

**READING BOROUGH COUNCIL REPORT BY
EXECUTIVE DIRECTOR OF RESOURCES**

TO:	AUDIT & GOVERNANCE COMMITTEE		
DATE:	12th October 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.
- 1.3 An update on progress with the implementation of Internal Audit Recommendations in relation to ASC Financial Assessments (lines 97 & 98 of January tracker) is also included (Appendix 2) as requested by the Committee.
- 1.4 Appendix 1 attached sets out all audit recommendations, the status of each recommendation, the officer responsible for implementing it and progress with delivery.

2. RECOMMENDED ACTION

- 2.1 The Committee are asked to consider the report.

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

Appendix 2 - Update on progress with the implementation of Recommendations in relation to ASC Financial Assessments

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 Internal Audit recommendations and updated management responses since the last Committee are provided in Appendix 1 attached. For continuity, and ease of future monitoring, a column has been added containing a unique tracker recommendation number.
- 4.2 19 new recommendations have been added to the report since the last meeting.
- 4.3 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.
- 4.4 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) can 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 122 Internal Audit recommendations on the tracker attached at Appendix 1, the status is as follows

4.6

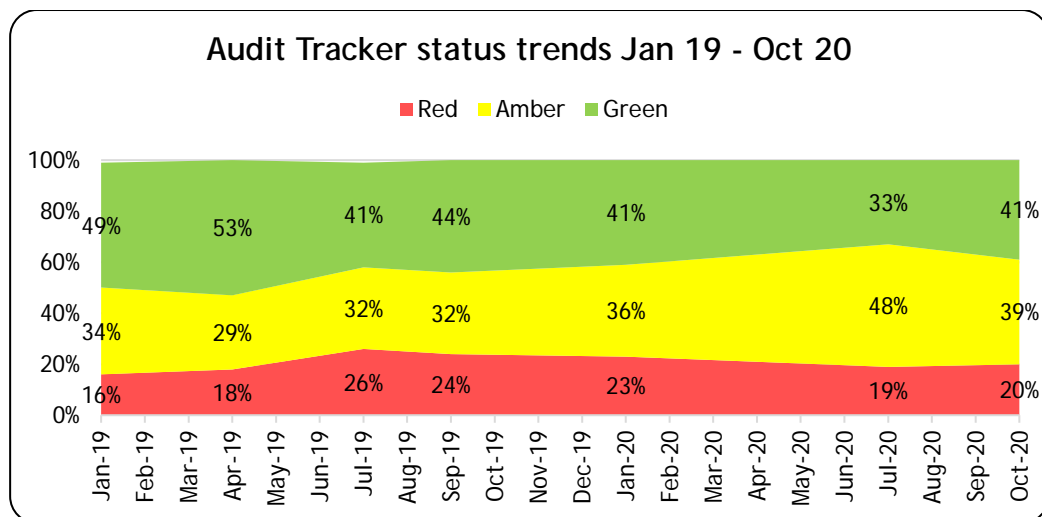
Status	Percentage	Number
Green	41	50
Amber	39	48
Red	20	24

Of the 50 recommendations reported as Green, 26 are reported as fully implemented ie Complete.

RAG Status	Audit & Governance Meetings			
	Jan 20	July 20	Oct 20	Trend
Green	41%	33%	41%	Increase
Amber	36%	48%	39%	Decrease
Red	23%	19%	20%	Increase

The Covid 19 pandemic continues to impact on the capacity of managers who have been focussed on dealing with the crisis rather than operational matters.

The graph overleaf shows trends in status for recommendations presented to Audit & Governance meetings over the past two years. There has been an increase of 8% in those rated green and a 9% decrease in those which are amber. Red rated recommendations have increased by 1%.



Update on ASC Financial Assessments Benefits (FAB) progress with implementation of Internal Audit Recommendations

- 4.7 Implementation of the Internal Audit recommendations for ASC Financial Assessments Benefits (FAB) was reported as complete at the January 2020 meeting of this committee, at which a request was made for a further update on progress. This is attached at Appendix 2.

4.8 Finance Improvement Programme

As reported to the last Audit and Governance Committee, outstanding recommendations in respect of Accounts Payable, Accounts Receivable and Reconciliations are being dealt with as part of the Finance Improvement Programme which is reported elsewhere on the agenda.

5. CONTRIBUTION TO STRATEGIC AIMS

- 5.1 The proposals contained in the report support the Council's Corporate Plan priority of "Ensuring the Council is Fit for the Future" and therefore remains financially sustainable to deliver its service priorities.

6. COMMUNITY ENGAGEMENT AND INFORMATION

- 6.1. Audit plans and the implementation of recommendations tracker will continue to be reported to this Committee.

7. ENVIRONMENTAL IMPACT

- 7.1 The Council declared a Climate Emergency at its meeting on 26 February 2019. There are no specific environmental or climate change implications to report in relation to the recommendations set out in this report.

8. EQUALITY IMPACT ASSESSMENT

- 8.1 The equality duty is relevant to the implementation of Audit recommendations.

Specific recommendations are subject to consultation and equality impact assessments where required and are progressed as appropriate.

9. LEGAL IMPLICATIONS

- 9.1 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.

10. FINANCIAL IMPLICATIONS

- 10.1 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.
- 10.2 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.
- 10.3 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.
- 10.4 Whilst there are still 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.

11. BACKGROUND PAPERS

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

Unique Tracker 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	Status (% Complete)	Overall Status
1 16/17	DoR	Bank rec & control account reconciliations	<p>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.</p> <p>2. Greater staff/resource resilience is required to ensure the reconciliations are completed on a timely basis throughout the year.</p> <p>3. Departments should be required to provide a reconciliation position statement each month.</p> <p>4. Response will be addressed in rec 5 2017-18 action plan</p> <p>5. In conjunction with recommendation 3, reconciliation needs to be brought up to date.</p> <p>6. The completion and review of the bank reconciliation status MUST be a monthly key priority.</p>	16/17	09/02/2017	4-Oct-17	Mike Hirst - Chief Accountant	Recommendations 1 - 5 are being addressed through the production and implementation of a corporate approach for producing reconciliations, which is a key strand of the Finance Improvement Programme. . Bank reconciliations are now up to date, and are completed, reviewed and authorised by the 21st of each month. Emphasis is currently being placed on ensuring that the timeliness of monthly bank recs does not slip and in refining / improving the reconciliation.	11th September 2020	Not Implemented	51 to 75	Amber
2 16/17	DoR	Bank rec & control account reconciliations	<p>Following implementation of recommendation 1 of last years action plan, business process documents should be written for each reconciliation process to include:</p> <ul style="list-style-type: none"> • 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	09/02/2017	4-Oct-17	Mike Hirst - Chief Accountant / Wai Lok Technical Lead	<p>The Technical Accounting team have introduced new procedures which ensured that appropriate bank reconciliations were in place - with all reconciliations now being completed, verified and signed off by the 21st of each month.</p> <p>The other control account reconciliations are being addressed by the Finance Improvement Programme, which will review and rationalise all Control, Holding and Suspense codes to ensure that they facilitate efficient and effective working practice, and develop a scheduled review process to ensure that they are reconciled at appropriate intervals. This aspect of the programme is anticipated to reach conclusion before the end of October.</p>	11th September 2020	Not Implemented	51 to 75	Amber
3 18/19	DoR	Creditors/AP	Operational issues identified should be addressed in new procedure manual to avoid reoccurrence.	18/19	01/05/2018		Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager Jennifer Bruce - Financial Systems Manager / Ranbir Heyre - Senior Project Manager	24 sets of operational procedure notes have been prepared and are now under review. Once signed off, the procedures will comprise a template for all activities undertaken by the AP / AR teams, ensuring that previously encountered operational issues do n to reoccur. This is being addressed as an integral element of the AP / AR Transformation project.	11th September 2020	Not Implemented	76 or more	Green

