

Count	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	Improvement Programme Workstream
1	1 16/17	DoR	Bank rec & control account reconciliations	<p>1. A corporate approach for producing reconciliations, evidencing balances and for monitoring the completion status, issues and their resolution needs to be produced and agreed.</p> <p>2. Greater staff/resource resilience is required to ensure the reconciliations are completed on a timely basis throughout the year.</p> <p>3. Departments should be required to provide a reconciliation position statement each month.</p> <p>4. Response will be addressed in rec 5 2017-18 action plan</p> <p>5. In conjunction with recommendation 3, reconciliation needs to be brought up to date.</p> <p>6. The completion and review of the bank reconciliation status MUST be a monthly key priority.</p>	16/17	09/02/2017	4-Oct-17	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 has been placed on ensuring that the timeliness of monthly bank recs does not slip and on refining / improving the reconciliation process.	07 April 2021	76 or more	Green	Rec
2	2 16/17	DoR	Bank rec & control account reconciliations	<p>Following implementation of recommendation 1 of last years action plan, business process documents should be written for each reconciliation process to include:</p> <ul style="list-style-type: none"> • Purpose of the procedure (impact on council) • Clearly define the outcome of the process • Name the process in accordance with naming conventions • Define the start and end of the process • Outline who does what and responsibilities - not person specific but role specific • Tools to complete the process, Systems, printing, marking etc. • Exceptions - if process goes wrong, system down etc. • Individual steps to get from start to finish • Reports used etc. • What to do when completed - balanced and unbalanced, actions, financial levels, responsibilities and authority • Review and sign off by the Assistant Director of Finance • Reporting framework • Evidence • Storage & protection 	16/17	09/02/2017	4-Oct-17	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. A review of all Control, Holding and Suspense has been completed and a number of holding codes are in the process of being closed to facilitate efficient and effective working practice and a scheduled review process for the remaining control and suspense accounts will be implemented to ensure that they are reconciled at appropriate intervals.	07 April 2021	76 or more	Green	Rec
3	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 have been incorporated into the documents. The procedures have been returned to internal audit for a final review.	07 April 2021	76 or more	Green	AP	
4	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.	07 April 2021	76 or more	Green	AP

5	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. We encourage suppliers to send invoices straight to the Fusion Webcenter, as part of this we are in the process of setting up a new enquiries only e-mail box advising suppliers that all invoices should be directed to the Fusion Webcenter. Work within the AP section has been reallocated in order to stop any single points of failure and improve the knowledge within the section. 24 Process guides have been completed.	07 April 2021	76 or more	Green	AP
6	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 inline with the move of AR to Fusion due by the end of April.	08 April 2021	51 to 75	Amber	AR
7	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	Daily reports produced and sent to owners of feeder systems for checking that totals loaded correctly. Subjective and objective codes and structures have been reviewed 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%. Approximately 180 subjective codes have been closed. A new process for requesting new codes, requiring appropriate approval has been implemented.	07 April 2021	76 or more	Green	CoA
8	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		Annette Trigg - Chief Accountant / Stuart Donnelly - Financial Planning & Strategy manager	Subjective and objective codes and structures have been reviewed 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%. Approximately 180 subjective codes have been closed. Holding and suspense accounts are also under review. A new process for requesting new codes, requiring appropriate approval has been implemented.	08 April 2021	51 to 75	Amber	CoA
9	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.	01 April 2021	25 or less	Red	
10	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 IAO sits with Assistant Directors unless delegated. Data Protection Officer is currently developing the ROPA spreadsheet for each directorate which will document IOA's. This work is proceeding well as part and linking with the Smarter Working project. PID approved for Information Governance project at the Information Governance Board which will result in greater ownership of information assets.	01 April 2021	51 to 75	Amber	
11	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. No Change from 11/1/21 due to capacity pressure of closure work for prior years	29/3/21	76 or more	Green	

12	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 recharge model for 20/21 is currently being finalised within Finance and the journals for these charges will be put through in line with the year-end timetable	31 March 2021	76 or more	Green	
13	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.	07 April 2021	76 or more	Green	AP
14	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	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.	07 April 2021	51 to 75	Amber	AP
15	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	
16	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. This review will be linked with a wider review of terms and conditions so it is likely to be autumn 2021 when all policies covering and allowances are reviewed and agreed.	15 March 2021	51 to 75	Amber	
17	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 scheduled for signoff by Policy Committee in Q1 21-22. 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 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.	24 March 2021	76 or more	Green	Digital Futures

