

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	105 20/21	DEGNS	Rent Guarantee Scheme	It is recommended that all housing related systems establish consistent naming conventions that will allow for easy data verification across systems, followed by a data cleansing operation to update current records to the new standard.	20/21	11/08/20		Housing system project team - Project manager Johnnie Stanley	11/1/22 JS - Project ongoing and below actions ongoing. Project aimed go live is Oct 22. OHWS migration project started, the project is addressing how to align the naming convention to GIS/Gazetee. This will be achieved using the "address matching" module in NPS Housing. Person(s) data is also being standardised where possible.	11 January 2022	25 or less	Red					
2	107 20/21	DEGNS	Rent Guarantee Scheme	A review of the Council's duties and legal responsibilities for housing needs and homelessness should be considered to see if / how these impact / contradict the tenancy agreement and regulations of the RGS scheme.	20/21	11/08/20		Emma Tytel, RGS 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.	11 January 2022	51 to 75	Amber					
3	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 2022 intercompany transfers will be completed by the Senior Accounts Payable Assistant and Authorised by the Exchequer Manager/AP Senior	11 January 2022	76 or more	Green					
4	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.	05 January 2022	76 or more	Green					
5	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 2022 intercompany transfers will be completed by the Senior Accounts Payable Assistant and Authorised by the Exchequer Manager/AP Senior	11 January 2022	76 or more	Green					
6	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/variations 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 & Forecasting)	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.	11 January 2022	76 or more	Green					
7	115 20/21	DEGNS	Stores Contract	A copy of the sealed contract should be located, and a copy should be forwarded to Housing in order they can ensure that they are working from and using the correct version.	20/21	03/08/20		Mike Carpenter, Housing Projects Team Manager	This has been done.	11 January 2022	Complete	Green					
8	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 retroactively. 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. 01/07/21 - This will now be picked up and included in the retender exercise. No further update required	11 January 2022	Complete	Green					
9	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 09/01/21 - 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. 01/07/21 - Although the benchmarking report was fairly positive about the value it provided, there continues to be unresolved service delivery issues with the 'inbranch' solution provided. A decision has been made by Officers to retender this contract to try and obtain a merchant solution that better suits the needs of the DSO and Commercial Services as a whole. This contract has been extended for 12 months whilst the tender process is ongoing. No further updates required	11 January 2022	Complete	Green					
10	124 20/21	Cross directorate	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. This is in progress, information owners have been identified except for the Housing Asset Legal information required under the Code have been published and a procedure written to accompany this clearly labelling the information owners the requirements under the Code. Both the website and policy to be reviewed by the Information Governance Board and signed off by 20 October. Following comments from the IG Board and further comments from the Audit Team received in November, Nayana George has submitted an enquiry to the Govt dept responsible for the TC asking for some clarifications. The information on the website require a slight amendment and NG will complete this by the end of Jan 2022.	11 January 2022	76 or more	Green					

11	125 20/21	Cross directorate	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. Actions from the Audit Report are being followed up. Information owners for all the requirements under Code have been identified apart from the Housing Asset Data. A Transparency Code page for the Website is being drafted and we hope to publish this as soon as possible stating the Housing Asset Data will follow. A process document will also be drafted, identifying the information owners and will include guidance to follow for keeping the information updated as required by the Code. See comments above.	11 January 2022	76 or more	Green					
12	138 20/21	DEGNS	Licensing	Given the vulnerability of school transport users, discretionary decisions to allow vehicles to continue to operate when they are in excess of the upper age limit should be well documented, to ensure it aligns with licensing objectives.	20/21	02/12/20		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) licensing and are still looking to complete by the end of July 2021 Due to covid there has been a delay in reviewing the conditions. Officers have now revised conditions and are finalising sign off. Aim for end of July. Delays due to staff shortages. Conditions still being finalised aim for completion April 2022	01 November 2022	51 to 75	Amber				1	