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4 16/17	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	25/03/2017	1-May-18	Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Ranbir Heyre - Senior Project Manager	24 sets of operational procedure notes have been prepared and are now under review. Once signed off, the procedures will comprise a template for all activities undertaken by the AP / AR teams, ensuring that previously encountered operational issues do not reoccur. This is being addressed as an integral element of the AP / AR Transformation project. A SLA has been 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 which is being addressed as an integral element of the AP / AR Transformation project.	11th September 2020	Part Implemented	76 or more	Green
5 16/17	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	23/03/2017	1-May-18	Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager	AP has completed the supplier data cleanse work, reducing the number of active supplier sites from 15,808 to 8,550. Foster Carers and Social Care Direct Payment clients have been identified and now have their own Supplier Type to improve the reporting. Suppliers will be further classified in Fusion by Business Classification and Pro-class code, which should reduce the amount of new suppliers created. Once the supplier work has been completed, the use of Supplier Portal will be increased and	11th September 2020	Not Implemented	51 to 75	Amber
6 16/17	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	23/03/2017	1-May-18	Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Kate Graefe - AD Procurement	Cull of inactive suppliers all done. The role of supplier set up and maintenance has moved to procurement who have recruited to the position, they are also undertaking work to categorise suppliers, so that new supplier requests can be appropriately challenged where existing suppliers and contracts cover the requirements.	24th September 2020	Part Implemented	76 or more	Green
7 17/18	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	05/06/2017	7-Feb-18	Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Kate Graefe - AD Procurement	Cull of inactive suppliers all done. The role of supplier set up and maintenance has moved to procurement who have recruited to the position, they are also undertaking a project to create a preferred supplier list.	11th September 2020	Part Implemented	51 to 75	Amber
8 17/18	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	05/06/2017	7-Feb-18	Andy Jehan - 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 October 2020	25th September	Not Implemented	51 to 75	Amber
9 17/18	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	16/02/2018	01-Jun-18	Jo Purser, Locality Manager Adult Social Care Long Term Services	The income target for 20/21 was reviewed, a manageable target was identified with the aim for the team being cost neutral. Progress against this target will be monitored as part of the budget monitoring process.	21 April 2020	76 or more	Complete	Green

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10 17/18	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	06/04/2017	31-May-18	Mike Hirst - Chief Accountant / Stuart Donnelly - Financial Planning & Strategy manager / Ranbir Heyre - Senior Project Manager	Daily reports produced and sent to owners of feeder systems for checking that totals loaded correctly. Subjective and objective codes and structures are currently undergoing a full review as part of the finance improvement programme to ensure better alignment with the SERCOP subjective analysis and to meet reporting requirements going forwards.	11th September 2020	51 to 75	51 to 75	Amber
11 18/19	DoR	General Ledger	All journals need proper designation as to the type of journal and its purpose.	18/19	04/06/2018		Wai Lok, Technical Lead	The task is complete and all journals have been referenced and have working papers attached.	28 September 2020	76 or more	Complete	Green
12 18/19	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	04/06/2018		Wai Lok, Technical Lead	Following the closure of accounts 2017-18 and 2018-19, it has been identified that holding codes be rationalised. Under a strand of the Finance Improvement Programme, with the involvement of the Financial Planning & Strategy Manager, Technical Team and the Financial System Team, subjective and objective codes are in process of being reviewed, with a reduction in quantum of 25 - 40% currently being anticipated. A holding and suspense code review will follow.	24-Sep-20	51 to 75	51 to 75	Amber
13 16/17	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	08/02/2017	29-Sep-17	L&D - Russell Gabbini	A review has been undertaken by HR and OD but does rely on managers now keeping the information up to date	22nd September	Part Implemented	Complete	Green
14 16/17	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	08/02/2017	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, but have been unable to meet due to the Covid 19 situation. 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. There is plan to procure software which will provide an interface with iTrent to ensure that training undertaken on LearningPool will be automatically updated and therefore provide accurate data regarding compliance training. The work to implement this should be completed by August 2021.	30 June 2020	Part Implemented	51 to 75	Amber
15 16/17	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	07/10/2016	9-Apr-18	Michael Graham - Assistant Director of Legal & Democratic Services	This is to be actioned by way of a Project commissioned by the Information Governance Board in September 2020. Project timeline yet to be finalised.	23 September 2020		25 or less	Red

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16 16/17	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	07/10/2016	9-Apr-18	Michael Graham - 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. 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. PID approved for Information Governance project at the Information Governance Board which will result in greater ownership of information assets.	23 September 2020		51 to 75	Amber
17 16/17	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	17/10/2016	01-Nov-17	Jon Dickinson - Deputy Director of DACHS	This continues to be monitored regularly through reporting and at Performance board. Numbers are significantly lower than before and challenge is set to continue to reduce any anomalies. Weekly reports are distributed to managers for data accuracy. Any outstanding data quality issues are being challenged at the DMT and/or performance board.	02 July 2020	Part Implemented	Complete	Green
18 16/17	DACHS	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	17/10/2016	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.	24 September 2020	Not Implemented	76 or more	Green
19 17/18	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	29/09/2017		David Munday Consultant in Public Health	The corporate recharges for 20/21 will be processed by December	29/09/20		76 or more	Green
20			N/A							Not Implemented		
21 16/17	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	30/09/2016	14-Jul-17	Mark Worringham - Planning Policy Team Leader	The Exacom System and updated procedures are now in place. This provides recording, collecting and monitoring the payment status of S106 monies. 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 Exacom system. Indexation and revised amounts are 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 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 has been signed off by managers. Access to Finance systems agreed to allow Planning to generate reports, has now been provided, and this means the Infrastructure and Monitoring Officer can now carry out reconciliation with Finance records.	23/09/2020	Part Implemented	Complete	Green

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22 16/17	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	02/11/2016	14-Jul-17	Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Ranbir Heyre - Senior Project Manager	12 petty cash/voucher floats now closed. Remaining RBC petty cash/voucher schemes to be closed in the coming months. Review to be undertaken to ensure that adequate controls and procedures are in place regarding usage of cash by the Deputies team. This will be incorporated within the end-to-end Finance Transformation Project.	11th September 2020	Not Implemented	Complete	Green
23 16/17	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	02/11/2016	14-Jul-17	Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Ranbir Heyre - Senior Project 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. Review to be undertaken to ensure that adequate controls and procedures are in place regarding usage of cash by the Deputies team. This will be incorporated within the end-to-end Finance Transformation Project.	11th September 2020	Not Implemented	51 to 75	Amber
24 16/17	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	12/12/2016	24-May-17	Michelle Crick - Waste Services Manager / David Moore - Neighbourhood Services Manager	A waste management software system has been purchased. The Whitespace system is in place and the link between green waste payments and directly updating schedules is live. The system is live for crews to access their scheduled work, and report any exceptions in real time. The call centre have access to view collections and exceptions to manage missed bin reports and collection enquiries. There has been an issue with connectivity of the missed bins crew reporting element which has now been resolved, and the web team are working on this element for testing. The bin delivery process is in design phase and the Trade Waste service implementation is underway. 01.07.20 The trade waste service has yet to be added to the whitespace system due to delays with the configuration of the system. This will now be carried out by the end of 2020. The number of bins and the frequency is not recorded on the Flare system. A capital investment in a weighing bin lift was made in 2019 and all bins are now weighed and overweight customers charged for the additional waste collected. Some customers have been discontinued as a result and the system is now monitored every day.	30 June 2020	Not Implemented	76 or more	Green

