READING BOROUGH COUNCIL

REPORT BY EXECUTIVE DIRECTOR OF RESOURCES

TO:	AUDIT & GOVERNANCE COMMITTEE
DATE:	28th January 2021
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 Appendix 1 attached sets out all audit recommendations, the status of each recommendation, the officer responsible for implementation and progress with delivery.

2. RECOMMENDED ACTION

2.1 The Committee are asked to consider the report.

Appendix 1 - Implementation of Audit Recommendations Tracker – January 21.

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 monitoring, a column has been added for a unique tracker recommendation number.

4.2   34 new recommendations have been added to the report since the last meeting in October. 16 completed recommendations have been removed.

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 137 Internal Audit recommendations on the tracker attached at Appendix 1.

4.6   Of those rated red 14 relate to new recommendations added to the tracker since the last report.

4.7   The status of the recommendations detailed in Appendix 1 is as follows:

Status	Percentage	Number
Complete	24%	33
Green	26%	35
Amber	23%	32
Red	27%	37

33 recommendations are now complete.

RAG Status	Audit & Governance Meetings				
	Jan 20	July 20	Oct 20	Jan 21	Trend
Green	41%	33%	39%	50%	Increase
Amber	36%	48%	41%	23%	Decrease
Red	23%	19%	20%	27%	Increase

4.8   The graph overleaf shows trends in status for recommendations presented to Audit & Governance meetings over the period from January 19 – January 21. There has been an increase of 11% in those rated green and a 18% decrease in those which are amber. Red rated recommendations have increased by 7%.

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.

Audit Tracker RAG status trends Jan 19 - Jan 21

Red ■ Amber ■ Green
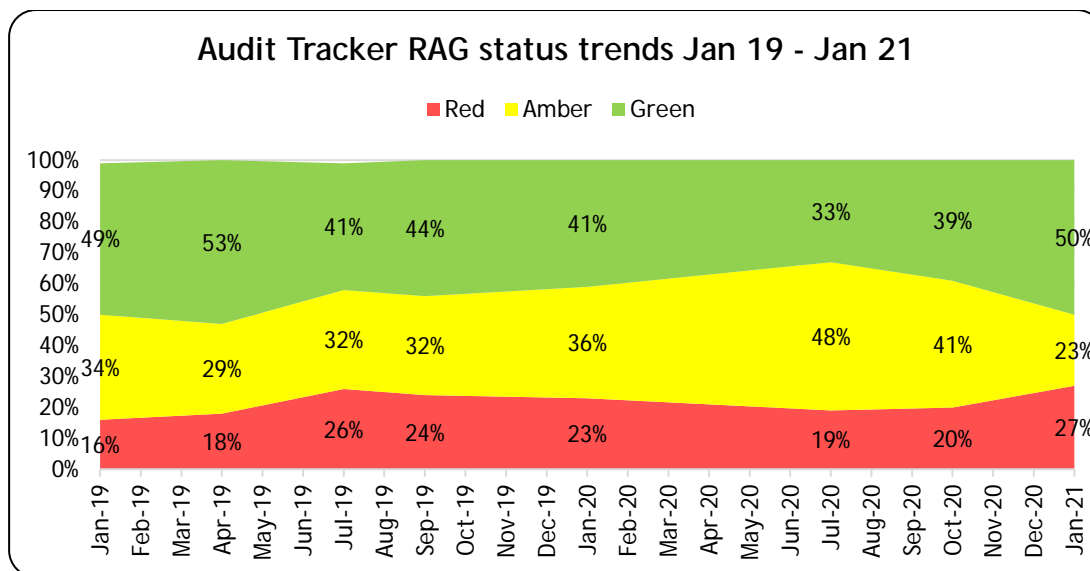
5. CONTRIBUTION TO STRATEGIC AIMS

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 a 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 and climate 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 (% Complete)	Overall Status
1 16/17	DoR	Bank rec & control account reconciliations	1. A corporate approach for producing reconciliations, evidencing balances and for monitoring the completion status, issues and their resolution needs to be produced and agreed. 2. Greater staff/resource resilience is required to ensure the reconciliations are completed on a timely basis throughout the year. 3. Departments should be required to provide a reconciliation position statement each month. 4. Response will be addressed in rec 5 2017-18 action plan 5. In conjunction with recommendation 3, reconciliation needs to be brought up to date. 6. The completion and review of the bank reconciliation status MUST be a monthly key priority.	16/17	09/02/2017	4-Oct-17	Annette Trigg - 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 process.	13 January 2021	76 or more	Green
2 16/17	DoR	Bank rec & control account reconciliations	Following implementation of recommendation 1 of last years action plan, business process documents should be written for each reconciliation process to include: • Purpose of the procedure (impact on council) • Clearly define the outcome of the process • Name the process in accordance with naming conventions • Define the start and end of the process • Outline who does what and responsibilities – not person specific but role specific • Tools to complete the process, Systems, printing, marking etc. • Exceptions – if process goes wrong, system down etc. • Individual steps to get from start to finish • Reports used etc. • What to do when completed – balanced and unbalanced, actions, financial levels, responsibilities and authority • Review and sign off by the Assistant Director of Finance • Reporting framework • Evidence • Storage & protection	16/17	09/02/2017	4-Oct-17	Annette Trigg - Chief Accountant / Wai Lok Technical Lead	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. 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.	08 January 2021	76 or more	Green
3 18/19	DoR	Creditors/AP	Operational issues identified should be addressed in new procedure manual to avoid reoccurrence.	18/19	01/05/2018		Annette Trigg - 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 in place. The procedures comprise a template for all activities undertaken by the AP / AR teams, ensuring that previously encountered operational issues do not reoccur. These have been reviewed by Internal audit and comments made are being incorporated into the documents	13 January 2021	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	Annette Trigg - Chief Accountant / Andrew Jehan - Exchequer Manager / Ranbir Heyre - Senior Project Manager	24 sets of operational procedure notes have been produced. The procedures 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.	13 January 2021	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	Annette Trigg - 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 Suppliers encouraged to send invoices straight to the Fusion Webcenter. Work within the AP section is currently being reallocated in order to stop any single points of failure and improve the knowledge within the section. 24 Process guides have been completed.	13 January 2021	76 or more	Green
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	Annette Trigg - 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.	13 January 2021	Complete	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	Annette Trigg - 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.	13 January 2021	Complete	Green

