dates should be established to monitor the status of payment triggers and for prompting the sales requisition. d. A monitoring procedure needs to be produced for reviewing the status of triggers and payments (who, how, when etc.). e. Oracle Fusion codes should be recorded on Acumen, and a record of receipts should also be recorded. Obligations, finance receipts and balances on Oracle Fusion balances should be regularly reconciled and reviewed by management. Evidence of reconciliations should be retained for an audit trail.	16/17	30-Sep-16	14-Jul-17	Mark Worringham - Planning Policy Team Leader	The Exacom System and updated procedures are now in place and are used in operations. This provides an appropriate methodology for recording, collecting and monitoring the payment status of S106 monies. After discussions with Finance it was agreed by the Assistant Director of Finance that the corporate Academy system for raising invoices was not appropriate for the purposes of raising and monitoring S106 invoices' It offers no advantages over the use of the facilities and reporting functions of the Exacom system . Indexation and revised amounts area recorded in Exacom. Trigger dates are a function of Exacom. Monitoring of triggers and payments is being undertaken by the Planning Policy Team Leader. Oracle Fusion codes are recorded on Exacom and receipts/ transaction numbers are also recorded on the system. Attempts have been made to reconcile planning records with Fusion, but there have been challenges in obtaining data in a timely manner because of resource issues in Finance. A Finance report was received in January 2019, and reconciliation has been carried out, and reports are requested on a regular basis to enable reconciliation. However, none has been received from Finance since January 19. A review to the procedure is being carried out, and is currently with management to be signed off. Access to Finance systems was requested and agreed in principle to allow Planning to generate reports and relieve pressure on Finance. However, this access has not yet been provided.	13-Jan-20	76 or more	Green
24	DOR	Use of Cash Vouchers & Cash Accounts	Documented procedures should be produced to:- a) stipulate the purpose of petty cash accounts e.g. what is considered to be appropriate expenditure, and what is not b) specify the recording, reconciliation and reporting requirements including the transfer of details on to Oracle Fusion c) define the control requirements for the safeguarding of cash and vouchers.	16/17	2-Nov-16	14-Jul-17	Matt Davis - Assistant Director of Finance Christopher Beauchamp - Exchequer Manager	12 petty cash/voucher floats now closed. Remaining RBC petty cash/voucher schemes to be closed in the coming months. No Change - ETA April 2020. Review to be undertaken to ensure that adequate controls and procedures are in place regarding usage of cash by the Deputies team.	14-Jan-20	51 to 75	Amber

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25	DOR	Use of Cash Vouchers & Cash Accounts	Controls need to be introduced within the APT to confirm the completeness and accuracy of the floats in circulation and to ensure that petty cash claims are appropriately authorised. This should involve:- a) Conducting an annual review to ensure the records are correct and up to date. b) Introducing a system for recording the issue, transfer and return of floats. Where floats are transferred between officers a copy of the transfer note must be forwarded to the APT. c) Introducing a check control whereby the APT confirms the accuracy of the float balance and of the authorisation details each time a claim is made.	16/17	2-Nov-16	14-Jul-17	Matt Davis - Assistant Director of Finance Christopher Beauchamp - Exchequer Manager	12 petty cash/voucher floats now closed. Write off will be required as starting balances not recorded on all floats, all floats have also been processed on the post office account with limited information. New accounts to be set up in Fusion for any remaining floats and a balance agreed with teams. No Change - April 2020. . Review to be undertaken to ensure that adequate controls and procedures are in place regarding usage of cash by the Deputies team.	14-Jan-20	51 to 75	Amber
26	DEGNS	Waste Operations	Trade waste contracts should contain accurate details of the number of bins and frequency of collection. This should agree with records in Flare. Care needs to be taken to ensure that charges made for trade waste as a minimum cover the costs of providing the service.	16/17	12-Dec-16	24-May-17	Michelle Crick - Waste Services Manager/ David Moore - Neighbourhood Services Manager	A waste management software system has been purchased and a soft roll out for green waste has been completed. Roll out to all crews to take place at end April and then the Trade Waste module will be implemented. The Whitespace system is in place and has been successfully tested for Green Waste and for Domestic waste with real time data being gathered. The system will go live at the call centre on 22nd July subject to the missed bins coordination with the Firmstep system being completed by the web team. A demonstration of the trade waste element of the system has been received and work is beginning to populate this system with a view to going live in September. Missed bin reporting forms for Firmstep are not yet complete and it is unlikely that the system for missed bins will be operational before the end of September. Trade waste roll out will then follow after that, but resource in the web team is preventing completion of this project. The missed bin work is scheduled for completion by end Jan. Resources then will be allocated to complete the Green Waste module before looking at other modules that need completing	15-Jan-20	76 or more	Green
27	DoR	Additional Payments	There should be a clear policy for each type of allowance and additional payment. These should be reviewed on a regular basis and updated as necessary. All additional payments should be made in accordance with the relevant policy and be consistent across teams, departments and directorates and adhered to in every instance. Policies and procedures should be publicised and promoted to relevant staff and managers and be available on Iris.	18/19	31-Mar-19		Shella Smith - AD of HR and Organisational Development	A review of all employment policies is already underway. The revised policies will need to be consulted on or negotiated with the recognised trade unions (as appropriate) and approved by Personnel Committee. The review is due for completion by March 2020 The policies covered in this audit will be prioritised.	10-Jan-20	26 to 50	Red