18	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 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 were signed off.	07 April 2021	76 or more	Green
19	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 to ensure that gifts and hospitality offers and declarations of interest are properly recorded within directorate registers.	15 March 2021	51 to 75	Amber
20	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.	15 March 2021	51 to 75	Amber
21	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.	15 March 2021	51 to 75	Amber
22	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 viable 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 'the Workforce Review' which will aim to implement an Assets & Property structure that is fit for future purpose.	09 April 2021	26 to 50	Amber
23	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	As part of the service review, the AD is looking at requirements across the service and is recommencing this project following longterm sick. Discussions are taking place with CIPFA and providers of the existing Property/FM software to assess capabilities.	09 April 2021	51 to 75	Amber

24	39 18/19	DoR	Debtors - follow up review	<p><i>New recommendation</i></p> <p>The procedures and processes for managing and monitoring sundry debt need to be strengthened to actively reduce and prevent the current level of debt. The following areas should be considered:-</p> <ul style="list-style-type: none"> * distribution of aged debtors report should be specific to the service. * all services should promote payment at the point of supply of service etc. * arrears should be analysed to identify services and reasons for arrears so that a targeted approach can be instigated. * services should be required to provide an account of the reasons for their arrears alongside the reasons for their budget variance status as part of the regular budget monitoring process/es. 	18/19	29/01/2019	Annette Trigg - Chief Accountant / Andrew Jehan - Exchequer 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 May 2021.	07 April 2021	51 to 75	Amber	AR
25	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	Having reviewed the original audit report, this recommendation is in reference to the EOY processes we undertake to create new bills for CTAX & NNDR. Historically the total debit raise for both areas would have been emailed to the Head Of Finance, however this hasn't been a requirement since Alan Cross left the authority. We do however provide upon request to Accountancy details of the debit raise for cashflow forecasting.	09-Apr-21	Complete	Green	
26	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. To date we have obtained the data required from the VOA and are now reviewing the manuals to undertake the exercise.	09-Apr-21	26 to 50	Amber	
27	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. We have contacted the VOA to determine if a full listing can be supplied, once a response is received, we will then look to write a bespoke report to cross reference against the system.	09-Apr-21	26 to 50	Amber	
28	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, this should now be resolved following resolution of the issue in March 2021. The team 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 been able to resolve by the deadline submission to finance but these should be far fewer now that Civica issues resolved. Processes have been implemented from April 21 for the systems control manager to review progress of the reconciliations with each member of staff ahead of submission to finance, with a view to ensuring we achieve the target and are able to complete this recommendation.	09-Apr-21	76 or more	Green	
29	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	The use of supplier portal falls under the AP Transformation project. The supplier cleanse and supplier categorisation for suppliers we have contracts with (370) has been completed. The use of the supplier portal is being reviewed by the Procurement team.	07 April 2021	51 to 75	Amber	AP
30	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. Both projects are working on records of processing activities (ROPA) which document the governance issues referred to. Good progress is being made. It is hoped to finish this work by the summer.	01 April 2021	51 to 75	Amber	

31	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.	01 April 2021	51 to 75	Amber	
32	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.	01 April 2021	51 to 75	Amber	
33	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.	01 April 2021	26 to 50	Amber	
34	55 18/19	DACHS	Direct Payments - follow up	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	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 2020/21. Performance statistics for the team have been developed and are recorded weekly. 69 cases are up to date (increase from 58 in Jan'21), 44 cases are less than 3 months overdue (decrease from 60 in Jan'21) and 251 cases are more than 3 months overdue (increase from 232 in Jan'21). Progress has been made though with the very longest overdue cases, with overdue cases from 2019 reducing from 126 in April 2020 to 52 in March 2021. The number of people receiving their Direct Payment through a pre-paid card or managed bank account has increased to 92% (increase from 90% in Jan'21).	31 March 2021	51 to 75	Amber	
35	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 updated reconciliation templates will be included as part of the improvement programme.	09 April 2021	76 or more	Green	REC
36	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. Further advice and guidance was issued to staff to use the new case management module in March 2021.	01 April 2021	Complete	Green	
37	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	Processes for FOI workflows were reviewed and implemented for the new case management system which went live in March 2021.	01 April 2021	Complete	Green	