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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 to finalise the arrangements which will be completed by the end of March.	13 January 2021	51 to 75	Amber
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	Annette Trigg - 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. Objective codes have been reviewed and if appropriate re-named, closed and any budget and actuals transferred to an alternative code; overall there has been a net reduction in the number of cost centres of approximately 40%. Stage One of the subjective code review has identified approximately 180 codes that can be closed immediately. Further review of subjective codes and analysis of the review feedback is scheduled and will be completed by the end of March 21.	13 January 2021	51 to 75	Amber
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 agreed 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.	08-Jan-21	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 - Maria Kelly	A review has been undertaken by HR and OD but does rely on managers now keeping the information up to date	22nd September	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 - Maria Kelly	A training programme for H&S related issues is in place. All training is recorded on iTrent and there is now an interface between the e-learning system and iTrent.	17 December 2020	Complete	Green
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. Project timeline yet to be finalised.	11 January 2021	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 that the role of IOA sits with 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.	11 January 2021	51 to 75	Amber
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	Neil Sinclair Strategic Business Partner - DACHS	Notes are currently being prepared by the DACHS Finance team and will be signed off by the Strategic Business Partner. Due to staff vacancies this has been delayed	12 January 2021	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 March 202	18 December 2020	76 or more	Green
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	Annette Trigg - 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.	13 January 2021	76 or more	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	Annette Trigg - 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.	13 January 2021	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	All elements are completed except missed bins will go fully live after we roll out the food waste changes in May and bin deliveries which have been delayed due to COVID which caused the delay to the food waste service introduction and development of the whitespace system for food parcel deliveries. Trade Waste is now live on Whitespace, bin weighing is complete and standard practice	08 January 2021	76 or more	Green

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25 18/19	DoR	Additional Payments	There should be a clear policy for each type of allowance and additional payment. These should be reviewed on a regular basis and updated as necessary. All additional payments should be made in accordance with the relevant policy and be consistent across teams, departments and directorates and adhered to in every instance. Policies and procedures should be publicised and promoted to relevant staff and managers and be available on Iris.	18/19	31/03/2019		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 in March 2021.	17 December 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 - hence the high completion percentage. We decided to keep this action open until we have confirmed how Transport ICT will link in with the ICT Future Operating Model. Further work is needed to establish this: 1) Future direction of Transport ICT will be a dimension of the Digital Transformation Strategy being developed in Q4 20/21. 2) Work is needed to establish how transport communications should be linked in with the new Network tower. Transition to that tower from Northgate will be by 1 April 2021, but the current intent is to examine Transport issues after that transition is complete, to avoid distraction from the Northgate transition and to have the benefit of the strategic context from (1). So target date for closure is end Q1 21/22.	08 January 2021	76 or more	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	Northgate have completed proactive reports available. As the future operational ICT model introduces a new range of partners for Server Hosting (Agilisys), Desktop (Agilisys), Telephony (Virgin Media Business), and Networking (Pinacl/North) it also makes sense to review post 1st April as a post transition exercise the new opportunities for pro-active reporting, and the ICT Security Strategy is also recommending revisiting Security Incident Event Monitoring (SIEM) /Security Operations Centre (SOC) as a potential further change of service for 2021/22 subject to funding provisions.	7th January 2021	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		Annette Trigg, Chief Accountant	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.	13 January 2021	76 or more	Green

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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 Shella Smith, AD of HR and Organisational Development	A new policy was agreed by Personnel Committee on 19 November 2020 and will be communicated to all staff in January 2021	17 December 2020	Complete	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 Shella Smith, Head of HR and Organisational Development	It is hoped that the process can be automated through iTrent but due to other system priorities it is unlikely this could be done until later in 2021. In the meantime, a reminder will be sent to staff in early 2021 to ensure that gifts and hospitality offers and declarations of interest are properly recorded within directorate registers.	17 December 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		Shella Smith, AD of HR and Organisational Development	This is the same as 36 18/19. It is hoped that the process can be automated through iTrent but due to other system priorities it is unlikely this could be done until later in 2021.	17 December 2020	51 to 75	Amber
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. It is hoped that the process can be automated through iTrent but due to other system priorities it is unlikely this could be done until later in 2021.	17 December 2020	51 to 75	Amber
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