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25 18/19	DoR	Additional Payments	<p>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.</p> <p>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.</p> <p>Policies and procedures should be publicised and promoted to relevant staff and managers and be available on Iris.</p>	18/19	31/03/2019		Shella Smith - AD of HR and Organisational Development	A review of all employment policies is already underway but had to be delayed due to Covid. The revised policies will need to be consulted on or negotiated with the recognised trade unions (as appropriate) and approved by Personnel Committee. The policies covered in this audit will be prioritised.	22 September 2020		51 to 75	Amber
26 18/19	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	18/10/2018		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. We decided to keep this action open until we have confirmed how Transport ICT will link in with the ICT Future Operating Model. We have now determined that the Transport network requirement should be assessed as part of the network services tower procurement being undertaken by the as part of the project implementing that model. That procurement is scheduled for Q3 2020	09 September 2020	51 to 75	76 or more	Green
27 18/19	DoR	Network Security (ICT)	Council make Cyber Security and Cyber awareness training mandatory for staff	18/19	18/10/2018		John Barnfield (On behalf of) Russell Gabbini - Organisational and Workforce Development Manager	CC2i Dojo Training has been rolled out to council staff with a communications launch and an open invitation extended to BFFC to enrol to deploy to their staff.	18 June 2020		Complete	Green
28 18/19	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	18/10/2018		John Barnfield - ICT Technology and Services Manager	The Council's approved IT Policies Link to the Councils Disciplinary Processes and reminders have been issued to staff reminding laptops must be routinely reloaded. The IT Policy has also been included for reference as part of Cyber Security and Information Governance training rolled out June 2020 via Learning Pool.	18 June 2020	51 to 75	Complete	Green
29 18/19	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	19/09/2018		John Barnfield - ICT Technology and Services Manager	As replacement of the Council's SIEM Monitoring tool is not a practical option given the impending changeover to the Future Operational Model, Northgate have been asked to provide proactive reporting from Forcepoint(WebSense), Watchguard (Firewall), Active Directory (Logins), Trend (Antivirus), Splunk (existing limited Security Incident Event Management) in order to produce a summary dashboard of threats managed to be reviewed as part of the monthly Operations Board Monitoring with Northgate Publics Services Limited. Northgate have now produced reports from ForcePoint/WebSense and Active Directory, (including weak login passwords). Still awaiting information from Watchguard and Trend to build into the summary reports, but NPS Resources have been assigned.	9th Sept 2020	26 to 50	51 to 75	Amber

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30 18/19	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	07/11/2018		Nick Penny Strategic Business Partner	The 19/20 grant return has been signed off	29-Sep		Complete	Green
31 18/19	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	07/11/2018		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.	24 September 2020		76 or more	Green
32 18/19	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	27/11/2018		Jo Purser, Locality Manager Adult Social Care Long Term Services	NHSE has reviewed the Berkshire West CHC process and will be making recommendations for the CCG and partner agencies to implement. This will be monitored by NHSE.	21 April 2020		Complete	Green
33 18/19	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	18/12/2018		Michael Graham, AD of Legal and Democratic Services Sheila Smith, AD of HR and Organisational Development	A new policy has been drafted and is currently with the TUs for discussion ahead of seeking Personnel Committee approval in November 2020	22 September 2020	76 or more	76 or more	Green
34 18/19	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	18/12/2018		Michael Graham, AD of Legal and Democratic Services Sheila Smith, Head of HR and Organisational Development	A reminder will be sent once the new Gifts and Hospitality Policy has been agreed by Personnel Committee (see 7419/20). Moving forward it is hoped that the process can be automated through iTrent but this is not currently possible (see 11620/21)	22 September 2020		51 to 75	Amber
35 18/19	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	18/12/2018		Sheila Smith, AD of HR and Organisational Development	This is the same as 36 18/19. This has not been possible as iTrent does not have the capability to do this. A new version of iTrent is due for release shortly which should hopefully make this possible.	22 September 2020		51 to 75	Amber

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36 18/19	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	18/12/2018		Shella Smith, AD of HR and Organisational Development	This is the same as 36 18/19. This has not been possible as iTrent does not have the capability to do this. A new version of iTrent is due for release shortly which should hopefully make this possible.	22 September 2020		25 or less	Red
37 18/19	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	05/12/2018		Charan Dhillon Assistant Director, Property & Asset Management	Some consideration has been given to centralising the property management function. This could be achieved by implementing a Corporate Landlord Model and there is some acceptance to such an approach. The work will be taken forward as part of 'Redesigning Reading'	30/09/20		26 to 50	Amber
38 18/19	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	05/12/2018		Charan Dhillon Assistant Director, Property & Asset Management Assistant Director of Finance	The systems landscape is currently being clarified. A Peer Review by Hampshire County Council is being carried out that will set out the current position, the issues with it and outline potential solutions. This review is due to complete in December 2020. □	30/09/20		51 to 75	Amber
39 18/19	DoR	Debtors - follow up review	<p><i>New recommendation</i></p> <p>The procedures and processes for managing and monitoring sundry debt need to be strengthened to actively reduce and prevent the current level of debt. The following areas should be considered:-</p> <ul style="list-style-type: none"> * 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		Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Ranbir Heyre - Senior Project Manager	New processes and procedures for managing the sundry debts are to be introduced when Accounts Receivable move to Oracle Fusion. This will generate specific reports to services which will enable the collection teams to be more efficient. New processes are in place with regards to ASC debt and its collection. This will be addressed as part of the end-to-end AR transformation project	11th September 2020		51 to 75	Amber
40 18/19	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).	30 June 2020		complete	Green