13	139 20/21	DEGNS	Licensing	To maximise the effectiveness of the available enforcement resource, premises enforcement should be formalised by way of a documented risk assessment of type, location and individual premises. Consideration should be given to issuing self-assessment forms to low risk licence holders.	20/21	02/12/20		Catherine Lewis, Acting Licensing & Environmental Protection 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 Feedback from the self assessment form has been received and amendments made to the form. A further trial group will be sent the form before the form is actively used for all licensed premises. 6/07/21. Covid has impacted the role out of issuing the self assessment forms due to the follow up needed. The trial has been completed and we are now rolling this out for specific premise types. Starting with off licences. 11/01/22	11/01/22	76 or more	Green				1	
14	140 20/21	DEGNS	CIL 15% Local Projects	It is recommended that policies and procedures governing CIL, including the 15% aspect, are periodically reviewed and updated to ensure these reflect both the latest local and legislative requirements and that these are updated on the website.	20/21	07/12/20		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 took place between 19th February and 16th April. Results were reported to Policy Committee in May 2021 and will inform an expected new allocation of 15% CIL in March 2022.	14th January 2022	51 to 75	Amber				1	
15	141 20/21	DEGNS	CIL 15% Local Projects	The discrete roles and responsibilities of Planning staff and other staff responsible for the delivery of 15% Local CIL schemes need to be reviewed, understood and adopted by all parties. It is recommended that these are reviewed, documented, approved and then adopted. These should include reference to the work of other services used in the delivery of such schemes, i.e. Legal Services. In particular these should concisely address and include responsibility for: + roles and activities of the different services and officers involved + the early capture and recording of the purpose and cost of schemes + the coordination and monitoring of schemes + the timely delivery and reporting of schemes. These guidelines should also define the role(s) of each project officer in respect of their responsibilities for 15% CIL schemes and their commitment to work with and to respond to other officers' enquiries as necessary. Once documented, these roles and responsibilities should be agreed and authorised as appropriate by the CIL Working Group(s) and then copied to 15% CIL scheme managers.	20/21	07/12/20		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. The CIL working group has now been running for some time and officers understand the roles related to 15% CIL much better.	14th January 2022	51 to 75	Red				1	
16	143 20/21	DEGNS	CIL 15% Local Projects	In order to ensure that the required outcomes are clearly defined at the earliest stage possible, it is recommended that a simple Project Initiation Document (PID) is completed and agreed for each 15% CIL scheme and a copy held by the Infrastructure Monitoring Officer. This should include the following suggested details and inform the regular monitoring by the respective officer / Member working groups: a) The purpose for each scheme or project and a brief narrative or overview b) Details of the Member approval process c) Details of assigned responsible officer(s) and their roles d) Budget and scope of the scheme (details of what is to be achieved) e) Any potential risks or obstacles f) Start / finish target dates g) Any reporting milestones.	20/21	07/12/20		Neal Gascoine, CIL Officer	As part of the process/document review being undertaken in 140/141 a PID has been 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 is part of the new process agreed at Policy Committee in February 2021. A draft document has been prepared and will be the basis for the report to Policy Committee on the next set of allocations.	14th January 2022	51 to 75	Red					
17	144 20/21	DEGNS	CIL 15% Local Projects	Issues around accurate financial reporting and the Infrastructure Monitoring Officer having the necessary reporting or access to Oracle Fusion need to be resolved, in order to be able to provide required financial accountability and reporting of 15% local area CIL funded schemes. It is recommended this is followed up with the support of the Assistant Director of Environmental & Commercial Services.	20/21	07/12/20		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 provide regular financial reporting for CIL 15% projects and also to allow the Infrastructure Monitoring Officer greater access to the information needed. These meetings have now taken place and the monitoring office is now able to upgrade to access to the information required.	12th January 2022	51 to 75	Amber				1	