38	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. Training was delivered for the new case management module in March 2021. Ongoing refresher training will be implemented through the IGB.	01 April 2021	76 or more	Green
39	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 completed March 2021.	01 April 2021	Complete	Green
40	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	FOI Module implementation completed March 2021.	01 April 2021	Complete	Green
41	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.	01 April 2021	51 to 75	Amber
42	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 for CMT are produced on any outstanding FOI requests, complaints etc.	01 April 2021	Complete	Green
43	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., work on this is on-going.	01 April 2021	76 or more	Green
44	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 FOI's once the link to Firmstep and InPhase has been tested.	01 April 2021	76 or more	Green
45	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	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

46	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 has been reviewed. This action is complete.	01 April 2021	Complete	Green
47	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	A review of policies is underway and being collated. Recent work has focussed on policies relating to faith burials in the new area of the cemetery. A process and schedule will be introduced once the review is complete to ensure all policies and procedures are kept up to date going forward.	22/03/21	51 to 75	Amber
48	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	The Parks and Open Spaces and Streetcare FSR has included a review of the grave digging function and a detailed costing exercise will be carried out in Summer 2021 to establish the costs involved in bringing the service in-house before a decision is made whether to tender the works.	08 April 2021	26 to 50	Amber
49	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.	22nd March 2021	76 or more	Green
50	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	The process is now embedded in practice and supported through Mosaic. The PBST are not permitted to arrange any packages that have not been approved through ERRG with the exception of Conversation 2 emergency packages of care which are permitted to remove immediate risk.	23 March 2021	76 or more	Green
51	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	19/20	01.04.20	Martin Chalmers - Chief Digital & Information Officer	NPS has been making checks 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 has not been 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. The future approach to this issue will be reviewed as part of an overall review of our security plans in Q1 21-22	24 March 2021	26 to 50	Amber
52	77 19/20	DEGN S	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 responsibilities for the response to the Covid-19 pandemic.	14 January 2021	51 to 75	Amber

53	80 19/20	DoR	Sundry debtors	<p>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: -</p> <ul style="list-style-type: none"> • Information is complete and accurate • Controlled end to end processing • Matching of payment and suspense account management • The accounting framework allows specific and timely analysis • There are proper audit trails in place to secure supporting documentations • There are proper checks and balances in place for monitoring and reporting upon compliance and the, status of workflow. 	19/20	12/03/2020	Annette Trigg	<p>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 due May 21, to allow for better control and monitoring and improved analysis and compliance with the Corporate Debt Recovery Policy</p>	09 April 2021	51 to 75	Amber	AR
54	81 19/20	DoR	Sundry debtors	<p>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: -</p> <ul style="list-style-type: none"> • The separate identification and control of non-commercial and commercial debt • Review and confirmation of the legal recovery processes operational resources, mechanism and responsibilities for monitoring, reporting and recovering debt 	19/20	12/03/2020	Annette Trigg	<p>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.</p>	09 April 2021	51 to 75	Amber	AR
55	82 19/20	DoR	Accounts payable	<p>There should be a full procedure manual for the Accounts Payable operation.</p>	19/20	03/04/2020	Annette Trigg	<p>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 have been updated and the revised procedures have recently been returned for final review.</p>	07 April 2021	Complete	Green	AP
56	83 19/20	DoR	Accounts payable	<p>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.</p>	19/20	03/04/2020	Annette Trigg	<p>Process guides have been written for all procedures and staff roles and responsibilities have been documented.</p>	07 April 2021	Complete	Green	AP
57	84 19/20	DoR	Accounts payable	<p>Staffing levels and business processes need re-examining in the light of the issues highlighted with the current operation of the supplier's portal.</p>	19/20	03/04/2020	Annette Trigg	<p>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</p>	07 April 2021	51 to 75	Amber	AP
58	87 19/20	DoR	Accounts payable	<p>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.</p>	19/20	03/04/2020	Kate Grafe	<p>This is being addressed as a part of the Finance Improvement Programme and the responsibility for the supplier portal has now transferred to the Procurement Team who will review the use the of portal.</p>	09 April 2021	51 to 75	Amber	AP