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41 18/19	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. Due to a 50% turnover in staff in this team recently, all procedures are currently under review to ensure fit for purpose and a number of new procedures written to allow skills transfer.	23/9/20		76 or more	Green
42 18/19	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, there was an aim to have this completed by June 2020 if not too resource intensive, however due to Covid, this will need to be extended till December 2020.	23/9/20		25 or less	Red
43 18/19	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, there was an aim to have this completed by June 2020 if not too resource intensive, however due to Covid, this will need to be extended till December 2020.	23/9/20		25 or less	Red
44 18/19	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 have been reviewed to ensure they are up to date and contain the elements highlighted in the audit report. Due to a 50% turnover in staff in this team, all procedures are currently under review to ensure fit for purpose. The Council Tax reconciliation process has undergone a review by the System Control Team Manager, there has been a delay in completion due to the additional reconciliation required as a result of the Civica upgrade.	23/9/20		76 or more	Green
45 18/19	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		Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Kate Graefe - AD Procurement	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 completed, documentation of the new supplier process has been drafted.	11th September 2020		76 or more	Green
46 18/19	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		Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Kate Graefe - AD Procurement	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	11th September 2020		51 to 75	Amber
47 18/19	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		Mike Hirst - Chief Accountant / Andrew Jehan - Exchequer Manager / Kate Graefe - AD Procurement	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 completed, documentation of the new supplier process has been drafted.	23rd September 2020		76 or more	Green
48 18/19	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		Michael Graham, SIRO Assistant Director for Legal & Democratic Services Martin Chalmers Chief Digital & Information Officer	The Information Governance Group has been assembled involving Legal, Audit, Corporate Improvement, Digital Transformation & Digital to take this forward. There are two ongoing projects which will review data creation, storage, retention and deletion. The first is the Smarter Working project (to realise the benefits of O365) and the second is the project to implement the Information Management Strategy.	23 September 2020		26 to 50	AMBER

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49 18/19	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		Michael Graham, 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, 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. See also action above which is relevant to this. Progress is ongoing.	23 September 2020		26 to 50	Amber
50 18/19	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		Michael Graham, SIRO Assistant Director for Legal & Democratic Services Martin Chalmers Chief Digital & Information Officer	See above. Action is ongoing.	23 September 2020		26 to 50	Red
51 18/19	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		Michael Graham- 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. This will manage the GDPR Data Protection Risk associated with held email, and then its future can be determined as part of the Q365 Microsoft Strategy. Required actions are being reviewed by new Assistant Director to allocate tasks. Further information on progress to be provided at next update.	02 July 2020		26 to 50	Amber
52 18/19	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.	02 July 2020		Complete	Green
53 18/19	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	Local market testing exercise complete	02 July 2020		Complete	Green

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54 18/19	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 suppliers and regular PAs account numbers has been implemented.	25 June 2020		Complete	Green
55 18/19	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, though work required from the team as part of the Covid-19 response has meant little monitoring has been completed. The team is now fully resourced and the focus has returned in the last two weeks to making progress on the backlog. Performance statistics for the team have been developed and are recorded weekly. 96 cases are up to date, with 84 less than 3 months and 161 more than 3 months overdue. This compares to figures from April'19 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 from August.	25 June 2020		76 or more	Green
56 18/19	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. The process has been agreed with the Technical accountant.	02 July 2020		Complete	Green
57 18/19	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	Monthly reconciliations between payroll and GL have been produced and agreed. Guidance notes are in progress and will be included as part of the improvement programme.	24 September 2020		76 or more	Green
58 18/19	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	Monthly reconciliations between payroll and GL are complete and up to date.	24 September 2020		Complete	Green
59 19/20	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		Michael Graham, AD Legal & Democratic Services	The existing guidance for FOI's for staff has been updated and is on the intranet. The Assistant Information Officer provides the link to the guide when sending on each request to the relevant service. Process to be reviewed for effectiveness at forthcoming Information Governance Board.	23 September 2020		76 or more	Green

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60 19/20	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		Michael Graham, 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. Required actions are being taken forward by the new Assistant Director to allocate tasks. Further information on progress to be provided at next update	02 July 2020		76 or more	Green
61 19/20	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		Michael Graham, AD Legal & Democratic Services	Training for staff involved in Freedom of Information requests has been delivered. The effectiveness and coverage of this training to be reviewed at a forthcoming Information Governance Board.	23 September 2020		26 to 50	Amber
62 19/20	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		Michael Graham, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	New single team in place.	17 June 2020		Complete	Green
63 19/20	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		Michael Graham, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	FOI Module implementation underway. To be completed later this year.	23 September 2020		76 or more	Green
64 19/20	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		Michael Graham, AD Legal & Democratic Services Isabel Edgar Briancon AD Corporate Improvement & Customer Services	Functionality linked to item 69/63 - to be implemented during FOI module implementation	17 June 2020		51 to 75	Amber
65 19/20	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		Michael Graham, AD Legal & Democratic Services	Service plans do not include performance standards for 2020/21 . This will be reviewed for the next year. Information about departmental performance is however submitted to CMT on a regular basis. Further visibility will be given through the Firmstep and InPhase reporting functionality.	23 September 2020		51 to 75	Amber
66 19/20	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		Michael Graham, AD Legal & Democratic Services	Weekly reports are produced on any outstanding FOI requests and on any internal reviews. Effectiveness of the process to be reviewed at a forthcoming Information Governance Board.	23 September 2020		51 to 75	Amber

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67 19/20	DoR	Freedom of Information	<p>Annual performance reporting should include, but not be limited to:</p> <ul style="list-style-type: none"> • 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		Michael Graham, AD Legal & Democratic 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. The Firmstep solution will also be configured to link in with InPhase. Reporting functionality of both systems yet to go fully live, but expected in Autumn 2020.	23 September 2020		76 or more	Green
68 19/20	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		Michael Graham, AD Legal & Democratic Services	A report on outstanding FOI's is produced to CMT on a weekly basis. Required actions are being reviewed by new Assistant Director to allocate tasks. Further information on progress to be provided at next update.	02 July 2020		51 to 75	Amber
69 19/20	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		<p>Michael Graham, AD Legal & Democratic Services</p> <p>Isabel Edgar Briancon, Assistant Director for Corporate Improvement and Customer Services</p>	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. The new FOI solution will provide customers with the ability to search and access previous enquiries. Required actions for a review of the publication scheme will be considered at a forthcoming Information Governance Board.	23 September 2020		51 to 75	Amber
70 19/20	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		Michael Graham, AD Legal & Democratic Services	All responses outline right of appeal procedure. Information on website to be reviewed.	23 September 2020		26 to 50	Amber
71 19/20	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		<p>Diane Willshire, Registration & Bereavement Services Manager</p> <p>Brenda Ellis, Bereavement Services Operations Manager</p>	<p>As the new Registration & Bereavement Services Manager, (joined RBC 10/8/2020) I will be carrying out a full review of all policies and procedures to:</p> <p>a) understand them</p> <p>b) ensure they are up to date and continue to be fit for purpose</p> <p>I understand most policies are up currently up to date, however, a full list is yet to be compiled with review dates.</p> <p>A process and schedule will be introduced once the above review is complete to ensure all policies and procedures are kept up to date going forward.</p>	22nd September		51 to 75	Amber

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72 19/20	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 Diane Willshire, Registration & Bereavement Services Manager	As the new Registration & Bereavement Services Manager, (joined RBC 10/8/2020) I will be carrying out a full review of the current agreement and SLA's to: a) understand it b) to ensure the current SLA's are still appropriate c) ensure provision is built in to extend the service requirements should additional works arise as a result of the review of the current, externally sourced, grave digging service. It is the intention to complete the review by the end of 2020 and secure agreement for any amendments by the end of Jan 2021	22nd September		25 or less	Red
73 19/20	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	22nd September		51 to 75	Amber
74 19/20	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	ERRG is currently being reviewed in light of changes to activity in the department as a result of Covid-19 funding changes - particularly in regard to hospital discharges. All new packages of care and long term commitments to spend on care are to all be tracked through a daily ERRG. This will be commenced in October 2020. Revised guidance will be sent out to all practitioners and teams so that they are aware of the new policy and process and changes to Mosaic. This new way of working will ensure all case and subsequent financial activity is captured in one place.	23 September 2020		51 to 75	Amber
75 19/20	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	Communications continue through all channels (Important system Messages, COVID News, Chief Executive Blog, Targeted comms). CC2i Dojo Cyber Security and Information Governance Training has been rolled out to Council Staff. Promotion of security will continue as an on-going activity with review of any security events now through the resurrected Information Governance Board. As such this is considered dealt with and closed.	18 June 2020		Complete	Green
76 19/20	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. The work has been scheduled and resource allocated by NPS.	9th September 2020		25 or less	Red