28	DoR / DEGNS	Network Security (ICT)	Full visibility of the transport sections ICT needs to be established to ensure that a consistent corporate standard for network security is applied	18/19	18-Oct-18		Martin Chalmers - Chief Digital & Information Officer Cris Butler - Strategic Transport Programme Manager	It has been ascertained that the transport network is isolated from the corporate network, with contracts in place with external system providers who cover penetration testing of that network separately. Audit have now confirmed the transport systems do not pose a risk to the corporate network. However, as a part of the corporate restructure and future new ICT Operating Model, officers are tasked with reviewing how transport systems are currently managed and supported, with a view to transferring them onto the corporate network / new operating model as soon as practicable. the Transition Manager has been working with Channel 3 (the Third party organisation assisting the Council with selecting, procuring and transitioning to a future ICT model) who have completed their initial options appraisal, and expect to now move to a second Discovery Phase to help inform future procurement specifications starting Jan 2020.	2-Jan-20	51 to 75	Amber

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29	DoR	Network Security (ICT)	Council make Cyber Security and Cyber awareness training mandatory for staff	18/19	18-Oct-18		John Barnfield (On behalf of) Russell Gabbini - Organisational and Workforce Development Manager	After evaluation of a number of online training packages, a business case has been presented for the purchase of CC2i Dojo Training for Cyber Security, Information Governance and Councillor Security @ a £7,700 one year cost. Workforce Development will now download the modules to Learning Pool, and prioritise the roll out of training to staff. A second Phase of LGA Cyber Security Funding to he for bids in Feb 2020, so the cost of this training may be recovered if the Council is successful in bidding,	2-Jan-20	51 to 75	Amber
30	DoR	Network Security (ICT)	The council's disciplinary procedures are amended to reflect the seriousness of not ensuring that laptops are properly patched.	18/19	18-Oct-18		John Barnfield - ICT Technology and Services Manager	The Council's existing ICT Policies already clearly link to the Council's HR Disciplinary Procedures / Code of Conduct and Member Code of Conduct processes. The ICT Policy Statement and ICT Use and Information Policy make clear that failure to adhere to policy may result in disciplinary action. The ICT Policy and Golden Rules have been amended to reinforce need to reload desktops and will be published on the new intranet. All Policies have been reviewed and updated where necessary for 2019/20. CMT and December Policy Committee approved the ICT Policy Changes, along with a delegation to the Director of Resources/Lead Member to approve future ICT Policy changes to allow faster publication of policy revisions in the future. Formal roll-out to Staff and Councillors will commence in January. Meanwhile based on the recommendations being issued by the National Cyber Security Pathfinder conferences, reminder emails are being issued to Staff to remind them of the increasing Cyber security threats and the actions they need to be taking to manage risks in this area including reloading laptops regularly.	2-Jan-20	76 or more	Green
31	DoR	Network Security (ICT)	There should be regular threat monitoring reports produced by Northgate that include potential hacking incidents and virus software activation to contain threats to enable RBC to take preventative action on staff activity if appropriate.	18/19	19-Sep-18		John Barnfield - ICT Technology and Services Manager	External e-mail and web URL scanning, external firewall protection, server anti-virus and desktop anti-virus software all in place and provide continuous automated threat protection. To implement dashboard style Proactive Event Monitoring and Alerting will require investment in additional SOC/SIEM products. Unfortunately the LGA failed to allocate funds to the Assuria Proposal, so further market investigation has bought forward a similar scalable cloud hosted dashboard based product called Log point, and a business case will be prepared to look at options for funding the £20K 1 year cost as a Reading only purchase.	2-Jan-20	26 to 50	Red
32	DEGNS	Bus Subsidy Grant 17/18	Corporate Finance in conjunction with Services should ensure the accounts for funds received under the auspice of a grant determination are produced for certification on a timely basis.	18/19	7-Nov-18		Nick Penny Strategic Business Partner	The Finance team will review all DEGNS revenue grants and work with relevant individuals within the service to ensure that where they require an audit that the process is monitored closely and managed. The 18/19 relevant grants have been signed off.	14-Jan-20	76 or more	Green
33	DEGNS	Integrated Transport Grant 17/18	Corporate Finance in conjunction with Services should ensure the accounts for funds received under the auspice of a grant determination are produced for certification on a timely basis.	18/19	7-Nov-18		Nick Penny Strategic Business Partner	The Finance team will review all DEGNS grants and work with relevant individuals within the service to ensure that where they require an audit that the process is monitored closely and managed. The 18/19 relevant grants have been signed off.	14-Jan-20	76 or more	Green

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34	DACHS	Continuing Healthcare	It is recommended that the Head of Service works with CCG partners to establish and agree a locally set of documented specifications and standards that detail what the joint arrangements for the procedures and timescales for the application, assessment and recording of CHC cases should be. Once agreed these should be signed off by both parties and all relevant staff advised accordingly.	18/19	27-Nov-18		Jo Purser, Locality Manager Adult Social Care Long Term Services	Locality manager continues to work with the CCG to ensure the CHC framework is followed. The development of a local disputes policy and implementation is required.	14-Jan-20	51 to 75	Amber
35	CRO	Employee Gifts, Hospitality and Declarations of Interest	It is recommended that the existing guidance for Gifts, Hospitality and Declarations of Interests should be reviewed for consistency, ambiguity and clarity. In particular a single Gifts and Hospitality Policy introduced which is linked to any further detailed advice and standards that employees must adhere to, such as the Code of Conduct. The policy should include examples of Gifts and Hospitality that can be accepted or rejected, as before, as well as guidance about how to treat such offers, how offers should be recorded, when and who to send the information to and who to contact for further advice.	18/19	18-Dec-18		Chris Brooks, AD of Legal and Democratic Services Shella Smith, AD of HR and Organisational Development	A revised Gifts and Hospitality Policy has been drafted and will be presented to CMT for approval in February 2020	10-Jan-20	26 to 50	Amber