18	145 20/21	DEGNS	CIL 15% Local Projects	It is explicitly recommended that in the Infrastructure Monitoring Officer experiences either poor or no assistance from the managers of the 15% CIL schemes that this should be reported to the Planning Manager and /or Deputy Director of Planning, Transport & Regulatory Services for their intervention, support and follow up.	20/21	07/12/20		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.	14th January 2022	25 or less	Red				1	
19	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)	A six monthly review will take place in September and March to review card usage.	11 January 2022	51 to 75	Amber	VPC				1
20	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 inappropriately. - 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 apot a three strikes and you are out policy with cards being withdrawn.	11 January 2022	Complete	Green	VPC				1
21	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		Annette Trigg (Chief Accountant)	This reconciliation is now in place and operational and is currently reconciled up to and including December 2021.	12 January 2022	Complete	Green					
22	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.	11 January 2022	Complete	Green	VPC				1

23	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 (AO 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. Separately, a corporate Amazon Business Account has been set up, allowing Procurement & Contracts and Finance to track expenditure via PCards with the organisation. This is now regularised under a YPO framework, providing assurance of compliance with procurement legislation	05 January 2022	26 to 50	Amber			1
24	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.	12 January 2022	25 or less	Red			1
25	158 20/21	Cross directorate	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.	21/22	15/01/21		Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand to be picked up as part of the wider information governance projects which are to be initiated this year. Planning session arranged for 17 Jan 2022 to take this work forward with sign off from the Information Governance Board.	11 January 2022	26 to 50	Amber			
26	159 20/21	Cross directorate	Records Management & Document Retention	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.	21/22	15/01/21		Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand. See comments above.	11 January 2022	26 to 50	Amber			
27	160 20/21	Cross directorate	Records Management & Document Retention	There should be a centralised register, detailing records held across the Council, their format, location and responsible officer. Consideration also needs to be given to clearly documenting and	21/22	15/01/21		Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand to be picked up as part of the wider information governance projects which are to be initiated this year. See comments above.	11 January 2022	26 to 50	Amber			
28	161 20/21	Cross directorate	Records Management & Document Retention	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.	21/22	15/01/21		Nayana George, Customer Relations & Information Governance Manager	Actions have been identified and will be completed as part of the wider Information Governance project.	11 January 2022	26 to 50	Amber			
29	162 20/21	Cross directorate	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 - as above	11 January 2022	26 to 50	Amber			
30	164 20/21	DEGNS	Car Parks (off street)	Procedure notes should be set out for each reconciliation that set out in detail: •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		James Crosbie Interim Assistant Director Paul Allcock Car Parks Manager	Procedure notes should be set out for each reconciliation that set out in detail: Partially written • 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 Still unable to reconcile spreadsheets with Oracle	10 January 2022	76 or more	Green			
31	165 20/21	DEGNS	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 checked 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		Alyson Few Finance Business Partner Paul Allcock Car Parks Manager Janet Ofili Car Park Administration Officer	A review of the existing spreadsheet is ongoing and will be appropriately updated following this review.	10 January 2022	76 or more	Green			
32	171 20/21	RES	Housing Revenue Account	The process for HRA 30-year model, annual budget setting, budget monitoring and reporting should be confirmed and followed to ensure there is consistent practice. This needs to include input and appropriate ownership from the service. Relevant documentation should be retained to allow reconciliation to be conducted between the 30-year financial model and the relevant MTFP and annual budget.	2020/21	06/04/21		Darren Carter Director of Finance	The HRA Budget monitoring forms part of monthly reports to OMT and quarterly reports to Policy Committee. The HRA 30-year model has been updated as part of the 2022/23 budget planning and a summary will be included in the February 2022 budget report. The update of this model has been undertaken jointly between the service and the finance team and in consultation with the Lead Member.	12 January 2022	Complete	Green			