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77 19/20	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	On the 18th of September 2020 we received an updated letter from the Food Standards Agency confirming that we are to continue with the prioritisation of premises due for inspection until the 31st of March 2021. This confirms that it is expected that some premises due for inspection will not be inspected within their CoP timeframe as it stands. We continue to inspect premises as per the prioritisation exercise we have completed and as per the resources we have in place. These resources are currently limited due to unfilled posts and more repsonsibilities for the response to the Covid-19 pandemic. We are currently recruiting so that we can fill these available posts as soon as possible.	22/09/2020		51 to 75	Amber
78 19/20	DoR	Business Rates	System reports should be stored in a secured format and hyperlinks and/or cross references should be used to provide clear audit trails between the system reports and reconciliation balances.	19/20	03/02/2020		Samantha Wills, Recovery & Control Team Leader	Hyperlinks are now incorporated into all reconciliation (Council Tax, Business Rates, Housing Benefit Overpayments & Sundry Debt). Reconciliation since April 20 is being saved as a PDF once complete to demonstrate no changes are made subsequently. Not marked recommendation as complete as reconciliation is not being provided to Finance regularly by the 3rd week in the following month, will change to complete when this is being achieved on a consistent basis.	23/9/20		76 or more	Green
79 19/20	DoR	Sundry debtors	The corporate debt policy, recovery strategy and the procedures for this should be reviewed, documented and made available to ensure compliance with Financial Regulations. This process should include ensuring: - <ul style="list-style-type: none"> • All income streams are identifiable as either a sundry debt, charge, grant or taxation. • There are no subsidiary or conflicting debt accounting systems in operation. 	19/20	12/03/2020		AD Finance	The corporate debt policy is in course of being updated, along with accompanying processes and procedures and is planned to go to the Policy Committee on 2nd November. All recommendations and issues are being addressed during the course of the update process.	23 September 2020		51 to 75	Amber
80 19/20	DoR	Sundry debtors	The operating, accounting, control systems and the resources for managing and monitoring debt across the council should be fully appraised by Finance to ensure this is carried out in an effective, efficient and secure way. This should include ensuring: - <ul style="list-style-type: none"> • Information is complete and accurate • Controlled end to end processing • Matching of payment and suspense account management • The accounting framework allows specific and timely analysis • There are proper audit trails in place to secure supporting documentations • There are proper checks and balances in place for monitoring and reporting upon compliance and the status of workflow. 	19/20	12/03/2020		AD Finance	The policy, procedures and governance of reading's debt monitoring and management are all currently being updated. A review of the resource for managing council debt is within the scope of the Finance transformation programme, which is targeted to have concluded by 1st October 2020.	12 September 2020		51 to 75	Amber

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81 19/20	DoR	Sundry debtors	The governance framework for monitoring compliance, the status of debt and respective risks should be reviewed and reaffirmed by senior management to ensure it is appropriate and remains fit for purpose. This should include: - <ul style="list-style-type: none"> The separate identification and control of non commercial and commercial debt Review and confirmation of the legal recovery processes, operational resources, mechanism and responsibilities for monitoring, reporting and recovering debt 	19/20	12/03/2020		AD Finance	A debt board has been set up, to ensure robust governance. The Corporate debt policy is being updated, and will be accompanied by a review and update of the reporting and the recovery process and procedures	12 September 2020		51 to 75	Amber
82 19/20	DoR	Accounts payable	There should be a full procedure manual for the Accounts Payable operation.	19/20	03/04/2020		AD Finance	This is complete. Full procedure manuals for the Accounts Payable operation has been written and reviewed as part of the Finance Improvement Programme.	12 September 2020		Complete	Green
8 19/20	DoR	Accounts payable	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.	19/20	03/04/2020		AD Finance	The Finance Improvement Programme, which should reach conclusion by 1st October 2020, has a specific workstream addressing Accounts payable. An element of the workstream directly addresses A.P. processes for all areas of operation.	12 September 2020		51 to 75	Amber
84 19/20	DoR	Accounts payable	Staffing levels and business processes need re-examining in the light of the issues highlighted with the current operation of the supplier's portal.	19/20	03/04/2020		AD Finance	The Finance Improvement Programme, which should reach conclusion by 1st October 2020, has a specific workstream addressing Accounts payable. An element of the workstream directly addresses business processes and staffing levels	12 September 2020		51 to 75	Amber
85 19/20	DoR	Accounts payable	There needs to be a formal decoupling of the Accounts Payable function from the Procurement function, with procurement input to establish standard items and costs for goods and services.	19/20	03/04/2020		AD Finance	This item is complete. 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 completed	24 September 2020		Complete	Green
86 19/20	DoR	Accounts payable	In the shorter term there is a need for a dedicated resource for control over supplier set up requests and managing the supplier database has should be identified. This role should be situated in the Procurement Team (not AP) with the responsibility for accrediting suppliers and will replace the current arrangement using a temporary employee who is not RBC staff.	19/20	03/04/2020		AD Finance	This is complete. 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 completed	12 September 2020		Complete	Green
87 19/20	DoR	Accounts payable	As part of the need for the business process documentation identified in recommendations 2 and 3 there needs to be a review of the supplier portal and the failure to achieve self-accreditation by suppliers which is perpetuating the situation addressed by recommendation 5.	19/20	03/04/2020		AD Finance	This is being Addressed as a part of the Finance Improvement Programme, which has a targeted completion date of October 1st.	12 September 2020		51 to 75	Amber
88 19/20	DoR	Accounts payable	Action needs to be taken corporately to identify potential issues that are causing delays to processing invoices. The issue is wider than the AP function particularly in areas using the Mosaic system for Adults and Children's Care.	19/20	03/04/2020		AD Finance	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	12 September 2020		51 to 75	Amber