59	88 19/20	DoR	Accounts payable	Action needs to be taken corporately to identify potential issues that are causing delays to processing invoices. The issue is wider than the AP function particularly in areas using the Mosaic system for Adults and Children's Care.	19/20	03/04/2020	Annette Trigg (Chief Accountant) Andrew Jehan (Exchequer Manager)	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	07 April 2021	51 to 75	Amber	AP
60	89 19/20	DoR	Accounts payable	Action need to be taken to identify purchase orders where invoices are outstanding in Mosaic that cut across the period between the formation of BFFC.	19/20	03/04/2020	Annette Trigg (Chief Accountant) Andrew Jehan (Exchequer Manager)	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	07 April 2021	51 to 75	Amber	AP
61	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	Annette Trigg (Chief Accountant) Andrew Jehan (Exchequer Manager)	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes.	07 April 2021	51 to 75	Amber	AP
62	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	Annette Trigg (Chief Accountant) Andrew Jehan (Exchequer Manager)	A new e-mail box has been set up for enquiries only and the current AP inbox which was still receiving invoices will be closed. Suppliers will be advised to send all invoices direct to the Fusion Webcenter.	07 April 2021	51 to 75	Amber	AP
63	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. In the 21/22 the way Purchase Orders are raised will be investigated to establish if this causes issues. It is intended to eliminate the use of the Accounts Payable inbox as a post office and this should see more original documents being received by the webcenter improving the failure rate.	09 April 2021	76 or more	Green	AP
64	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	Annette Trigg (Chief Accountant) Andrew Jehan (Exchequer Manager)	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 KPIs are in the process of being reviewed and these will be reported to Senior Management and payment performance will be published alongside the Transparency report.	07 April 2021	51 to 75	Amber	AP
65	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	07 April 2021	76 or more	Green	REC

66	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	9th April 2021	76 or more	Green	REC
67	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	07 April 2021	51 to 75	Amber	REC
68	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.	31 March 2021	Complete	Green	
69	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	Incorporated into new Safer Recruitment Guidance, published to the intranet	31 March 2021	Complete	Green	
70	105 20/21	DEGN S	Rent Guarantee Scheme	It is recommended that all housing related systems establish consistent naming conventions that will allow for easy data verification across systems, followed by a data cleansing operation to update current records to the new standard.	20/21	11/08/20	Housing system project team - Project manager Johnnie Stanley	OHMs migration project started, the project is addressing how to align the naming convention to GIS/Gazeteer. This is being explored through data mapping exercises.	31/3/21	25 or less	Red	
71	107 20/21	DEGN S	Rent Guarantee Scheme	A review of the Council's duties and legal responsibilities for housing needs and homelessness should be considered to see if / how these impact / contradict the tenancy agreement and regulations of the RGS scheme. It is also recommended the service should establish if a different debt treatment regime is applicable and legal for properties on this scheme, and if so, then implement this.	20/21	11/08/20	Emma Tytel, DGS Team Leader	We are 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	
72	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 be common standards for substantiating and approving transfers whether these relate to intercompany transactions or not, a procedure detailing the use of the group account use etc.	20/21	15/07/20	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. Starting in April 2021 intercompany transfers will be completed by an Accounts Payable Assistant and Authorised by the Exchequer Manager / AP Senior	08 April 2021	76 or more	Green	