36	CRO	Employee Gifts, Hospitality and Declarations of Interest	To fully demonstrate commitment to the Nolan Principles it is recommended that an annual declaration of returns is completed by all staff members for individual Gifts, Hospitality or new Declarations of Interest forms. Furthermore, as per CMT's mandate in November 2017, it should be determined whether specific service areas should be targeted to ensure full and complete declarations are completed regularly. The Head of HR and Organisational Development will need how best to achieve this i.e. by using NetConsent or potentially via i-Trent.	18/19	18-Dec-18		Chris Brooks, Chris Brooks, AD of Legal and Democratic Services Shella Smith, Head of HR and Organisational Development	We believe that an annual reminder should be sent to employees to confirm that they should be aware of the policy and that declarations should be made in accordance with it. This should relate to offers of gifts and hospitality that are both accepted and declined and all declarations of interest. Prior to the implementation of an automated system, we will explore alternative means for achieving this requirement. Using iTrent for this purpose can be explored after phase 1 and 2 of the project to improve its functionality has been completed. This is likely to be in Spring 2020.	10-Jan-20	51 to 75	Amber
37	CRO	Employee Gifts, Hospitality and Declarations of Interest	It is recommended that all offers of gifts and hospitality and declarations of interests are recorded on a corporate system (potentially on i-Trent when the facility becomes available) and for a summary report on reported activity to be reported by the Head of HR and Organisational Development to CMT each year.	18/19	18-Dec-18		Shella Smith, AD of HR and Organisational Development	Agreed. This will be explored after phase 1 and 2 of the project to improve iTrent functionality and roll out self-service has been completed. This is likely to be Spring 2020.	10-Jan-20	51 to 75	Amber
38	CRO	Employee Gifts, Hospitality and Declarations of Interest	It is recommended that the option potentially being considered to use i-Trent to record all declarations of interests, gifts and hospitality is supported by Audit and should be progressed as soon as is practicable.	18/19	18-Dec-18		Shella Smith, AD of HR and Organisational Development	Agreed. This will be considered once the iTrent self service roll-out is complete, in March 2020	10-Jan-20	25 or less	Red
39	DEGNS	Commercial leases	Consideration should be given to bringing together (centralising) the management and administration of (non-housing) properties under one team. This could include acquisition, disposal as well as lease and income management. Any such proposal would have to be financially variable and appropriately resourced.	18/19	05-Dec-18		Charan Dhillon Assistant Director, Property & Asset Management	The development of a Corporate Landlord Model will facilitate this work. The priority is to enhance existing practices and processes and undertake a reorganisation of the Property & Asset Services ensuring it is fit for purpose and able to effectively deliver existing responsibilities as well as this improvement.	3-Jan-20	25 or less	Amber
40	DEGNS	Commercial leases	There is a need for a corporate integrated property asset system that is fully compliant with accounting requirements. This is something we would encourage, in order to reduce staff time spent managing the spreadsheet and ensure greater accuracy in (financial) reporting.	18/19	05-Dec-18		Charan Dhillon Assistant Director, Property & Asset Management Matthew Davis, Assistant Director of Finance	A software solution has been purchased from CIPFA by the Finance Service, being the only fully International Financial Reporting Systems (IFRS) compliant product found available. The Property & Assets Service is trailing the Asset element of this software, to assess its effectiveness, with a view to purchase early 2020 if the demonstration evidences the required outputs will be achieved.	3-Jan-20	51 to 75	Amber

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41	DoR	Debtors - follow up review	*New recommendation* The procedures and processes for managing and monitoring sundry debt need to strengthened to actively reduce and prevent the current level of debt. The following areas should be considered:- * distribution of aged debtors report should be specific to the service. * all services should promote payment at the point of supply of service etc. * arrears should be analysed to identify services and reasons for arrears so that a targeted approach can be instigated. * services should be required to provide an account of the reasons for their arrears alongside the reasons for their budget variance status as part of the regular budget monitoring process/es.	18/19	29/01/2019		Chris Beauchamp Exchequer Manager	New processes and procedures for managing the sundry to be introduced when Accounts Receivable move to Oracle Fusion this will specific reports to services and report to enable the collection teams to be more efficient - No Change however there are new processes are in place with regards to ASC debt and its collection	14-Jan-20	25 or less	Red
42	DoR	Business Rates	The Property Inspector should update the Local Taxation Inspector and Inspections procedure documents.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	The current local taxation inspector has created procedure documents to ensure we have no single point of failure and ensures we have succession planning should there be changes to existing staff (ongoing).	14-Jan-20	76 or more	Green
43	DoR	Business Rates	The Control Team should set out as policy a requirement to retain evidence of authorisation and review in a location that will be accessible in the event of staff change.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	Procedures continue to be reviewed to ensure they are up to date and contain the elements highlighted in the audit report.	14-Jan-20	25 or less	Red
44	DoR	Business Rates	The Control Team should consider the feasibility of obtaining the data underlying the RBC Academy Balance Report and the VOA Schedule of Alterations Report in order to periodically review the data for potential errors and/or inconsistency.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	We are reviewing the feasibility of full Valuation Office Agency (VOA) /RBC reconciliation, with an aim to have this completed by June 2020 if not too resource intensive.	14-Jan-20	25 or less	Red
45	DoR	Business Rates	The Property Inspector should consider the feasibility of obtaining the data underlying the RBC Band Analysis Report and the VOA Banding Totals Report in order to periodically review the data for potential errors and/or inconsistency.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	We are reviewing the feasibility of full Valuation Office Agency (VOA) /RBC reconciliation, with an aim to have this completed by June 2020 if not too resource intensive.	14-Jan-20	25 or less	Red
46	DoR	Business Rates	The Control Team should update the procedure documents for the performance of daily and monthly reconciliations in order to set out how the reconciliations will be verified and the requirement to retain evidence of review in a location that will be accessible in the event of staff change.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	Procedures continue to be reviewed to ensure they are up to date and contain the elements highlighted in the audit report.	14-Jan-20	25 or less	Red