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89 19/20	DoR	Accounts payable	Action need to be taken to identify purchase orders where invoices are outstanding in the Mosaic that cut across the period between the formation of BfFC.	19/20	03/04/2020		AD Finance	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	12 September 2020		51 to 75	Amber
90 19/20	DoR	Accounts payable	Management action is required corporately to address the issues around purchase orders still being raised after the invoice has been received.	19/20	03/04/2020		AD Finance	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	12 September 2020		51 to 75	Amber
91 19/20	DoR	Accounts payable	The current process for electronic invoice processing needs a review to establish if there are efficiencies to be made by sending invoice emails directly to Oracle for processing.	19/20	03/04/2020		AD Finance	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	12 September 2020		51 to 75	Amber
92 19/20	DoR	Accounts payable	The current process for electronic invoice processing needs a review to establish what records of invoices need to be retained to support VAT and other legal processes and whether the current arrangements with Oracle meet that need.	19/20	03/04/2020		AD Finance	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	12 September 2020		51 to 75	Amber
93 19/20	DoR	Accounts payable	The Oracle scanning process needs to be reviewed to establish why there is such a high failure rate in scanning and whether other operational processes could be followed to reduce the need for holds and checking.	19/20	03/04/2020		AD Finance	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	12 September 2020		51 to 75	Amber
94 19/20	DoR	Accounts payable	The council should publish a public report on whether it is meeting its targets with the reasons why targets are not being met.	19/20	03/04/2020		AD Finance	The council publishes the statistics required under statute to show performance and demonstrate whether targets are being met. There is no statutory obligation to publish reasons why targets are not being met, however the full recommendation will be evaluated as part of the Finance Improvement Programme	12 September 2020		51 to 75	Amber
95 19/20	DoR	Rent Accounting	Finance and the Rent Accounting team should co-ordinate and ensure that reconciliations should be performed between OHMS and the Accountancy Stock database at least annually. Reconciliations should be produced at least annually and include: 1) A record to show the segregations of duties between the individual that has prepared the reconciliation and the individual that has reviewed and approved it. 2) A record of the actions taken to resolve unreconciled items / issues within the reconciliation. 3) A copy of the working papers and source data/reports used in the preparation of the reconciliation.	19/20	17/04/2020		Alex Mackie - HRA Business Partner	A full reconciliation has now been completed as at 31st March 2020 between OHMS and Finance's stock database. Clear supporting papers have been attached within the reconciliation detailing both the reasons for any differences and demonstrating segregation of duties. A 6 monthly reconciliation is due to be undertaken at the end of September 2020.	18 September 2020		Complete	Green

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96 19/20	DoR	Rent Accounting	<p>Finance and the Rent Accounting team should formally agree responsibility for completion of reconciliations between OHMS and the general ledger and that these are produced on a regular basis and:</p> <p>1) The frequency with which reconciliations are to be completed should be determined and this discipline kept to.</p> <p>2) Reconciliations should identify the officer responsible for producing the reconciliation(s) and the officer responsible for reviewing and approving.</p> <p>3) Reconciliations should be held on file alongside supporting documentation.</p> <p>4) A complete procedure note should be produced that sets out the process for the production of the reconciliations.</p>	19/20	17/04/2020		Alex Mackie - HRA Business Partner	<p>Full reconciliations have now been completed as at March 31st 2019 and as at 31st March 2020. These incorporate both the OHMS Charges Reconciliation and the overall OHMS to Oracle Fusion Reconciliations and include detailed comprehensive working papers and demonstrate segregation of duties.</p> <p>6 monthly rent reconciliations are now planned to be completed moving forward, with the next one due as at 30th September 2020 which will be finished at the end of October '20.</p> <p>Although largely completed the Procedure note is still to be finalised, but this will be concluded in the coming months.</p>	18/09/2020		76 or more	Green
97 19/20	DoR	Oracle Fusion - RBC/BFFC segregation and access arrangements	<p>Where decisions are taken with respect to the implementation and design of Oracle Fusion in which the risks are altered a record should be maintained of:</p> <ul style="list-style-type: none"> •The reason for the alteration. •The authority with which the alteration is made. •Risk mediation activities undertaken in order to control for additional risk. 	19/20	20/01/2020		Jennifer Bruce (Financial Systems Manager)	Changes are documented and users informed of changes that will impact them	15 September 2020		Complete	Green
98 19/20	DoR	Oracle Fusion - RBC/BFFC segregation and access arrangements	<p>In the period between the application of new security rules to the BFFC finance staff the following activity should be undertaken:</p> <p>1. The number of BFFC staff with access to RBC codes should be documented appropriately and approved.</p> <p>2. The permissions / ability to interact with the RBC entity of BFFC staff should be documented appropriately and approved.</p> <p>3. Controls and monitoring should be established to ensure that any instances of inappropriate activity are detected and corrected.</p> <p>4. Until such time that new security rules are implemented and controls established confirmation of the activity/inactivity of BFFC staff with access to RBC codes should be reported to the Fusion board.</p>	19/20	31/03/2020		Jennifer Bruce (Financial Systems Manager)	Post cut over audit for BFFC is now complete; only those BFFC staff that need to transact on behalf of schools have access to the RBC business unit - access is restricted to just the schools cost centres. Only RBC staff who need to transact on behalf of BFFC to fulfil SLA requirements (Accounts Payable, for example) have access to the BFFC business unit and cost centres. User access is regularly monitored to check it remains appropriate and proportionate	23 June 2020		Complete	Green
99 19/20	DoR	Bank & Cash reconciliations	<p>All reconciliations should be provided for authorisation and approval as soon as practicable.</p> <p>Where delays are found to occur in the authorisation and approval of reconciliations the process should be reviewed in order to determine whether alternative arrangements can be made to ensure prompt action.</p>	19/20	16/06/2020		Mike Hirst. Interim Chief Accountant	All bank and cash reconciliations are now up to date, and are produced, verified and authorised by the 21st of each month	11th September 2020		76 or more	Green

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100 19/20	DoR	Bank & Cash reconciliations	<p>Reconciliation templates should be completed fully to record:</p> <p>a) The printed name of the officer that has prepared the reconciliation</p> <p>b) The signature of the officer that has prepared the reconciliation</p> <p>c) The date on which the reconciliation has been prepared</p> <p>d) The printed name of the officer that has check the reconciliation, if different to the approver</p> <p>e) The signature of the officer that has prepared the reconciliation, if different to the approver</p> <p>f) The date on which the reconciliation has been checked</p> <p>g) The printed name of the officer that has approved the reconciliation</p> <p>h) The signature of the officer that has approved the reconciliation</p> <p>i) The date on which the reconciliation has been approved</p>	19/20	16/06/2020		Mike Hirst. Interim Chief Accountant	These are prepared and being used	11th September 2020		76 or more	Green
101 19/20	DoR	Bank & Cash reconciliations	<p>• The decision not to implement the control designed by the previous Chief Accountant whereby completion of control account reconciliations would be monitored to ensure they are timely, completed satisfactorily and reviewed should be revisited.</p> <p>In the absence of a centrally held list of reconciliation to evidence the monitoring undertaken and to enable any issues or delays to be identified or addressed, it should be determined whether the current arrangements provide a satisfactory alternative</p>	19/20	16/06/2020		Mike Hirst. Interim Chief Accountant	All recommendations currently being reviewed and actions implemented under the Reconciliations strand of the Finance Improvement Programme	11th September 2020		51 to 75	Amber
102 19/20	DoR	DBS checks	<p>It is recommended that the Council's policies, systems and procedures governing DBS systems are routinely reviewed and updated where necessary and agreed by the appropriate manager(s).</p> <p>As the principal point of DBS check across RBC, it is further recommended that HR liaises with other services who carry out DBS checks, namely Regulatory Services and the PBS team, to ensure these services also follow these policies.</p>	19/20	02/03/2020		Ben Morgan, Resourcing Manager	Work is in process to produce further guidance for services. All DBS checks are facilitated by Human Resources.	21 September 2020		51 to 75	Amber
103 19/20	DoR	DBS checks	<p>HR should always be able to demonstrate that all staff either:</p> <p>a) do not require DBS clearance; or</p> <p>b) for those that do, that checks are in progress.</p> <p>For those that do require DBS clearance that evidence of this being up to date should be on file in each case.</p>	19/20	28/02/2020		Ben Morgan, Resourcing Manager	Largely in place - some remedial work to do on aged JDs to ensure that DBS requirement is clearly stated.	21 September 2020		51 to 75	Amber