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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	*New recommendation* The procedures and processes for managing and monitoring sundry debt need to strengthened to actively reduce and prevent the current level of debt. The following areas should be considered:- * distribution of aged debtors report should be specific to the service. * all services should promote payment at the point of supply of service etc. * arrears should be analysed to identify services and reasons for arrears so that a targeted approach can be instigated. * services should be required to provide an account of the reasons for their arrears alongside the reasons for their budget variance status as part of the regular budget monitoring process/es.	18/19	29/01/2019		Annette Trigg - 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. Go live scheduled for April 2021	13 January 2021	51 to 75	Amber
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 have been reviewed to ensure fit for purpose and a number of new procedures written to allow skills transfer following a 50% turnover within the team. Change of process implemented by finance ensures evidence is uploaded.	14-Jan-21	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	The Valuation Office Agency in December 2020 have created a process to allow for a full download of all NNDR rateable values for the purposes of reconciliation and a batch job created by Capita to identify any variance. We need to review the system procedures for this process with a view to undertaking after our end of year processes which the team will need to prioritise. We anticipate a completion date of May 2021. We do however on a weekly basis reconcile the VOA changes and overall totals to the Academy System.	14-Jan-21	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 is no standard reporting unlike NNDR), there was an aim to have this completed by June 2020 if not too resource intensive, however due to Covid and a number of other factors that have greatly impacted the team's resource, this will also be scheduled for completion by May 2021. We do however on a weekly basis reconcile the VOA changes and overall totals to the Academy System.	14-Jan-21	25 or less	Red

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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. The Council Tax reconciliation process has undergone a review by the System Control Team Manager. The completion of the monthly reconciliations continued to be hampered by the ongoing Civica problems which cause imbalances, the team however will be ensuring that reconciliations will be issued to Finance by the 3rd week of the following month. They will summarise where imbalances are still to be reconciled if they have not be able to resolve by the deadline submission to finance.	14-Jan-21	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		Annette Trigg - 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.	13 January 2021	Complete	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		Annette Trigg - Chief Accountant / Andrew Jehan - Exchequer Manager / Kate Graefe - AD Procurement	Use of supplier portal fall under the AP Transformation project and it is planned that this will be introduced after completion of Supplier cleanse and supplier categorisation.	13 January 2021	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		Annette Trigg - 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.	13 January 2021	Complete	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.	11 January 2021	26 to 50	AMBER
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. 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.	11 January 2021	26 to 50	Amber

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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.	11 January 2021	26 to 50	Amber
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 O365 Microsoft Strategy.	11 January 2021	26 to 50	Amber
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 that progress has slowed in 2020. Performance statistics for the team have been developed and are recorded weekly. 58 cases are up to date, with 60 less than 3 months and 232 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. Progress has been made with the most overdue cases with overdue cases from 2019 reducing from 126 in April 2020 to 54 in January 2021. The number of people receiving their Direct Payment through a pre-paid card or managed bank account has increased to 90%.	12 January 2021	51 to 75	Amber
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.	08 January 2021	76 or more	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.	11 January 2021	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. Processes for FOI workflows are being reviewed as of January 2021.	11 January 2021	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.	11 January 2021	26 to 50	Amber
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 Spring 2021.	11 January 2021	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	11 January 2021	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.	11 January 2021	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.	11 January 2021	76 or more	Green
67 19/20	DoR	Freedom of Information	Annual performance reporting should include, but not be limited to: • Number of requests each year • Percentage of requests responded to on time • Number received during the quarter • Timelessness of issuing a substantive response • The rates of disclosure of requested information • The numbers of exemptions applied when withholding information • The outcome of internal reviews and external appeals.	19/20	22/08/2019		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 whilst this was originally expected in Autumn 2020, is now delayed until Spring 2021.	11 January 2021	76 or more	Green

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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 ED's and CMT on a weekly basis. InPhase will give live view of outstanding FOIs once Firmstep module is implemented.	11 January 2021	76 or more	Green
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		Michael Graham, AD Legal & Democratic Services Isabel Edgar Briancon, Assistant Director for Corporate Improvement and Customer Services	A multi-disciplinary officer working group has been established to lead development of the council's Information Governance Strategy. This work included review of the publication scheme as per this audit recommendation. 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.	11 January 2021	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.	11 January 2021	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		Diane Willshire, Registration & Bereavement Services Manager Brenda Ellis, Bereavement Services Operations Manager	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: a) understand them b) ensure they are up to date and continue to be fit for purpose I understand most policies are up currently up to date, however, a full list is yet to be compiled with review dates. 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.	22nd September	51 to 75	Amber
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 Updated 17/12/2020 - As stated above, the updated review date is now the end January 2021, therefore I would suggest this is not really red. Work is progressing in this regard.	17th December 2020	26 to 50	Amber

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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	A basic review has occurred of the procedures and amends made where there have been changes to processes though I believe Di is looking to complete a full review as part of the service review for the customer excellence requirements.	14 January 2020	76 or more	Green
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		Seona Douglas - Director of DACHS	ERRG now meets daily and hence there are no packages that can be agreed outside this process without consultation withe the the Director in light of the budget parameters. Director is chairing ERRG daily and arranging a webinar for all staff to reinforce practice guidance, roles and responsibilities. All new packages of care and long-term commitments to spend on care are all to be tracked through a daily ERRG. The management of decisions commenced in October 2020, The mosaic process ensures all cases and subsequent financial activity is now captured in one place.	12 January 2020	51 to 75	Amber
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 and checks made against email domains in use to force TLS where sensible to increase security. However further activity to act when non-compliant Email destination domains are chosen to force separate secure email processes may not be possible in the remaining time with Northgate as transition work to the Future Operation Model new IT suppliers has however been prioritised over other Project Work. A review is underway as what remaining Project work is achievable between January and end of March when the Northgate Contract ends, with any legacy projects then having to move to Agilisys. This will be flagged on the Security Programme of work to be reviewed again with Agilisys post transition completing on the 31.03.21.	7th January 2021	26 to 50	Amv
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	The Food Standards Agency confirmed 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 repsonsibitlies for the response to the Covid-19 pandemic.	14 January 2021	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 as requested by the audit.	14-Jan-21	Complete	Green