47	DoR	AP Creditors	Sign off and complete recommendations from previous audit report concerning ensuring Supplier database reflects best procurement policy.	18/19	05/04/2019		Matt Davis, Assistant Director of Finance Christopher Beauchamp, Exchequer Manager	Minor finance restructure has split the supplier set up between accounts payable and procurement role. Recruitment for the role in procurement to allow this segregation has commenced - still in progress - no Change	14-Jan-20	51 to 75	Amber
48	DoR	AP Creditors	Issues around the supplier portal need to be resolved and the audit trail to supporting documentation reinstated .	18/19	05/04/2019		Matt Davis, Assistant Director of Finance Christopher Beauchamp, Exchequer Manager	Older style PO now closed, PDF linking Mosaic invoices still not working and the supplier portal has been delayed for further testing. Both of these now fall under the AP Transformation project being performed by Jenny Bruce and Matt Davis	14-Jan-20	51 to 75	Amber

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49	DoR	AP Creditors	Consideration should be given to bringing the supplier set up function in house and subject to documented processes.	18/19	05/04/2019		Matt Davis, Assistant Director of Finance Christopher Beauchamp, Exchequer Manager	Job specification completed and procurement are currently recruiting for this roles interviews - interviews have not happen and will need to be chased up with Procurement.	14-Jan-20	51 to 75	Amber
50	DoR	Data Storage	RBC urgently needs to establish proper governance processes in respect of data creation and storage as it is currently at a high risk of breaching GDPR requirements in respect of only storing data needed for processing.	18/19	05/04/2019		Chris Brooks, SIRO Assistant Director for Legal & Democratic Services Martin Chalmers Chief Digital & Information Officer	Papers have been taken to CMT setting out the assignment of Information Asset Owners. The Council has just undertaken an ISO27001 Information Gap Analysis and those findings and recommendations will further inform remedial work following presentation of the report in September. An officer action group has been assembled involving Legal, Audit, HR, Corporate Improvement, Digital Transformation & Digital to take this forwards.	10-Jan-20	25 or less	Red
51	DoR	Data Storage	A corporate programme to address the creation and storage of data needs to be created to ensure that going forward data is stored in a structured manner that facilitates easy recovery and reduces the cost of storage. The objective should be to remove, where possible, all "personal" data storage and integrate data creation and storage with business operations. Data that needs storing should be kept in corporate storage spaces that encourage a structured approach which can be managed by date or subject according to statutory requirements.	18/19	05/04/2019		Chris Brooks, SIRO Assistant Director for Legal & Democratic Services Martin Chalmers Chief Digital & Information Officer	A Formal ISO27001 Information Governance Gap Analysis has been run with IT Governance and those findings and recommendations will help inform further remedial action. Report is due to be presented in September. An officer action group has been assembled involving Legal, Audit, HR, Corporate Improvement, Digital Transformation & Digital to take this forwards. The Microsoft Office 365 project is looking at the implications of data migration to the cloud, and will seek to put in place controls that manage data migrated on-going.	15-Jan-20	25 or less	Red
52	DoR	Data Storage	Existing data that is being stored needs review with an ambition of deleting all non essential data before transitioning to Office 365 and cloud based operation.	18/19	05/04/2019		Chris Brooks, SIRO Assistant Director for Legal & Democratic Services Martin Chalmers Chief Digital & Information Officer	Office 365 Project roll out with Northgate and their Gold Partner Risual. Workshops have been held which will now go forwards to inform the data migration strategy. Advice has also been sought from other Berkshire Unitary Authorities to learn from their migration experiences and recommendations.	16-Jan-20	25 or less	Red
53	DoR	Data Storage	A decision needs to be taken regarding the future of the Mailmeter product. Microsoft will have products available that will match what it does for email access so an option review needs to establish whether to retain the software.	18/19	05/04/2019		Chris Brooks - Assistant Director of Legal & Democratic Services	A corporate instruction has been given to cull Mailmeter data to 3 years. In order to do this an additional Waterford's Product has been purchased (ComplyKey) and installed on an upgraded server needed to execute the cull. This server has now processed the backlog of email which built up through the upgrade process. Once outstanding Data Protection Subject Access Requests have been processed, the cull to 3 years can be instigated. This will manage the GDPR Data Protection Risk associated with held email, and then its future can be determined as part of the O365 Microsoft Strategy. The project for O365 is being taken forward with Northgate and their Microsoft gold Partner Risual, with their recommendations feeding into to a further decision process.	16-Jan-20	26 to 50	Amber

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54	DEGNS	Homes for Reading	It is recommended that Homes for Reading establishes a standard proforma for the documentation of its systems and procedures, including: a) ensuring these are reviewed and where necessary, updated at regular intervals; b) ensuring that the date of review / update is clearly identified; and c) that these procedures are reviewed, agreed and approved by an appropriate person.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	HfR has implemented a standard format for procedures, including version control and review processes for key company policy including Health and Safety, Complaints and Fair Wear and Tear, Financial authorisation, Signatories etc. HfR has also implemented key process procedures to aid the flow of activity and to control decision making via gateway authorisations. This processes are available to all service providers. Whilst version control is in place, it is agreed by HFR to implement timescales governing the frequency of review to ensure its processes remain current. SAG to review systems and procedures required in view of the new operating model once the governance has been approved by the Board. Board to meet in February.	15-Jan-20	51 to 75	Amber
55	DEGNS	Homes for Reading	Housing should consider repeating the local market testing exercise for the supply of goods and services to ensure that RBC procurement guidelines are being met and best value is achieved.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	HfR has raised this issue with all its Service Providers. HFR spend with suppliers is likely to reduce in 19/20 as a result of its revised operating approach. HFR is seeking to monitor the spend on white goods and cleaning etc., and will agree at Board whether to procure suppliers directly or ask service providers to update existing contract arrangements. Issue to be discussed at SAG meeting following Board Meeting approval in February	15-Jan-20	51 to 75	Amber