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104 19/20	DoR	DBS checks	Guidance should specifically require managers to ensure that all staff, whether permanent, agency or temporary, are appropriately DBS checked if the relevant criteria are met, even if this is for a limited period.	19/20	30/06/2020		Ben Morgan, Resourcing Manager	Work is in process to produce further guidance for services. All DBS checks are facilitated by Human Resources.	21 September 2020		51 to 75	Amber
105 20/21	DEGNS	Rent Guarantee Scheme	It is recommended that all housing related systems establish consistent naming conventions that will allow for easy data verification across systems, followed by a data cleansing operation to update current records to the new standard.	20/21	11/08/20		Housing system project team - Project manager Johnnie Stanley	Project to replace OHMs system with NPS should be started 10/20. The work to establish standard naming conventions/data cleansing will be included in the project plan.	09 September 2020		25 or less	
106 20/21	DEGNS	Rent Guarantee Scheme	The Business Support Officer should perform regular system verification checks across Ohms, locally held records and monthly payment records, to identify query accounts such as (but not limited to): <ul style="list-style-type: none"> •Accounts that should have been removed from local records •Credit balances that need to be returned to ex-tenants •Overpayments to landlords •Duplicate payments •Tenants with more than one address •Addresses with more than one tenancy agreement 	20/21	11/08/20		Emma Tytel, DGS Team Leader	Two reports have been commissioned, to start 1/10/20, which will allow us to review all past RGS accounts as a one-off exercise, and current accounts on a quarterly basis going forwards.	24/09/20		76 or more	Green
107 20/21	DEGNS	Rent Guarantee Scheme	A review of the Council's duties and legal responsibilities for housing needs and homelessness should be considered to see if / how these impact / contradict the tenancy agreement and regulations of the RGS scheme. It is also recommended the service should establish if a different debt treatment regime is applicable and legal for properties on this scheme, and if so, then implement this.	20/21	11/08/20		Emma Tytel, DGS Team Leader	We are awaiting Government guidelines as the stated intention is to extend pre-action protocol to the private sector. Once guidelines have been published we will compare these to our existing practice, which mirror that used for Council-owned properties, and make amendments as required.	24/09/20		51 to 75	Amber
108 20/21	DEGNS	Rent Guarantee Scheme	The cost of voids should be recorded to allow the Council to understand the cost(s) of running this scheme.	20/21	11/08/20		Emma Tytel, DGS Team Leader	A mechanism has been created for the easy tracking of void costs, which can be reported on annually	24/09/20		Complete	Green
109 20/21	DEGNS	Rent Guarantee Scheme	Over payments to landlords be monitored and reclaimed when appropriate. Treatment of over payments should be clarified in the official property agreement between the Council and Landlord.	20/21	11/08/20		Emma Tytel, DGS Team Leader	Overpayments have always been reclaimed. We have updated the way in which these are monitored by introducing a new spreadsheet. Additional text has been added to the Guaranteed Rent Agreement to clarify for landlords how overpayments will be reclaimed.	24/09/20		Complete	Green
110 20/21	RES	Intercompany transfers	Financial Procedures should be updated to reflect the standards and requirements for conducting intercompany accounting and the relationship with the financial coding structure. For example, there should be common standards for substantiating and approving transfers whether these relate to intercompany transactions or not, a procedure detailing the use of the group account use etc.	20/21	15/07/20		Mike Hirst, Interim Chief Accountant Andy Jehan, Financial Systems Accountant	Intercompany accounting and related regulations & procedures are a dedicated sub-strand of the Reconciliations strand of the Finance Improvement Programme. As such, common standards for substantiating and approving transfers are in course of being devised and implemented	11th September 2020		51 to 75	Amber

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111 20/21	RES	Intercompany transfers	The routines and methodology for scheduling and paying the contract and SLA payments to BFFC should be standardised, processing actions confirmed and then reconciled on a monthly basis so that differences or any anomalies can be investigated in a timely way.	20/21	15/07/20		Kate Graefe (AD Procurement & Contracts) & Finance	Routines for scheduling and payment of contract and SLA sums to and from BFFC have been documented as part of the suite of documents created for the AP stream of the Finance Improvement Programme. This has been submitted to Audit for review and comment	24 September 2020		26 to 50	Amber
112 20/21	RES	Intercompany transfers	The reason for the payment anomalies and queries highlighted in the report should be investigated to help inform the review of the intercompany transfer procedure.	20/21	15/07/20		Mike Hirst, Interim Chief Accountant Andy Jehan, Financial Systems Accountant	Intercompany accounting and related regulations & procedures are a dedicated sub-strand of the Reconciliations strand of the Finance Improvement Programme. As such, common standards for substantiating and approving transfers are in course of being devised and implemented	11th September 2020		51 to 75	Amber
113 20/21	RES	Intercompany transfers	The procedures for making and retaining the approvals for intercompany transfers for 2020/21 should be reviewed, and the email authorisations for 2019/20 should be placed on the Finance service drive, as advised by the Senior Accounts Payable Officer.	20/21	15/07/20		Mike Hirst, Interim Chief Accountant Andy Jehan, Financial Systems Accountant	Intercompany accounting and related regulations & procedures are a dedicated sub-strand of the Reconciliations strand of the Finance Improvement Programme. As such, common standards for substantiating and approving transfers are in course of being devised and implemented	11th September 2020		51 to 75	Amber
114 20/21	RES	Intercompany transfers	The procedures for reconciling and monitoring the receipt of SLA income should be urgently reviewed and updated to ensure any payment deviations/variation to the contract sum are highlighted on a timely basis for investigation. This should include: - •The preventative use of CHAPS/SwiftPay •The payment status and variation approvals should become a standard agenda item as part of any regular management contract review procedure. •Procedures governing budgetary control.	20/21	15/07/20		Mike Hirst (Interim Chief Accountant) Andy Jehan (Financial Systems Accountant) Kate Graefe (AD Procurement & Contracts) / Stuart Donnelly (Financial Planning & Strategy Manager)	Intercompany accounting and related regulations & procedures are a dedicated sub-strand of the Reconciliations strand of the Finance Improvement Programme. As such, common standards for substantiating and approving transfers are in course of being devised and implemented. The preventative use of CHAPS / Swiftpay is already in place	11th September 2020		51 to 75	Amber
115 20/21	DEGNS	Stores Contract	A copy of the sealed contract should be located, and a copy should be forwarded to Housing in order they can ensure that they are working from and using the correct version.	20/21	03/08/20		Mike Carpenter, Housing Projects Team Manager	This has been requested previously but the response has been that there is only a hard copy which is held in Modern Records, but has not be produced to date. An e-mail will be sent again to Legal requesting a copy of the contract be produced.	21st September 2020		25 or less	Red
116 20/21	DEGNS	Stores Contract	For reconciliation purposes, although Travis Perkins provides Housing with a listing of all invoicing data and credit notes to support the consolidated invoice, we recommend TP is approached to request that it provides a detailed report of all stores issue and return transactions from the 'point of sale' onwards. Confirmation of the return policy specification within the contract and definition of faulty goods also needs to be clarified and confirmed.	20/21	03/08/20		Mike Carpenter, Housing Projects Team Manager	This is a known weakness, and we are working with Travis to resolve it, with a view to tracking materials electronically. Ultimately the cost of providing a solution to the problem may not be economically viable to track the small number of returns. JB to investigate the introduction of a returns form for trade staff to complete when they return a product and returns are tracked from this The returns policy specification will be identified and clarified.	21st September 2020		25 or less	Red