73	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	15/07/20	Kate Graefe (AD Procurement & Contracts) & Finance	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. KG to confirm with finance percentage complete prior to closure.	09 April 2021	76 or more	Green
74	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	15/07/20	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. Starting in April 2021 intercompany transfers will be completed by an Accounts Payable Assistant and Authorised by the Exchequer Manager/AP Senior	08 April 2021	76 or more	Green
75	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	15/07/20	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. The procedures for making and retaining the approvals for intercompany transfers have been reviewed and the authorisations are now attached to all payments.	07 April 2021	76 or more	Green
76	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	15/07/20	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 fixed element of the contract is processed and paid on a regular monthly schedule via an inter company transfer. The preventative use of CHAPS / Swiftpay is already in place. Further work to document the process in relation to variable aspects is currently underway.	06 April 2021	76 or more	Green
77	115 20/21	DEGNS	Stores Contract	A copy of the sealed contract should be located, and a copy should be forwarded to Housing in order they can ensure that they are working from and using the correct version.	20/21	03/08/20	Mike Carpenter, Housing Projects Team Manager	This is now just awaiting printing and will be available shortly. This will then be scanned	09 April 2021	76 or more	Green
78	116 20/21	DEGNS	Stores Contract	For reconciliation purposes, although Travis Perkins provides Housing with a listing of all invoicing data and credit notes to support the consolidated invoice, we recommend TP is approached to request that it provides a detailed report of all stores issue and return transactions from the 'point of sale' onwards. Confirmation of the return policy specification within the contract and definition of faulty goods also needs to be clarified and confirmed.	20/21	03/08/20	Mike Carpenter, Housing Projects Team Manager	This is a known weakness, and we are working with Travis to resolve it, with a view to tracking materials electronically. Ultimately the cost of providing a solution to the problem may not be economically viable to track the small number of returns. A returns form is now available for staff to complete when they return a product and returns will be tracked from this. The returns policy specification will be identified and clarified as part of the contract review process.	09 April 2021	51 to 75	Amber
79	118 20/21	DEGNS	Stores Contract	A report on the opportunities and disadvantages of the Housing Contract should be produced periodically for corporate consideration.	20/21	03/08/20	Jane Bloomfield, Quality & Business Assurance Manager	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. 31/03/21 - Due to other pressures (COVID and Client/Contractor split) it is not possible to produce the report for April now. This has been revised to the end of May 2021 and will contain recommendations for the way forward with this contract.	09 April 2021	51 to 75	Amber
80	121 20/21	DEGNS	Education and Skills Funding Agency - eligibility verification	Systems need to be improved to ensure official documents presented by learners to obtain ESFA funding are authentic, and that any independent verifications carried out by New Directions College with third parties/agencies are recorded and evidenced where appropriate e.g. passports, driving license, birth certificates etc.	20/21	25/08/20	Lisa Potter (Assistant Principal, New Directions College)	Enrolments are being carried out digital with documents being scanned and emailed to the College. Discussions about independent verifications 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	9th March 2021	Complete	Green
81	123 20/21	DEGNS	Education and Skills Funding Agency - eligibility verification	Certified controls need to be established to ensure all information entered or scanned onto the Education Management System is complete and accurate.	20/21	25/08/20	Lisa Potter (Assistant Principal, New Directions College)	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.	8th April 2021	Complete	Green

82	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	01/10/20	Michael Graham, Assistant Director of Legal and Democratic Services	Actions to address this have been agreed at Information Governance Board.	01 April 2021	26 to 50	Amber
83	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	01/10/20	Michael Graham, Assistant Director of Legal and Democratic Services	Actions to address this have been agreed at Information Governance Board.	01 April 2021	26 to 50	Amber
84	126 20/21	DEGN S	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	02/10/20	Kevin Green, Transport and Fleet Manager/Teresa Kaine, HR Services Manager	TK:The grey fleet policy has been reviewed and agreed with the trade unions and goes to Personnel Committee for approval on 17 March. Once approved, the policy will be formally launched and training for employees and managers will be provided.	17 March 2021	Complete	Green
85	137 20/21	DEGN S	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	02/12/20	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.	9th April 2021	Complete	Green
86	138 20/21	DEGN S	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	02/12/20	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. We are still reviewing our conditions in respect of all areas of taxi / private hire and private hire (school transport) licencing and are still looking to complete by July 2021	29/03/2021	25 or less	Red
87	139 20/21	DEGN S	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	02/12/20	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. A self assessment inspection form has been drafted and sent to a sample of the licensed premises within the borough as a trial 15/03/2021	9th April 2021	26 to 50	Amber
88	140 20/21	DEGN S	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	07/12/20	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. A revised protocol for allocation of CIL funds was agreed at Policy Committee in February 2021, which particularly sets out procedures for consulting on and allocating 15% local CIL funds. This involves consulting on local priorities every 3-4 years, and the first such consultation started on 19th February and will run to 16th April. Results will be reported to Policy Committee by June.	26 March 2021	26 to 50	Amber
89	141 20/21	DEGN S	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	07/12/20	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.	26 March 2021	25 or less	Red