56	DACHS	Direct Payments - follow up	In order to demonstrate and tighten controls over the use of public funds it is recommended, to improve the monitoring of pre-paid cards, that a verified list of suppliers and account numbers is used to be quickly checked, regularly updated and used to substantiate service users' pre-paid card expenditure.	18/19	02/04/2019		Stephen Saunders, Principal Personal Budget Support Officer	A verified list of 90 suppliers and account numbers has been implemented. The only outstanding element of this is a process to verify account numbers of regular PAs (there will be less of these to add than suppliers). Options for this have been discussed with Audit and put forward for a decision in the new year.	20-Dec-19	76 or more	Green
57	DACHS	Direct Payments - follow up	To assist with the current back log of monitoring reviews, it is recommended that alternative monitoring strategies are considered. For example DPB service users could be split into different review periods, with those with the longest outstanding reviews allocated to the first review periods with reminder letters being sent 2 months prior to the review month so that the supporting documents are received the month before, giving the PBST sufficient time to ensure the required documents are received on time for the review to be carried out. The PBST should establish a target by which the backlog of reviews should be cleared within a certain date and then creating a set routine for the team and service users in the future. It is also recommended that PBST performance is monitored by senior management and included as part of the DMT's regular review of performance management.	18/19	02/04/2019		Stephen Saunders, Principal Personal Budget Support Officer	A Proportional Monitoring Scorecard has been developed and implemented in Mosaic. Significant progress has been made on the backlog with only 20% now more than 3 months overdue. Performance statistics for the team have been developed and are recorded weekly. 170 cases are up to date, with 75 less than 3 months and 70 more than 3 months overdue. This compares to figures from April when 57 were up to date, with 32 less than 3 months and 192 more than 3 months overdue. The intention is for these figures to become part of the DACHS performance board reports.	20-Dec-19	76 or more	Green
58	DoR	Payroll	The payroll control codes balancing procedure document should be updated to reflect current practice and be stored in a location where it will be available to staff.	18/19	26/06/2019		Sharon Brown, Payroll & Pensions Manager	A review of the payroll control code reconciliation process has been undertaken and the new process has been documented ready to be added into the payroll procedure guide which will be sent to Technical account to review and make amendments prior to finalisation	19-Aug-19	76 or more	Green

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59	DoR	Payroll	The Technical Accountant should set out detailed written guidance notes setting out how the Payroll to GL reconciliation should be produced and agreed. This should include: - Assigning roles, responsibilities and accountability. - Define the scope, purpose and reporting framework for reconciliations. - Approve the accounting approach and the format of the reconciliation templates used e.g. layout, calculations, descriptions, headings, referencing etc. - Define the framework for monitoring the completion status, technical issues, reporting of misbalances and their resolution.	18/19	26/06/2019		Wai Lok, Technical Lead	An initial review has been conducted by the Technical Accountant which has not identified any significant issues with current practice. A further review will be conducted once the Statement of Accounts issues are resolved.	10-Jan-20	76 or more	Green
60	DoR	Payroll	The Technical Accountant should ensure that items outstanding on the monthly Payroll to GL reconciliation are addressed in a timely fashion in order that the reconciliation is complete and a true and fair reflection of activity.	18/19	26/06/2019		Wai Lok, Technical Lead	An initial review has been conducted by the Technical Accountant which has not identified any significant issues with current practice. A further review will be conducted once the Statement of Accounts issues are resolved.	10-Jan-20	76 or more	Green
61	DEGNS	Cedar Court	It is strongly recommended that the operational controls for both regulating and administering bookings and admissions are reviewed and strengthened. This should include the confirmation of:- * availability and scheduling of reservations * terms and conditions of use and the legal responsibilities of the council and hirer * statutory responsibilities associated with letting are identified and complied with i.e. health and safety. * arrivals and departures i.e. keys are signed in and out * any budgetary issues	19/20	21/08/2019		Zelda Wolfle Assistant Director Housing & Communities	Guest Rooms were closed pending review. Guest rooms have been reviewed and are currently not fit for purpose. Bookings for guest rooms were very low at 8% and no issues have arisen whilst the guest rooms have been closed and there are plenty of local hotels and B&B's locally for family and friends to stay when visiting tenants. It is therefore proposed that the guest rooms are closed permanently and options to turn them back into lettable flats are being worked through.	15-Jan-20	Complete	Green
62	DEGNS	Cedar Court	Although Cedar Court is proactively developing procedures to effectively account for all income in future, the following improvements are needed:- * the petty cash float should be banked and procurement cards will be obtained for low level expenditure * a sales invoice / receipt of payment system will be needed and sales invoices should record the treatment of VAT. * payment in respect of room hire should be made by bank transfer and payment card in future (short term interim cheque payments arrangements have been put into place until electronic systems are available) * bills should be paid in advance of service and all arrears are identified * there should be a separation of duties between bookings and payments * staff should receive training on the new systems and the importance of compliance emphasised * occupancy, payments and compliance to procedures should be actively monitored and evidenced * income codes established on Fusion should be used to account for income	19/20	21/08/2019		Zelda Wolfle Assistant Director Housing & Communities	Petty cash float has been banked and payment cards are in place for low level expenditure . Guest room has been closed and options for alternative use of guest room are being considered. Controls no longer necessary	15-Jan-20	Complete	Green