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117 20/21	DEGNS	Stores Contract	<p>The resources and procedures for accounting for the use of materials to confirm a 'goods outward' schedule in the invoice data requires evaluation and development with the contractor and where necessary, RBC services. i.e.</p> <ul style="list-style-type: none"> •Positive confirmation from services of the recharges made by the Quality Business & Assurance Manager. •Reconciliation and confirmation of materials booked to each 'repairs job ticket' on the Total system (Housing Repair System) against the MSR. •TP should be requested to complete the site address field correctly at the point of collection 	20/21	03/08/20		Mike Carpenter, Housing Projects Team Manager	<p>Managers are now asked to confirm they are happy with the materials purchased by their teams every month.</p> <p>This is being done on a proportion of all jobs raised but is governed by cost variances. There are levels set in the costing database to identify where materials costs are very high or low in relation to the expected material cost contained in the SORs, which is monitored as part of the job cost approval process</p> <p>This will be raised again with Travis Perkins but an element of human error is inevitable. This has been raised through the Core Group previously but will be reiterated.</p>	21st September 2020		25 or less	Red
118 20/21	DEGNS	Stores Contract	A report on the opportunities and disadvantages of the Housing Contract should be produced periodically for corporate consideration.	20/21	03/08/20		Jane Bloomfield, Quality & Business Assurance Manager	<p>We propose to do this on an annual basis going forward, but with due consideration of the contract end date which is April 2022, propose to undertake a benchmarking exercise to understand how competitive the current charges are to start the review.</p> <p>A formal report on the opportunities and disadvantages will be produced for April 2021.</p>	21st September 2020		25 or less	Red
119 20/21	DEGNS	Education and Skills Funding Agency - eligibility verification	System data fields should be completed in full to confirm the status of information held e.g. whether the learner agreement is applicable or not and completed correctly.	20/21	25/08/20		Lisa Potter (Assistant Principal, New Directions College	Tracker spreadsheets have been introduced for enrolments for 2020-21 to ensure all documents are collated and accurate for each learners enrolment. 100% of forms are now being audited by the Senior Business Support Officer. The College is in the middle of enrolment hence the 25% Status score.	21st September 2020		25 or less	Red
120 20/21	DEGNS	Education and Skills Funding Agency - eligibility verification	The processes and audit trails for confirming and reconciling ESFA funding, payment, attendance against the ILR should be reconciled to highlight any anomalies that could expose New Directions to financial loss. This should include the identification of all part funded entitlements so that these payments can be collected on a timely basis.	20/21	25/08/20		Lisa Potter (Assistant Principal, New Directions College	Enrolment protocols have been put in place. All of these are taking place digitally and learners are not able to access learning until outstanding documents and if applicable payment is made.	24 September 2020		25 or less	Red
121 20/21	DEGNS	Education and Skills Funding Agency - eligibility verification	Systems need to be improved to ensure official documents presented by learners to obtain ESFA funding are authentic, and that any independent verifications carried out by New Directions College with third parties/agencies are recorded and evidenced where appropriate e.g. passports, driving license, birth certificates etc.	20/21	25/08/20		Lisa Potter (Assistant Principal, New Directions College	Enrolments are being carried out digital with documents being scanned and emailed to the College. Discussions about independent verifications are set to begin in October 2020.	21st September 2020		25 or less	Red
122 20/21	DEGNS	Education and Skills Funding Agency - eligibility verification	<p>The Learning Eligibility Forms should be completed and attached to the Learner Agreements to ensure the audit trails for substantiating eligibility is complete.</p> <p>These forms must be appropriately certified by the Learner and Tutor.</p>	20/21	25/08/20		Lisa Potter (Assistant Principal, New Directions College	A central tracker spreadsheet has been created to ensure that for all enrolments that require an eligibility form to be completed - it is highlighted. Checks will be made to ensure that the form has been received and then uploaded onto our MIS system with the required signatures.	21st September 2020		25 or less	Red
123 20/21	DEGNS	Education and Skills Funding Agency - eligibility verification	Certified controls need to be established to ensure all information entered or scanned onto the Education Management System is complete and accurate.	20/21	25/08/20		Lisa Potter (Assistant Principal, New Directions College	September 2020 enrolments are all being logged on a central tracker and checks are being carried out to ensure that the digital documents that have been submitted by learners match the keyed information on our MIS system. This work is expected to continue until the end of October when our first ILR return to the ESFA is due for submission.	21st September 2020		25 or less	Red
									Status			

Unique Tracker 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	Status (% Complete)	Overall Status
									25 or less		16	
							Red %	20	26 to 50		8	
							Amber %	39	51 to 75		48	
							Green %	41	76 or more		24	
									Complete		26	
								100	Total		122	

Rec No.	Dir	Audit Title	Recommendation	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status	Status (% Complete)	Overall Status
97	DACHS	Adult Residential & Nursing Care Contributions	<p>The FAB team should ensure audit trails of financial assessments remain upto date, evidenced and relevant to the service users' personal financial circumstances and those services received:-</p> <ul style="list-style-type: none"> * 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	<p>1) Advantage declaration of interest forms have been completed by FAB and records have been clamped down by Academy Control Systems Team, so FAB do not have access to these records. All members of the team completed the declaration of interest forms which were submitted by the 30.11.2019</p> <p>2) Third Party Top Up's and First Party Top Up contracts have been written by legal, approved by legal and Jon Dickinson, Deputy Director. These are currently being finalised and will be implemented and worked into the Mosaic Client Record System. Between the period 1.1.2020 and 30.6.2020, 8 Third Party Top Ups were completed</p> <p>3) FAB contact the Department of Work and Pensions/Housing Benefit and Council Tax Benefits team to ensure that any relevant records are kept and shared across systems. People or their financial representatives can upload their financial information via RBC websites secure portal</p> <p>4) Complete process in place that the FAB team leader approves team members and Locality manager completes team leaders.</p>	24 Sept 20		Complete	Green
98	DACHS	Adult Residential & Nursing Care Contributions	<p>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.</p>	19/20	23.9.19	Jo Purser, Locality Manager Adult Social Care Long Term Services	<p>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. 407 people currently pay their weekly charge by direct debt</p> <p>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. All financial assessments are signed off by line manager, which is now a requirement in Mosaic 616 financial assessments were completed in this period (care home, non-residential, respite and temporary stay, broken down below into categories) 139 care home financial assessments with charges 12 deferred payments 3 interim funding requests 328 non-residential financial assessments with charges 110 non-residential nil charge outcome 13 terminated as service user or financial rep decided did not wish to continue with RBC services 11 welfare benefit applications</p> <p>7) FAB check that addresses are correct. Addresses of financial representatives are checked by the team when completing financial assessments to enable outcome letters to be sent appropriately to the nominated financial representatives.</p>	24 Sept 20		Complete	Green