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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: - • 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 was approved by Policy Committee in December 2020	12 January 2021	Complete	Green
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: - • 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 as a result of the impending move from Academy to Oracle. A single point of invoice of production has been created to ensure that all information required to successfully recover a debt is provided at the point of invoice creation, i.e. legal entity, contact details, evidence of service/contract etc.. The system in which debt is raised is in the process of migration to Oracle, to allow for better control and monitoring and improved analysis and compliance with the Corporate Debt Recovery Policy	12 January 2021	51 to 75	Amber
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: - • 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 has been updated, a review and update of the reporting and the recovery process and procedures is in hand.	12 January 2021	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. Audit recommendations are in the process of being included in these procedures.	12 January 2021	76 or more	Green
83 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 31st March 2021, has a specific workstream addressing Accounts payable. An element of the workstream directly addresses A.P. processes for all areas of operation.	12 January 2021	76 or more	Green
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 31st March 2021, has a specific workstream addressing Accounts payable. An element of the workstream directly addresses business processes and staffing levels	12 January 2021	51 to 75	Amber

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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	12 January 2021	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 January 2021	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 31st March 2021.	13 January 2021	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 that 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 January 2021	51 to 75	Amber
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 January 2021	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 January 2021	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	27 RBC employees currently send invoices directly to the Oracle Fusion Webcenter and this is in the process of being increased. It is intended that Suppliers will be requested to email the webcenter direct in the new financial year.	12 January 2021	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	The current scanning solution shows a scanned image of the original invoice received and is only processed if all relevant information is available and easy to read.	12 January 2021	Complete	Green
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	One of the main issue with the current scanning process is that the system uses supplier address as the first reference, as the cleanse of suppliers has been completed the failure rate has been reduced. Some additional work may be needed regarding the way POs are raised. It should be noted that Oracle Fusion has updated their scanning process for new customers and are currently rolling this out to exist customers.	12 January 2021	76 or more	Green

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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	KPI's are currently produced to show Payment Date vs Invoice Date and Payment Date vs Invoice Creation Date, although this report is for internal RBC use only. The reason why targets are not being met is currently not shown as this data is unavailable. Discussion with procurement is required to confirm if this data should be published	12 January 2021	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 has now been undertaken at the end of September 2020.	25/11/2020	Complete	Green
96 19/20	DoR	Rent Accounting	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: 1) The frequency with which reconciliations are to be completed should be determined and this discipline kept to. 2) Reconciliations should identify the officer responsible for producing the reconciliation(s) and the officer responsible for reviewing and approving. 3) Reconciliations should be held on file alongside supporting documentation. 4) A complete procedure note should be produced that sets out the process for the production of the reconciliations.	19/20	17/04/2020		Alex Mackie - HRA Business Partner	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. 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. The Procedure note has now similarly been completed detailing the process behind the production of the reconciliations.	25/11/2020	Complete	Green
97 19/20	DoR	Oracle Fusion - RBC/BFfC segregation and access arrangements	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: •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
99 19/20	DoR	Bank & Cash reconciliations	All reconciliations should be provided for authorisation and approval as soon as practicable. 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.	19/20	16/06/2020		Annette Trigg, Chief Accountant	All bank and cash reconciliations are now up to date, and are produced, verified and authorised by the 21st of each month	13 January 2021	76 or more	Green

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100 19/20	DoR	Bank & Cash reconciliations	Reconciliation templates should be completed fully to record: a) The printed name of the officer that has prepared the reconciliation b) The signature of the officer that has prepared the reconciliation c) The date on which the reconciliation has been prepared d) The printed name of the officer that has check the reconciliation, if different to the approver e) The signature of the officer that has prepared the reconciliation, if different to the approver f) The date on which the reconciliation has been checked g) The printed name of the officer that has approved the reconciliation h) The signature of the officer that has approved the reconciliation i) The date on which the reconciliation has been approved	19/20	16/06/2020		Annette Trigg, Chief Accountant	These are prepared and being used	13 January 2021	76 or more	Green
101 19/20	DoR	Bank & Cash reconciliations	• 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. 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	19/20	16/06/2020		Annette Trigg Chief Accountant	All recommendations currently being reviewed and actions implemented under the Reconciliations strand of the Finance Improvement Programme	13 January 2021	51 to 75	Amber
102 19/20	DoR	DBS checks	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). 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.	19/20	02/03/2020		Ben Morgan, Resourcing Manager	All DBS checks are facilitated by Human Resources.	05 January 2021	76 or more	Green
103 19/20	DoR	DBS checks	HR should always be able to demonstrate that all staff either: a) do not require DBS clearance; or b) for those that do, that checks are in progress. For those that do require DBS clearance that evidence of this being up to date should be on file in each case.	19/20	28/02/2020		Ben Morgan, Resourcing Manager	Complete	05 January 2021	Complete	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.	05 January 2021	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	11/08/2020		Housing system project team – Project manager Johnnie Stanley	Project to replace OHMs system with NPS should be started 12/20. The work to establish standard naming conventions/data cleansing will be included in the project plan.	17 December 2020	25 or less	Red
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): •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	11/08/2020		Emma Tytel, DGS Team Leader	All past RGS accounts have been reviewed and relevant actions taken as a one-off exercise, and current accounts are being reviewed on a quarterly basis going forwards.	08 January 2021	Complete	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	11/08/2020		Emma Tytel, DGS Team Leader	We are still 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.	08 January 2021	51 to 75	Amber
110 20/21	DoR	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 there 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	15/07/2020		Annette Trigg, 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, although for a transfer to be made the approval of the receiving business is required first. The preventative use of CHAPS / Swiftpay is already in place	12 January 2021	76 or more	Green
111 20/21	DoR	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	15/07/2020		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.	12 January 2021	76 or more	Green
112 20/21	DoR	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	15/07/2020		Annette Trigg, 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 have been implemented	12 January 2021	76 or more	Green