33	172 20/21	RES	Housing Revenue Account	It needs to be ensured that there is appropriate finance resource, ideally with specialist knowledge of HRA (or developing this knowledge from within the organisation), in place. Where possible, this should also avoid over-reliance on a sole individual as this creates a single point of failure.	2020/21	06/04/21		Darren Carter Director of Finance Zelda Wolfe Assistant Director of Housing	The new Strategic Business Partner for DEGNS is now in post and has been fully involved in the development of the 30-year business plan. A highly experienced HRA specialist has been appointed on an interim basis to support this work.	14/01/2022	Complete	Green			
34	173 20/21	RES	Housing Revenue Account	Finance should ensure that the transfer of 4 sites from the GF to the HRA is recognised in Oracle Fusion.	2020/21	06/04/21		Stuart Donnelly Financial Planning & Strategy Manager	The movement has been reflected within both the General Fund and HRA Capital Financing Requirements. The assets will be transferred to the HRA within the Fixed Asset Register as part of the 2020/21 accounts process.	12 January 2022	51 to 75	Amber			
35	175 20/21	RES	Housing Revenue Account	Consideration should be given to conducting reviews of various areas (such as service charges and cleaning services) with a view to obtaining improved value for money.	2020/21	06/04/21		Zelda Wolfe Assistant Director of Housing	Consideration has been given to carrying out reviews and this will be done further to sufficient finance resources being in place to do so. Reviews programmed to be carried out in 22/23	10 January 2022	76 or more	Green			
36	176 20/21	RES	Housing Revenue Account	There needs to be a common understanding regarding agreed Budget, coding of expenditure and overhead allocation between finance and service teams. Reports need to be comprehensive, user friendly, automated where possible, and have clear line of sight between the agreed budget and that shown on budget monitoring reports. Regular reconciliations need to be conducted between reports and service plans to ensure that they are aligned.	2020/21	06/04/21		Stephen MacDonald Strategic Business Partner (from November 2021 formerly Stephen Adams)	New written procedures for housing finance have been approved by the Director of Finance and are now in operation. These capture the principles of the audit recommendation, which are now being applied. In January 2021 the HRA 30 year Business Case was reworked and fully updated and is being presented as part of the Budget setting process which will then feed into the Budget for the HRA.	10 January 2022	Complete	Green			

37	177 20/21	RES	Accounts Payable	Documented processes for all areas of operation linked to clearly defined roles and responsibilities for members of staff. There should be monthly reporting on performance against KPIs available to the organisation and management.	2020/21	09/04/21		Andy Jehan Exchequer Manager Annette Trigg Chief Accountant	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes. KPIs are in the process of being produced to improve management information and highlight areas of concern. The production of these KPIs will be incorporated to the reporting requirements for the new finance system to ensure that these can be produced without manual intervention.	11 January 2022	76 or more	Green	AP				
38	178 20/21	RES	Accounts Payable	Supplier set up process need review to understand the volume requirements for certain types of supplier and how effective control over verification can be established.	2020/21	09/04/21		Kate Graefe (AD of Procurement & Contracts)	This is being captured as part of the new supplier set-up process and data capture to understand the base data before proposed solutions are determined/ assessed. Data available now for 5 months. To link to proposed commission of tail spend review for ways to manage demand	05 January 2022	51 to 75	Amber	AP				
39	179 20/21	RES	Accounts Payable	There should be a reporting framework that identifies and records where there are outstanding invoices awaiting processing and days taken to process invoices. If possible, every area of the authority should receive management information regarding outstanding overdue payments and be encouraged to report if there are issues in their areas with outstanding unprocessed invoices.	2020/21	09/04/21		Andy Jehan Exchequer Manager	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes. KPIs are in the process of being produced to improve management information and highlight areas of concern.	11 January 2022	51 to 75	Amber	AP				
40	180 20/21	RES	General Ledger	To ensure greater consistency and checks as to why Journals are being completed, consideration should be given to centralising all Journal uploads to the finance function.	2020/21	01/06/21		Annette Trigg Chief Accountant	Centralisation of the Journal posting process will be considered as part of the new financial system implementation.	12 January 2022	26 to 50	Amber					
41	181 20/21	RES	General Ledger	Finance should conduct a timely review of requirements for Journal supporting documentation and reminder of what equates to good quality evidence.	2020/21	01/06/21		Annette Trigg Chief Accountant	Guidance relating to the Journals and Accruals process has been issued.	12 January 2022	Complete	Green					