63	DEGNS	Cedar Court	Accounts for the amenity shop should be reconciled back to the operational float and should include stock as well as funds.	19/20	21/08/2019		Zelda Wolfle Assistant Director Housing & Communities	Shop has been closed. Historically there was very little use of the shop by tenants. Items that were purchased on a reasonably regular basis are now being sold through the restaurant on site. The shop will remain closed and options for use of the space will be considered. Controls no longer necessary.	15-Jan-20	Complete	Green

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64	DoR	Freedom of Information	The existing guidance should be communicated effectively, but before doing so the guidance should be reviewed, updated and approved.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services	The existing guidance for FOI's for staff has been updated and reviewed and is on the intranet. The Assistant Information Officer provides the link to the guide when send on each request to the relevant service.	10-Jan-20	51 to 75	Amber
65	DoR	Freedom of Information	Procedures should sufficiently document all steps and processes to be followed and include service standards and performance targets based on statutory requirements. Sufficient time should be built into the process to quality assure the adequacy/completeness of responses. Procedures should also detail the escalation process, both for no response to information by services and for internal reviews and ICO appeals.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services	The FOI guidance for staff details the escalation process, both for no response to information by services and for internal reviews and ICO appeals.	10-Jan-20	51 to 75	Amber
66	DoR	Freedom of Information	All staff should have access to procedures and be trained to comply with them. New and existing staff should be required to complete training and periodic refresher courses on all aspects of Freedom of Information, approved procedures etc.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services	No training yet identified but consultation in process regarding Information Governance.	10-Jan-20	25 or less	Red
67	DoR	Freedom of Information	A defined escalation process should be adopted and followed. This should incorporate when escalation occurs and to whom, complaints which have been referred for an internal review and appeals made to the Information Commissioner's Office.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services	Escalation process agreed and communicated to AD's and. Currently this is a manual process and looking to automated through CRM Firmstep	10-Jan-20	Complete	Green
68	DoR	Freedom of Information	Ideally there should be one central administrative team for FOI requests with one agreed process followed. This should include one email address and one logging and tracking process.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	Formal Consultation to centralise all FOI functions under one team. Process underway and consultation to close 7 Feb. Expected that the new team will be in place by end of March 2020	10-Jan-20	51 to 75	Amber
69	DoR	Freedom of Information	Consideration should be given to using commercial software which tracks requests and warns of approaching deadlines, monitors performance and makes previously disclosed information available on our website, so that the wider public not just the requester can use it.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	A business case has been prepared for Firmstep FOI module which would monitor performance and track requests. This is to be taken to the Digital Futures Board. Paper to be taken to Digital futures for approval. Expected to be implemented by end April 2020	10-Jan-20	51 to 75	Amber
70	DoR	Freedom of Information	We should ensure that online request forms, including emails, automatically send the requester an acknowledgement that includes the text of the request and its date of submission.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	Functionality linked to item 69 – to be implemented by end April 2020.	10-Jan-20	51 to 75	Amber
71	DoR	Freedom of Information	Performance standards (e.g. target set for 95% of responses to be completed within 20 days) on FOI response times should be detailed in the Corporate and Service Plans, with performance reported on a quarterly basis to CMT.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services Isabel EdgarBriancon AD Corporate Improvement & Customer Services	CMT receiving weekly reports to improve turnaround and completion rates. New performance targets to be established following new centralised team set up.	10-Jan-20	25 or less	Red

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72	DoR	Freedom of Information	Monthly reports should be produced for DMT's detailing activities and statistics on the number of requests etc. Targets not met are identified and the reasons investigated and appropriate remedial action taken on a timely basis.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	The Assistant Information Officer and Customer Relations Manager produce a weekly reports on any outstanding FOI requests and on any internal reviews.	10-Jan-20	25 or less	Red
73	DoR	Freedom of Information	Annual performance reporting should include, but not be limited to: • Number of requests each year • Percentage of requests responded to on time • Number received during the quarter • Timelessness of issuing a substantive response • The rates of disclosure of requested information • The numbers of exemptions applied when withholding information • The outcome of internal reviews and external appeals.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	A feature of the Firmstep FOI module will allow to produce such reports. At the current time all requests and internal reviews are logged and recorded if responded to on time. Quarterly report data to be wrapped into Annual summary	10-Jan-20	51 to 75	Amber
74	DoR	Freedom of Information	The Council's Monitoring Officer (or nominated officer) should monitor the progress of all requests to verify that they are processed in accordance with specified timescales (performance indicators).	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	A report on outstanding FOI's is produced to CMT on a weekly basis.	10-Jan-20	51 to 75	Amber
75	DoR	Freedom of Information	The existing Publication Scheme should be reviewed to ensure it complies with the ICO's model publication scheme. The scheme should also ensure that the contents of all publications comply with statutory regulations and guidelines in relation to the information published, advice on accessing additional information etc. The Publication Scheme should be reviewed on an annual basis and include as much information as possible.	19/20	22/08/2019		Isabel Edgar Briancon, Assistant Director for Corporate Improvement and Customer Services	A multi-disciplinary officer working group has been established to lead development of the council's Information Governance Strategy. This work included review of the publication scheme as per this audit recommendation. A business case as been completed for the implementation of a new system to manage FOI enquiries. The solution will provide customers with the ability to search and access previous enquiries.	14-Jan-20	51 to 75	Amber