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113 20/21	DoR	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	15/07/2020		Annette Trigg, 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	12 January 2021	76 or more	Green
114 20/21	DoR	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	15/07/2020		Annette Trigg (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	12 January 2021	76 or more	Green
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	03/08/2020		Mike Carpenter, Housing Projects Team Manager	This has been chased several times with Legal, the last being in December 2020, but there has been no response yet	11 January 2021	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	03/08/2020		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. A returns form is being devised for trade staff to complete when they return a product and returns will be tracked from this The returns policy specification will be identified and clarified.	05 January 2021	25 or less	Red
117 20/21	DEGNS	Stores Contract	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. •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	03/08/2020		Mike Carpenter, Housing Projects Team Manager	Managers are now asked to confirm they are happy with the materials purchased by their teams every month. It is not practical to check that every material is, nor is it possible to do this for van stock. Spot checks are being conducted on 'over the counter purchases' and any anomalies pursued with TP 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.	05 January 2021	Complete	Green

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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	03/08/2020		Jane Bloomfield, Quality & Business Assurance Manager	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. A formal report on the opportunities and disadvantages will be produced for April 2021

05/01/21 - The benchmarking exercise has now been completed (by Cirrus Purchasing) and indicates that the contract is providing good value for money). This will be used to discuss the findings with Travis Perkins and inform the contract review. | 05 January 2021 | 51 to 75 | Amber |
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	25/08/2020		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.	5th January 2021	Complete	Green
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	25/08/2020		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.	5th January 2021	Complete	Green
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	25/08/2020		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 have been delayed due to impact of Covid 19 on our day to day operations. Providing restrictions are lifted by Easter then discussions can begin in time for implementation in the next academic year 2021-22	5th January 2021	76 or more	Green
122 20/21	DEGNS	Education and Skills Funding Agency - eligibility verification	The Learning Eligibility Forms should be completed and attached to the Learner Agreements to ensure the audit trails for substantiating eligibility is complete.

These forms must be appropriately certified by the Learner and Tutor. | 20/21 | 25/08/2020 | | 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. | 5th January 2021 | Complete | Green |
| 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 | 25/08/2020 | | Lisa Potter (Assistant Principal, New Directions College | 2020 -21 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 will continue for the rest of this academic year until full implementation of our new MIS system has been completed - currently on track for April 2021 go live. | 5th January 2021 | 76 or more | Green |

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124 20/21	Cross direct orate	Transparency Code	Procedures for ensuring full compliance with the Transparency Code need to be reviewed and brought up to date. Where any gaps are identified these should be established. Procedures should include and address: • Management ownership and responsibility for coordinating the collation, checking and monitoring of information and for responding to queries resulting from information published under the terms of the Code. • Information should be appropriately labelled, be able to be easily located and accessible under a common section or directory of the Council's website. • Posted information should be monitored and kept up to date to ensure the data requirements are met and that publication of information is in accordance with the Code's timeframe requirements. • The protocol for publishing historical information from previous years needs to be agreed so that this is appropriately applied on a consistent basis.	20/21	01/10/2020		Michael Graham, Assistant Director of Legal and Democratic Services	Actions to address this to be programmed at forthcoming Information Governance Board.	11 January 2021	25 or less	Red
125 20/21	Cross direct orate	Transparency Code	The Council needs to be more proactive and visible in its commitment to being open and transparent. For example, although a copy of the Transparency Code 2015 is available via government website, the Council should confirm its policy and approach for complying with the code.	20/21	01/10/2020		Michael Graham, Assistant Director of Legal and Democratic Services	Actions to address this to be programmed at forthcoming Information Governance Board.	11 January 2021	25 or less	Red
126 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	The existing draft grey fleet policy needs to be reviewed and updated if necessary and then formally and appropriately approved, launched and then made widely available across the Council. It also needs to be included within the new starters' induction process. The policy should clearly detail the roles and responsibilities of managers, the Transport and Fleet Manager and HR, as well as be explicit as to what should be recorded, by whom and where, with consideration given to taking a more risk-based approach. In light of any changes to how, what and where checks are recorded, roles and responsibilities may need to be reviewed and updated, as appropriate. There also needs to be a documented and agreed process for all relevant staff, up to and including the Chief Executive if appropriate, to undergo grey fleet checks and to ensure all grey fleet mileage claims are reviewed and authorised.	20/21	02/10/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	TK:The grey fleet policy has been reviewed and version one is now ready to be approved by the trade unions and then Personnel Committee in March. Once we have these approvals, the policy will be formally launched and training for employees and managers will be provided.	11 January 2021	Complete	Green
127 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	Agreement should be reached as to which related documents (licence, MOT etc) should be checked and then these should be checked on a consistent and at a minimum of an annual basis. Evidence of those checks conducted on documentation should be clearly and consistently recorded in accordance with the agreed policy. System controls in place should not be overridden where errors are encountered.	20/21	31/12/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	TK:These checks are clearly documented in the policy and there are guides for use by both employees and managers uploaded onto the intranet under iTrent user guides.	11 January 2021	Complete	Green