90	142 20/21	DEGN S	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	07/12/20	Andrew Edwards, Assistant Director of Environmental & Commercial Services / James Crosby Assistant Director of Planning, Transport & Regulatory Services	Terms of reference for the CIL Officer 15% group completed and include composition of members, purpose of group and frequency of meetings. Group meeting regularly.	9th April 2021	76 or more	Green	
91	143 20/21	DEGN S	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	07/12/20	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	
92	144 20/21	DEGN S	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	07/12/20	Andrew Edwards, Assistant Director of Environmental & Commercial Services	A series of meetings has been held between Capital Finance colleagues, Infrastructure Monitoring officer and AD E&CS to work towards providing more accurate financial reporting for CIL 15% projects and also to allow the Infrastructure Monitoring Officer greater access to the information needed.	9th April 2021	51 to 75	Amber	
93	145 20/21	DEGN S	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	07/12/20	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.	26 March 2021	25 or less	Red	
94	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	09/12/20	Andrew Jehan (Exchequer Manager) / Annette Trigg (Chief Accountant)	A review of all current card holders and the associated agreements has been carried out. Some work still needs to ensure that all cardholders have the cardholder agreement and the budget holder agreement	08 April 2021	76 or more	Green	VPC
95	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	09/12/20	Andrew Jehan (Exchequer Manager) / Annette Trigg (Chief Accountant)	A list of officers has been created for approval of business case and authorisation of transaction log. The firmstep form for confirmation statement for completeness has been added for cardholder and budget holder agreements needs to be review and tweaked.	08 April 2021	51 to 75	Amber	VPC
96	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	09/12/20	Andrew Jehan (Exchequer Manager / Annette Trigg (Chief Accountant)/ Department Budget Managers	A list of officers has been created for approval of business case and authorisation of transaction log. The firmstep form for confirmation statement for completeness has been added for cardholder and budget holder agreements needs to be review and tweaked.	09 April 2021	26 to 50	Amber	VPC
97	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	09/12/20	Andrew Jehan (Exchequer Manager)	Spend limits & categories logged against each card holder.	09 April 2021	51 to 75	Amber	VPC
98	150 20/21	DoR	Purchasing cards	Procedures should be established to highlight the cancellation 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	09/12/20	Andrew Jehan (Exchequer Manager)	Work now started and review required.	09 April 2021	51 to 75	Amber	VPC
99	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	09/12/20	Andrew Jehan (Exchequer Manager / Annette Trigg (Chief Accountant)	New processes and procedures introduced and Card Holders and Budget Holders will be advised of transgressions. RBC will apoted a three strikes and you are out policy with cards being withdrawn.	09 April 2021	51 to 75	Amber	VPC

100	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	09/12/20		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 April 2021.	07 April 2021	26 to 50	Amber	
101	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 circumnavigate the local purchase order policy and procedures. Areas of concern should be raised with the card holder and budget holder.	20/21	09/12/20		Andrew Jehan (Exchequer Manager)	All purchases will be retrospectively reviewed by an Accounts Payable Processing Assistant at the time of submission to ensure that they are applicable for Visa Purchasing Cards use. VPC payments over £500 will be subject to a further check by the AP Senior or Exchequer Manager and areas of concern will be raised with the card holders and budget holders and cards may be withdrawn if being used to circumnavigate the purchase order policy.	08 April 2021	51 to 75	Amber	VPC
102	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	09/12/20		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.	26 March 2021	25 or less	Red	
103	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	09/12/20		Andrew Jehan (Exchequer Manager) / Annette Trigg (Chief Accountant)	Currently all the receipts are checked for VAT and when not received, they are requested	08 April 2021	76 or more	Green	VPC
104	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	09/12/20		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	08 April 2021	76 or more	Green	VPC
105	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	09/12/20		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.	07 April 2021	25 or less	Red	
106	158 20/21	Cross direct orate	Records Management & Document Retention	The revised policy needs to be reviewed in conjunction with ICO guidelines (to ensure all areas are covered or reference made to relevant associated policies and legislation). It also needs to clearly define roles and responsibilities, include Council systems and records for obsolete teams, link to the Council's corporate plan, and take an integrated approach to records, regardless of their format. The policy then needs to be formally approved, made available to all staff and included as part of induction for new starters, with regular reviews conducted to ensure compliance. The policy also needs to be fully supported by senior management, with regular updates on progress against the policy provided to them. Where responsibility is delegated to teams and services, there needs to be appropriate local policies/guidelines in place.	21/22	15/01/21		Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand.	01 April 2021	26 to 50	Amber	