76	DoR	Freedom of Information	The Council should (a) explain the FOI complaints process on the website, making it clear that the right of appeal to the ICO is normally only available once internal review has been completed (unless the complaint is about a significant delay) and (b) state their target time for completing internal review.	19/20	22/08/2019		Chris Brooks, AD Legal & Democratic Services	To be actioned. All responses outline right of appeal procedure	10-Jan-20	25 or less	Red
77	DoR	Cemeteries and Crematorium	It is recommended that the service's policies and procedures are reviewed on a regular basis and approved by the Head of Service.	19/20	29/07/2019		Lisa Munga, Registration & Bereavement Services Manager Brenda Ellis, Bereavement Services Operations Manager	Most policies are up to dated, however, a full list is yet to be compiled with review dates.	10-Jan-20	51 to 75	Amber
78	DoR	Cemeteries and Crematorium	The Registration & Bereavement Service Manager should in conjunction with RBC's Parks & Open Spaces Manager ensure compliance with RBC's own Contract Procedure Rules so that an up to date agreement or contract is put in place for the grounds maintenance and digging of graves service.	19/20	29/07/2019		Andy Gillespie, Parks & Open Spaces Manager Lisa Munga, Registration & Bereavement Services Manager	This has been raised with the Parks team - follow by the end of Jan 2020	10-Jan-20	25 or less	Red
79	DoR	Cemeteries and Crematorium	The procedures and processes for managing and monitoring debt need to strengthened to actively reduce and preventing debt arising by prompt invoicing and regular distribution of aged debtors reports. It is recommended that the Registration & Bereavement Service Manager agrees this further with the Accounts Payable Manager.	19/20	29/07/2019		Chris Beauchamp, Accounts Payable Manager Matt Davis, Assistant Director of Finance	New process in place for managing the collection of aged debts.	14-Jan-20	Complete	Green

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80	DoR	Cemeteries and Crematorium	It is recommended that the Bereavement Service Operations Manager establishes a policy to support the internal control check framework detailing the different internal monitoring procedures and ensuring work is carried out according to the service's policies and guidelines.	19/20	29/07/2019		Brenda Ellis, Bereavement Services Operations Manager	This work is in progress and there are assurances in places that all work is carried out according to the service's policies and guidance	15-Jan-20	26 to 50	Amber
81	DACHS	Eligibility Risk and Review Group	The ERRG should consider developing a standard approach to the way(s) that information around decisions is captured and recorded so that there is a consistent approach that fully reflects the process(es) followed. As part of this, the ERRG may wish to consider: (a) developing a formal policy / procedure with respect to the decision making process that can be applied and referenced in decisions taken. (b) agreeing a set approach to the information that will be recorded with respect to each decision, including where this will be held on Mosaic (c) periodically performing reviews / audits of the information held with respect to ERRG decisions and records in order to confirm that it complies with requirements.	19/20	21/08/2019		Paula Johnston, Locality Manager	The decision making process is outlined in the ERRG terms of reference which is provided to all participants in the ERRG, and all operational staff. This includes a set approach to the information that will be recorded in terms of the basis for the decision made and where it is recorded. The Assistant Director is reviewing around 50% of the decisions recorded weekly to ensure that they comply with requirements.	2-Jan-20	Complete	Green
82	DACHS	Eligibility Risk and Review Group	The ERRG should: (a) Send periodic reminders to staff regarding its policies, procedures and expectations with respect to the recording of information within Mosaic. (b) Periodically review information held within Mosaic to ensure that records are completed correctly.	19/20	21/08/2019		Jon Dickinson - Deputy Director of DACHS	TOR has been updated Jan 2020 and these will be distributed to all staff to ensure understanding and compliance of ERRG is adhered to. Ad hoc audits/reviews of Mosaic records following ERRG decisions are carried out to ensure records are clear and complete.	8-Jan-20	26 to 50	Amber
83	DACHS	Eligibility Risk and Review Group	The terms of reference for the ERRG should be reviewed and approved annually.	19/20	21/08/2019		Jon Dickinson - Deputy Director of DACHS	Terms of Reference for ERRG have been reviewed and signed off and will be distributed to all staff	8-Jan-20	Complete	Green
84	DACHS	Eligibility Risk and Review Group	The ERRG is advised to develop an attendance log for meetings in order that it can demonstrate that decisions have been taken by appropriate personnel and in compliance with the terms of reference for the group.	19/20	21/08/2019		Jo Purser, Locality Manager Adult Social Care Long Term Services	Attendance log developed and in place	11-Nov-19	Complete	Green
85	DoR	VAT internal controls	The VAT Manual should be reviewed and approved on at least an annual basis and a notification made to staff if updates and amendments have been made.	19/20	30/09/2019		Mike Hirst, Chief Accountant	Completed, VAT manual reviewed and approved	10-Jan-20	Complete	Green
86	DoR	VAT internal controls	The processes and procedures for the completion of the monthly VAT return should be fully documented: - the control design should be documented and the requirements upon officers set out	19/20	30/09/2019		Mike Hirst, Chief Accountant	Completed, VAT procedure documented	10-Jan-20	Complete	Green

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87	DoR	VAT internal controls	The responsibility for the completion of all elements of the monthly VAT return should be set out, documented and monitored in order to ensure that the process is followed.	19/20	30/09/2019		Mike Hirst, Chief Accountant	Completed. Process documented and monitored	10-Jan-20	Complete	Green
88	DoR	VAT internal controls	The VAT Accountant / Chief Accountant should set out within working papers the detailed rationale for the treatment of errors. The Accountancy team should ensure that there are knowledge transfer arrangements in place in the event that key staff leave the organisation.	19/20	30/09/2019		Mike Hirst, Chief Accountant	Completed. Treatment of errors documented	10-Jan-20	Complete	Green
89	DoR	VAT internal controls	The VAT Accountant / Chief Accountant should document information, format and structure to be held within the working folders of the monthly VAT return.	19/20	30/09/2019		Mike Hirst, Chief Accountant	Completed and documented	10-Jan-20	Complete	Green