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128 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	In terms of the time intensive nature of the grey fleet checks, particularly in cases where managers may have a number of direct staff reports, consideration should be given to alternative options available - for example outsourcing/automating checks - and an appropriate cost benefit analysis being conducted of these options. If it is then decided to maintain the existing system(s) in house, ideally automatic reminders should be sent by the system to managers when checks are due, if appropriate, or alternatively a report produced, identifying checks shortly due, which can then be bulk checked.	20/21	31/12/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager/Bradley Pym, Data Systems Officer	(KG) We looked at a number of different systems available on the market, all these systems require a level of RBC input to maintain the register of drivers and line management. It was decided with this level of input and Data rules it would be best to use I Trent as the main data store, with employee and line managers uploading the details. After training is given.	12 January 2021	Complete	Green
129 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	It is recommended that a review is undertaken of supporting information used as part of the checking procedure, and in particular to review how and where this should be held - preferably to ensure all information is held in a consistent format and stored in one location. There should also be clarity as to whose responsibility it is to keep information and checks up to date and then to chase outstanding checks.	20/21	02/10/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	TK: All information will be stored on iTrent Grey Fleet information will be the responsibility of HR to ensure this data is up to date. Fleet Management will be responsible for ensuring that RBC fleet driver checks are up to date and the details of the checks forwarded to HR via a CSV file monthly so I Trent can store all driver checks.	11 January 2021	Complete	Green
130 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	Controls should ensure that it is not possible to make mileage claims without the appropriate up to date checks having first been in place. Where feasible, the iTrent system should not allow payments to be made without these checks being undertaken and recorded.	20/21	02/10/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	TK: All documentation has to be reviewed by the manager before approving travel. Audit will be undertaken of mileage claims on a quarterly basis to ensure payments are only being made when correct documentation is in place.	11 January 2021	Complete	Green
131 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	There needs to be clarity as to whose responsibility it is to update various systems, including consideration of how and where information should be held to avoid duplication and reduce the opportunities for mistakes to arise. Consideration should also be given to adding a reminder to managers on iTrent when approving mileage claims that they have confirmed that appropriate document checks are in place for the staff member in question.	20/21	02/10/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	TK:A process for updating systems to avoid duplication has been agreed.	11 January 2021	Complete	Green
132 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	Consideration to be given to undertaking a review of making significant distance journeys using a grey fleet vehicle, as to whether use of a fleet vehicle would instead be more beneficial.	20/21	02/10/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	TK: This is covered in the policy.	11 January 2021	Complete	Green
133 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	The management issue detailed in para 4.6.3 needs to be addressed to ensure there is consistency of practice and that this doesn't become a wider issue across staff.	20/21			Kevin Green, Transport and Fleet Manager	KG: This is covered in the policy.	11 January 2021	Complete	Green

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134 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	There needs to be monitoring and reporting of compliance, as appropriate, once the policy has been formally agreed and implemented, with particular consideration given to having a regular report provided to senior management on grey fleet and compliance and feedback to managers on key issues also included. Reporting capability needs to be clarified, with reports containing key information being produced in a timely and accurate manner and necessary action taken to address issues identified, including non-compliance.	20/21	02/10/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	KG: HR will provide reports from I Trent to senior management and provide a copy to Fleet Management	12 January 2021	Complete	Green
135 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	Firmer action needs to be taken where checks have either not been undertaken or are not up to date and/or not appropriately recorded, making it clear to staff and managers alike that expenses cannot be paid without these being in place.	20/21	02/10/2020		Teresa Kaine, HR Services Manager	KG Covered in Policy	12 January 2021	Complete	Green
136 20/21	DEGNS	Staff Vehicle Documentation (Grey Fleet)	Consideration should be given to establishing appropriate KPIs around this area and performance monitored and reported against these.	20/21	02/10/2020		Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	TK: There should be no need for KPIs as this is a mandatory exercise. Failure to comply could lead to disciplinary action.	11 January 2021	Complete	Green
137 20/21	DEGNS	Licensing	When processing Charity Collection applications, charity authorisation should be sought from an appropriate person and Audit suggests authorisation should come from a Charity Trustee or equivalent.	20/21	02/12/2020		Catherine Lewis, Acting Regulatory Service Manager	This is requested on the application and checked by an officer to confirm appropriate paperwork submitted and signed - a permit is not given if the appropriate signature is not on the application.	18 January 2021	25 or less	Red
138 20/21	DEGNS	Licensing	Given the vulnerability of school transport users, discretionary decisions to allow vehicles to continue to operate when they are in excess of the upper age limit should be well documented, to ensure it aligns with licensing objectives.	20/21	02/12/2020		Clyde Masson, Principal Licensing Officer	We are reviewing out specifications and conditions in respect of School Transport vehicle Licensing to reflect the changes in the industry which include the age of vehicles licensed. By July 2021	18 January 2021	25 or less	Red
139 20/21	DEGNS	Licensing	To maximise the effectiveness of the available enforcement resource, premises enforcement should be formalised by way of a documented risk assessment of type, location and individual premises. Consideration should be given to issuing self-assessment forms to low risk licence holders.	20/21	02/12/2020		Catherine Lewis, Acting Regulatory Services Manager,	Officers are currently working on producing a self assessment inspection form to be completed by licence holders which will provide a risk level to aid determination whether an officer inspection is required. By March 2021	18 January 2021	25 or less	Red
140 20/21	DEGNS	CIL 15% Local Projects	It is recommended that policies and procedures governing CIL, including the 15% aspect, are periodically reviewed and updated to ensure these reflect both the latest local and legislative requirements and that these are updated on the website.	20/21	07/12/2020		Mark Worringham, Planning Policy Manager / Neal Gascoine, CIL Officer	As part of the review mentioned in 140, the process and procedures associated with the delivery of the 15% CIL local schemes is being reviewed to define each of the relevant officers roles within the delivery process of projects funded via the 15% CIL funds. This is linked to 142 below.	08 January 2021	25 or less	Red