107	159 20/21	Cross direct orate	Records Management & Document Retention	<p>There needs to be clearly defined links between the Information Governance team, Modern Records and individuals responsible for records management and document retention across the Council. All staff need to be aware of this and consideration also given to documenting this role in relevant job descriptions.</p> <p>Consideration needs to be given to reviewing and rationalising records management risks at corporate and directorate level, distinguishing between strategic risks (reflected at corporate level) and operational risks (reflected at service/team level).</p>	21/22	15/01/21		Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand.	01 April 2021	26 to 50	Amber
108	160 20/21	Cross direct orate	Records Management & Document Retention	<p>There should be a centralised register, detailing records held across the Council, their format, location and responsible officer.</p> <p>Consideration also needs to be given to clearly documenting and addressing risks associated to records.</p> <p>Data Protection Impact Assessments (DPIAs) need to be reviewed and updated as necessary to reflect any changes to processes. Where processes have changed (as a result of coronavirus or for other reasons), any associated risks need to be identified and addressed (for example issuing guidance to, and ensuring adherence of, panel members now meeting remotely, on the need for timely, secure destruction of personal sensitive information).</p> <p>Risks relating to records remaining useable need to be identified and appropriate controls put in place.</p>	21/22	15/01/21		Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand.	01 April 2021	26 to 50	Amber
109	161 20/21	Cross direct orate	Records Management & Document Retention	<p>There should be a clear understanding regarding roles and responsibilities in relation to old and closed records and action required at the end of retention periods, including for those held in the Modern Records Office and Mosaic.</p> <p>Where possible, retention periods for records should be set on document management systems so that records are automatically destroyed once the end of this period is reached.</p>	21/22	15/01/21		Nayana George, Customer Relations & Information Governance Manager	Actions have been identified and are in hand.	01 April 2021	26 to 50	Amber
110	162 20/21	Cross direct orate	Records Management & Document Retention	The revised records management policy needs to include reference to information sharing protocols and/or reference to the relevant documentation and where this is addressed.	21/22	15/01/21		Nayana George, Customer Relations & Information Governance Manager	Actions have been identified and are in hand.	01 April 2021	26 to 50	Amber
111	163 20/21	DEGN S	Car Parks (off street)	Working papers and analysis that are produced and used as a part of the tariff setting process should be retained and made available for future use.	21/22	11/02/21		Simon Beasley, Network and Parking Services Manager	A guide has been written defining the process to be undertaken when reviewing the tariffs for On and Off street car parks.	30 March 2021	Complete	Green
112	164 20/21	DEGN S	Car Parks (off street)	<p>Procedure notes should be set out for each reconciliation that set out in detail:</p> <ul style="list-style-type: none"> • The frequency with which reconciliations should be completed. • The format and working papers that are required to be retained. • The process of completing the reconciliation. • The standards required in maintaining an audit trail and working papers. 	21/22	11/02/21		<p>Simon Beasley Network and Parking Services Manager</p> <p>Paul Allcock Assistant Car Parks Manager</p> <p>Elizabeth Robertson Civil Enforcement Manager</p>	<p>Procedure notes should be set out for each reconciliation that set out in detail: Partially written</p> <ul style="list-style-type: none"> • The frequency with which reconciliations should be completed. Whilst the target will be weekly, due to delays in banking deposits and Oracle, Fortnightly. • The format and working papers that are required to be retained. Not sure what this means. Reconciliations will be shown on the relevant spreadsheets. Numbers will agree to each data source. • The process of completing the reconciliation. Data entry from system reports reconciled with cash collection reports and Oracle 	12 April 2021	51 to 75	Amber