90	DoR	VAT internal controls	(a) The checks to be performed by the reviewers of the monthly VAT return and the arrangements that are in place when staff are absent should be documented. (b) The VAT and Tax Accountant should ensure that meetings are organised in a sufficiently timely fashion to ensure that there is opportunity for appropriate officers to review the completed return.	19/20	30/09/2019		Mike Hirst, Chief Accountant	Completed. Checks and reviews undertaken	10-Jan-20	Complete	Green
91	Cross cutting	Secure Communication	Until there is a coherent mandatory regime for email communication the authority needs to reinforce messages around secure communication and basic data security awareness around knowing who you are talking to and confirming that communication is secure.	19/20	01.04.20		John Barnfield, ICT Technology & Services Manager	Important System Information Messages have ben issued to all staff reminding them of the need for and measures to take to ensure communications are secure. These will continue as an on-going reminder to staff, CC2i Dojo On-line Training is also being purchased that also provides Cyber Security, Information Governance and Councillor Security Training options that will help to cement security awareness.	2-Jan-20	51 to 75	Amber
92	Cross cutting	Secure Communication	There are reporting solutions available from Third Parties that will check and report correct compliance with the standard against listed domain names. Some authorities are using this approach to trigger further email processes or "force domain TLS" between correctly configured organisations for additional security. Until the Standard has been universally correctly implemented across the Public Sector, this further intervention is all that will ensure email is protected appropriately. This will need further work and investigation by the Council's ICT Partner Northgate Public Services limited, and should be understood this is to overcome the problems created by other Public Sector bodies adopting the standard incorrectly.	19/20	01.04.20		John Barnfield, ICT Technology & Services Manager	A Work Scoping Request has been raised with Northgate to scope out the work for these changes and to quote for the associated works. This can then be commissioned, prioritised and scheduled within the Council's overall ICT Programme of work.	2-Jan-20	25 or less	Red
93	DEGNS	Food hygiene inspections	The Food and Safety Team should carry out interventions at all food hygiene establishments in the area, at a frequency which is not less than that determined under the intervention rating scheme set out in the FLCoP (Food Law Code of Practice).	19/20	25.9.19		Aoife Gallagher, Principal Environmental Health Officer Lisa Richards, Licensing Food & Safety Manager	Existing risk rated businesses are up-to-date. Still to put in system where unrated premises are done within 28 days.	13-Jan-20	51 to 75	Amber
94	DEGNS	Food hygiene inspections	The service should : 1) Revise the Internal Monitoring procedure to ensure it is fit for purpose and reviewed annually 2) Ensure all internal monitoring activities are carried as described in the Internal Monitoring Procedure.	19/20	25.9.19		Aoife Gallagher, Principal Environmental Health Officer Lisa Richards, Licensing Food & Safety Manager	Internal monitoring procedure updated and implemented	13-Jan-20	Complete	Green

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95	DEGNS	Parks	Information about work done and resources employed should be recorded and reviewed on a crew basis and show each individual the scheduled and ad hoc task(s) undertaken, the vehicle used and show the actual start and finish times for employees involved.	19/20	25.9.19		Andy Gillespie, Parks & Open Spaces Manager David Moore, Neighbourhood Services Manager	The time sheets have been revised in line with the recommendations have been completed as required and staff have been filling in as required	15-Jan-20	Complete	Green
96	DEGNS	Parks	Overtime work should be clearly described and related to work schedules or specific requests from management and recorded as in rec 1.	19/20	25.9.19		Andy Gillespie, Parks & Open Spaces Manager David Moore, Neighbourhood Services Manager	included on time sheet as per recommendation	15-Jan-20	Complete	Green
97	DACHS	Adult Residential & Nursing Care Contributions	The FAB team should ensure audit trails of financial assessments remain up to date, evidenced and relevant to the service users' personal financial circumstances and those services received:- * those financial documents reviewed should be physically substantiated rather than relying upon telephone confirmations made by the FAB team * the review comments by officers of such inspections should be complete and documented * in each case, the next financial assessment review date should be completed and monitored * regular reports on the completion status of financial assessments should be produced	19/20	23.9.19		Jo Purser, Locality Manager Adult Social Care Long Term Services	1) Advantage declaration of interest forms have been completed by FAB and records have been clamped down by Academy Control Systems Team so FAB, so FAB do not have access to these records. Declaration of interest forms are being reviewed to ensure they are appropriate for the team to sign. Complete by 30.11.19 2) TPTU & FPTU's contracts have been written by legal, approved by legal & Jon Dickinson, these are being finalised and will be inserted to Mosaic. Complete by 30.11.19 3) FAB contact DWP/HB/CTS and record if information is recorded, if no information held by DWP/HB/CTS, requests for hard copies to be sent to FAB Complete 4) Complete process in pace that the FAB team leader approves team members and Locality manager completes team leaders. Complete	11-Nov-19	Complete	Green
98	DACHS	Adult Residential & Nursing Care Contributions	The Council should ensure wherever possible direct debt facilities are put into place whenever a financial contribution is to be recovered or arrange for the service user to pay to carer(s) supplier directly. Where a direct debt cannot be put into place consideration should be given to offsetting the carers invoice so that the contribution is collected by the carer instead of the Council.	19/20	23.9.19		Jo Purser, Locality Manager Adult Social Care Long Term Services	5) Direct debits are being sent out by FAB with every chargeable outcome letter, FAB send out direct debits on requests via telephone/emails, people are directed to the RBC website where they can download the direct debit form. Complete 6) Client contribution are being completed every day so these are being checked, if there is a difference in the client contribution, the team leader authorises these Complete 7) FAB check that addresses are correct (procedure/process in place), Mosaic has several users outside of FAB, Teams need to ensure any updated addresses are shared with Accounts Receivable for billing - Complete	11-Nov-19	Complete	Green
									Status		
									25 or less	17	
							Red %	**23**	26 to 50	6	
							Amber %	**36**	51 to 75	35	
							Green %	**41**	76 or more	19	
									Complete	21	
								100	Total	98	