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141 20/21	DEGNS	CIL 15% Local Projects	The discrete roles and responsibilities of Planning staff and other staff responsible for the delivery of 15% Local CIL schemes need to be reviewed, understood and adopted by all parties. It is recommended that these are reviewed, documented, approved and then adopted. These should include reference to the work of other services used in the delivery of such schemes, i.e. Legal Services. In particular these should concisely address and include responsibility for: • roles and activities of the different services and officers involved • the early capture and recording of the purpose and cost of schemes • the coordination and monitoring of schemes • the timely delivery and reporting of schemes. These guidelines should also define the role(s) of each project officer in respect of their responsibilities for 15% CIL schemes and their commitment to work with and to respond to other officers' enquiries as necessary. Once documented, these roles and responsibilities should be agreed and authorised as appropriate by the CIL Working Group(s) and then copied to 15% CIL scheme managers.	20/21	07/12/2020		Mark Worringham, Planning Policy Manager / Neal Gascoine, CIL Officer	As part of the review mentioned in 140, the process and procedures associated with the delivery of the 15% CIL local schemes is being reviewed to define each of the relevant officers roles within the delivery process of projects funded via the 15% CIL funds. This is linked to 142 below.	08 January 2021	25 or less	Red
142 20/21	DEGNS	CIL 15% Local Projects	It is recommended that simple, clear terms of reference are established for both the Officer and Member 15% Working groups and that these are periodically reviewed and updated, if necessary. In particular the terms should specify the purpose and frequency of meetings and composition of membership.	20/21	07/12/2020		Andrew Edwards, Assistant Director of Environmental & Commercial Services / Deputy Director of Planning, Transport & Regulatory Services	An initial draft TOR has been compiled and is currently being reviewed, subject to an initial meeting later in Jan 2021 between primary stakeholders.	08 January 2021	25 or less	Red
143 20/21	DEGNS	CIL 15% Local Projects	In order to ensure that the required outcomes are clearly defined at the earliest stage possible, it is recommended that a simple Project Initiation Document (PID) is completed and agreed for each 15% CIL scheme and a copy held by the Infrastructure Monitoring Officer. This should include the following suggested details and inform the regular monitoring by the respective officer / Member working groups: a) The purpose for each scheme or project and a brief narrative or overview b) Details of the Member approval process c) Details of assigned responsible officer(s) and their roles d) Budget and scope of the scheme (details of what is to be achieved) e) Any potential risks or obstacles f) Start / finish target dates g) Any reporting milestones.	20/21	07/12/2020		Neal Gascoine, CIL Officer	As part of the process/document review being undertaken in 140/141 a PID will be designed and will form part of the roles responsibilities defined to relevant officers and each individuals input defined to confirm relevant elements are captured and recorded. This will be part of the new process to be agreed at Policy Committee in February.	08 January 2021	25 or less	Red
144 20/21	DEGNS	CIL 15% Local Projects	Issues around accurate financial reporting and the Infrastructure Monitoring Officer having the necessary reporting or access to Oracle Fusion need to be resolved, in order to be able to provide required financial accountability and reporting of 15% local area CIL funded schemes. It is recommended this is followed up with the support of the Assistant Director of Environmental & Commercial Services.	20/21	07/12/2020		Andrew Edwards, Assistant Director of Environmental & Commercial Services	Although IMO now has access to Oracle reporting, the reports generated do not show all the information held by finance regarding allocations as this requires input from finance officers to confirm actual standing. It is planned that this will be highlighted as part of the review of process/procedure which covers items 140/141/142/143/144/145.	08 January 2021	25 or less	Red

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145 20/21	DEGNS	CIL 15% Local Projects	It is explicitly recommended that in the Infrastructure Monitoring Officer experiences either poor or no assistance from the managers of the 15% CIL schemes that this should be reported to the Planning Manager and /or Deputy Director of Planning, Transport & Regulatory Services for their intervention, support and follow up.	20/21	07/12/2020		Mark Worringham, Planning Policy Manager / Neal Gascoine, CIL Officer	As part of the process/document review being undertaken in 140/141 clear escalation routes are to be defined to confirm the relevant support needed for reporting.	08 January 2021	25 or less	Red
146 20/21	DoR	Purchasing cards	An exercise should be carried out to ensure all the appropriate agreements are held and that these are relevant to the current service i.e. an agreement is held for all new budget holders with existing VPC in the service.

A periodic exception report should be produced to monitor the completeness of these records. | 20/21 | 09/12/2020 | | Andrew Jehan (Exchequer Manager) / Annette Trigg (Chief Accountant) | A review of all current card holders and the associated agreements held is currently in progress. Still need to check that all cardholders have the cardholder agreement and the budget holder agreement | 12 January 2021 | 26 to 50 | Amber |
147 20/21	DoR	Purchasing cards	In conjunction with recommendation 3, an up to date list officers should be maintained to validate both approval of the business case and authorisations of expenditure. We also recommend that a statement of satisfaction should added to the authorisation template confirming that they are satisfied that all the necessary checks have been undertaken.	20/21	09/12/2020		Andrew Jehan (Exchequer Manager) / Annette Trigg (Chief Accountant)	A list of officers needs to created for approval of business case and authorisation of transaction log. On the firmstep form, confirmation statement for completeness has been added for cardholder and budget holder agreements	12 January 2021	26 to 50	Amber
148 20/21	DoR	Purchasing cards	In conjunction with recommendations 3 & 4, there should be an annual/periodic revision of the business case and merchant categories for the cards in circulation to ensure these remain appropriate and relevant to service needs. Special consideration needs to be given to those cards which are used in interaction with the requirements from Emergency Planning.	20/21	09/12/2020		Andrew Jehan (Exchequer Manager / Annette Trigg (Chief Accountant)/ Department Budget Managers	This recommendation will be covered by the review of all current card holders and the card categories they have/need. This will be completed in conjunction with budget managers approving the card transactions. Staff with Emergency Planning responsibilities will also be considered. Need to add the guidance	12 January 2021	26 to 50	Amber
149 20/21	DoR	Purchasing cards	Bank confirmations on the set up of spend limits and expenditure categories should be placed on file to substantiate the applications of those authorised.	20/21	09/12/2020		Andrew Jehan (Exchequer Manager)	Started to recorded the limits of some cardholders to the file.	12 January 2021	26 to 50	Amber
150 20/21	DoR	Purchasing cards	Procedures should be established to highlight the cancelation requirements of VPC due to staff leaving or changing role. This should coincide with the usage monitoring controls to identify those cards which are not being used because the cardholder has left the employ of the Council.	20/21	09/12/2020		Andrew Jehan (Exchequer Manager)	Still not started, the completion date is 31 March 2021	12 January 2021	25 or less	Red