113	165 20/21	DEGN S	Car Parks (off street)	In conjunction with the Finance Business Partner a reconciliation template should be set out that sufficiently performs the task required and working papers to support the reconciliation should be maintained in an agreed upon fashion. Items to be addressed in the reconciliations should include but not be limited to the following: 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 approving officer has reviewed the document j) A record of the unreconciled items for the period and commentary with respect to their cause and treatment. h) Information recorded within the reconciliation should be sufficient to demonstrate that systems reconcile and links to source data should be included.	21/22	11/02/21	Omo Okuonghae Finance Business Partner Paul Allcock Assistant Car Parks Manager Janet Ofili Car Park Administration Officer	All future spreadsheets (21/22) recording the income from Pay & Display and Off Street car parks will have a reconciliation sheet detailing the data entry staff member and the approving officer together with dates and notes.	30 March 2021	76 or more	Green
114	166 20/21	RES	Additional Payments (follow up)	All additional payments should have a start and end date recorded on the payroll system. Regular reports should be run to monitor those additional payments that are coming up to be ceased to assess whether these need to continue and should be done promptly.	21/22	20/01/21	Teresa Kaine, HR Services Manager	This is in progress. There are 6 monthly payroll reports distributed to HR staff members to discuss with managers (these are: overtime, acting up, first aid, honorariums, market supplements and standby). Their distribution needs to be reviewed to ensure they are going to the correct people each month and that they are always acted upon. The process will be documented within the HR and OD Admin Hub and circulated to relevant staff members in HR and OD to ensure that the correct approach is always followed in future.	31 March 2021	51 to 75	Amber
115	167 20/21	RES	Additional Payments (follow up)	A set of standard system reports designed to monitor additional payments and overtime should be written, a template saved and available to all applicable staff to allow for consistent like for like reporting.	21/22	20/01/21	Teresa Kaine, HR Services Manager Sharon Brown, Payroll and Pensions Manager	This is in progress. There are 6 monthly payroll reports distributed to HR staff members to discuss with managers (these are: overtime, acting up, first aid, honorariums, market supplements and standby). Their distribution needs to be reviewed to ensure they are going to the correct people each month and that they are always acted upon. The process will be documented within the HR and OD Admin Hub and circulated to relevant staff members in HR and OD to ensure that the correct approach is always followed in future.	31 March 2021	51 to 75	Amber
116	168 20/21	RES	Additional Payments (follow up)	A copy of each market supplement testing exercise result(s), justifying the additional payment or ceasing its continuation, should be held on the individual officer's HR file, be clearly named and referenced. Likewise supporting documentation for honorarium and acting up payments should be attached promptly to the file. This should also show the selection process used or reason why there was no selection process in this instance.	21/22	20/01/21	Teresa Kaine, HR Services Manager	This is in progress. The reports documenting payments are being reviewed and appropriate action taken. A process is being drafted to ensure honorarium and acting up payments are reviewed and filed appropriately.	31 March 2021	26 to 50	Amber
117	169 20/21	RES	Additional Payments (follow up)	Consideration should be given to review and rationalising the number of pay elements used and to reduce/rationalise them to make accounting and reporting easier and less complex.	21/22	20/01/21	Sharon Brown, Payroll and Pensions Manager Teresa Kaine HR Services Manager	This is in progress. We are working with Midland HR (iTrent providers) to consider whether pay elements can be reduced.	31 March 2021	51 to 75	Amber
118	170 20/21	RES	Additional Payments (follow up)	The review and approval of additional payment policies should be reinstated. All reviewed policies should be dated and available on the intranet.	21/22	20/01/21	Teresa Kaine, HR Services Manager	This will be picked up as aprt of the terms and conditions review and policies will be agreed subsequent to this.	31 March 2021	25 or less	Red
119	171 20/21	DEGN S	Penalty Charge Notice (PCN) Debt	Reconciliation procedures need to be established to ensure 3Sixty and Fusion are balanced to ensure accurate budget reporting. Because Fusion only records PCN receipts, it is important to confirm the accounting and reporting requirements for debt and those balances to be written off in Fusion.	21/22	16/02/21	Omo Okuonghae Finance Officer Elizabeth Robertson Civil Enforcement Manager	Reports have been finalised and sent to Audit to check	01 April 2021	Complete	Green