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151 20/21	DoR	Purchasing cards	Corporate monitoring systems should be established to highlight VPC Holder and Budget Holder areas of non-compliance. An exception report should be produced on a periodic basis for management for continuous improvement purposes. This should include highlighting for management attention: - · Claims which have not been authorised at all or in appropriately. · Expenditure which has occurred after the cardholder has left the employ of the Council. · Material expenditure which isn't supported by a VAT compliant receipt or invoice. · Material expenditure which exceeds the general-purpose value of £500 in accordance with the VPC policy. Any extraordinary expenditure which could give rise to concern i.e. of public interest or HMRC taxation risks.	20/21	09/12/2020		Andrew Jehan (Exchequer Manager / Annette Trigg (Chief Accountant)	Still not started, the completion date is 31 March 2021	12 January 2021	25 or less	Red
152 20/21	DoR	Purchasing cards	A reconciliation between the Fusion system total, the claim total and the Lloyds bank statement should be carried out on a regular basis. This reconciliation should be appropriately substantiated and certified.	20/21	09/12/2020		Wai Lok (Technical Accountant) / Annette Trigg (Chief Accountant)	The Technical Accountant to make arrangements with the Accounts Payable team and ensure the reconciliation is carried out monthly. The target date for completion is end of February 2021.	08 January 2021	26 to 50	Amber
153 20/21	DoR	Purchasing cards	In conjunction with recommendation 8, the Visa Purchasing Cards should be monitored to ensure it is not being used to circum-navigate the local purchase order policy and procedures. Areas of concern should be raised with the card holder and budget holder.	20/21	09/12/2020		Andrew Jehan (Exchequer Manager)	All purchases will be retrospectively reviewed by Accounts Payable to ensure that they are applicable for Visa Purchasing Cards use. Areas of concern will be raised with the card holders and budget holders and cards may be withdrawn if being used to circum-navigate the purchase order policy.	20 January 2021	25 or less	Red
154 20/21	DoR	Purchasing cards	In conjunction with recommendation 8, the Visa Purchasing Cards expenditure categories and respective providers should be monitored to ensure purchases are not being made outside an existing corporate contract, or to ascertaining if there would be a benefit to developing a contract. Prevention controls should be applied to re-enforce the protocols of use in the Visa Purchasing Cards Rules. Appropriate consideration should be given to the different uses by the general services and those purchased for emergency planning.	20/21	09/12/2020		Kate Graefe (AD of Procurement & Contracts)	It is the intention of Procurement & Contracts to commission an external tail-spend analysis across the Council, which would include Purchase Card spend data, to determine whether spend should or could otherwise be routed through a corporate contract or more cost-effective arrangement. Such analysis and work will be shared with Finance to determine if refinement of Purchase Card controls and/or policy is required. This is dependent on funding for the analysis work.	20 January 2021	25 or less	Red
155 20/21	DoR	Purchasing cards	Receipts and invoices should be obtained and attached for all purchases as proof of purchase to substantiate the charge on the bank statement and to support the correct recovery of VAT.	20/21	09/12/2020		Andrew Jehan (Exchequer Manager) / Annette Trigg (Chief Accountant)	Currently all the receipts are checked for VAT and when not received, they are requested	13 January 2021	76 or more	Green
156 20/21	DoR	Purchasing cards	Because of the failure to ensure all emails are retained, we strongly recommend that the claim form is physically certified by the VPC card holder and VPC approver. In conjunction with recommendation 5, the VPC Administrator should ensure the claim is certified by the correct officer.	20/21	09/12/2020		Andrew Jehan (Exchequer Manager)	From January 2021, the returns of the monthly transaction logs has been started using Firmstep. Firmstep permits electronic authorisation and this can be kept on the file. Statement of completeness	13 January 2021	26 to 50	Amber

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157 20/21	DoR	Purchasing cards	The Council should review the operational platform for managing and accounting for VPC expenditure e.g. an integrated management system that manages the authorisations, records and payments in conjunction with existing/future accounts payable and contract requirements.	20/21	09/12/2020		Annette Trigg (Chief Accountant)	Consideration will be given to this recommendation as part of the implementation of a new finance system, however it is important to note that this area may be a lower priority when considering finance systems functionality compared with other essential system requirements. The process changes and agreed actions included in this report will result in improved processes and will reduce the financial risks for this area of expenditure.	13 January 2021	25 or less	Red
									Status		
									25 or less	22	
							Red %	27	26 to 50	15	
							Amber %	23	51 to 75	32	
							Green %	50	76 or more	35	
									Complete	33	
								100	Total	137	