42	182 20/21	RES	General Ledger	There should be an agreement/understanding put in place between the Council and Brighter Futures for Children, to ensure a common understanding as to where supporting documentation relating to part Brighter Futures Journals is held, including right(s) of access for relevant RBC staff. (If held by Brighter Futures).	2020/21	01/06/21		Stuart Donnelly Financial Planning & Strategy Manager Jenny Bruce Financial Systems Manager	A new working group has been established to give consideration to key financial systems issues and this recommendation will now be progressed through this group. This specific task has been delayed due to recent unavailability of key staff and other corporate priorities.	12 January 2022	25 or less	Red					
43	183 20/21	RES	General Ledger	Journal reports should be run and reviewed on a regular basis by Finance, to include monitoring numbers of journals being raised, raised but not authorised, who is authorising them and any unusual activity, emphasising that "first time right" principle should be adopted where possible.	2020/21	01/06/21		Jenny Bruce Financial Systems Manager	Initial system report strawman provided to Chief Accountant on 13th July 2021; no feedback from this as to suitability, or further discussion of specification	14 January 2022	25 or less	Red					
44	184 20/21	DEGNS	Travel Demand Management Grant	Transport should produce a register of all expected grant funding for the financial year together with their appropriate grant determination notices, letters and guidance of usage, so that the necessary accounting and auditing resource and scheduling arrangements can be put into place to meet the required deadlines. This will help: - •Mitigate repayment or missed claim risks which could seriously impact the council's financing. •Reaffirm cash receipting, cash flow and budgetary expectations and plans.	2021/22	24/06/21		Chris Maddocks Strategic Transport Manager Alyson Few Business Partner DEGNS	Sharepoint site for Grant Register has been setup - Transport and Finance are collating all of the relevant information and uploading to the site.	05 January 2022	26 to 50	Amber					
45	185 20/21	DEGNS	Travel Demand Management Grant	Checks need to be put into place within the Service and Finance to ensure grant income is received and posted to the correct Fusion further analysis code to ensure the grant is specifically accounted for. This is particularly important where the accounting involves identifying and differentiating between: - •Capital and revenue grants •Ring-fenced grants •Repayment of unspent / unallocated grants	2021/22	24/06/21		Chris Maddocks Strategic Transport Manager Alyson Few Business Partner DEGNS	Sharepoint site for Grant Register has been setup - Transport and Finance are collating all of the relevant information and uploading to the site.	05 January 2022	26 to 50	Amber					
46	186 20/21	DACHS	Mosaic Payment Controls	The Assessment and Planning Tool (APT) needs to be completed, authorised and signed off in a timely manner to ensure that appropriate services can be put in place.	01/07/21		Sunny Mehmi Locality Manager, Adult Care	Weekly reports are now supplied by Performance on outstanding APTs, this is circulated to managers to follow up with staff.	01/10/22	51 to 75	Amber						
47	187 20/21	DACHS	Mosaic Payment Controls	All purchase orders should be raised in a timely manner on Mosaic to ensure commitments are accurately reflected, with invoices always attached to the relevant transaction in Oracle Fusion as supporting evidence. To assist in this process, the APT needs to be completed to allow the workflow to be generated in Mosaic.	01/07/21		Melissa Wise, Deputy Director - Commissioning & Transformation Andrew Jehan Acting Accounts Payable and Accounts Receivable Manager	Rigour around Purchase Orders being raised on the back of APT is in place. The team cannot raise a Purchase Order until the APT is finished as per MOSAIC process. We have assurances that this is the case as the PBST Senior Officer regularly verifies cases and their payment status. The timeliness of APTs being completed sits as an Operational Responsibility (see other recommendation).	01/10/22	51 to 75	Amber						
48	188 20/21	DACHS	Mosaic Payment Controls	Service user reviews should be conducted in a timely manner to ensure that provision meets, and continues to meet, service users' needs. Any changes to service provision should also be reflected on Mosaic in a timely manner. This helps to ensure accurate reflection of financial commitments and avoid over/underpayment of providers.	01/07/21		Sunny Mehmi Locality Manager, Adult Care	A Review Policy has been developed and this covers Reviews undertaken in other areas of ASC. We are now in discussions with the Mosaic Team to ensure that these Reviews are monitored, recorded and collected.	01/10/22	26 to 50	Amber						
49	189 20/21	DACHS	Mosaic Payment Controls	As a priority, supplier prepayment balances due to Covid need to be reviewed to determine if they relate to services provided not yet invoiced, overpayment of suppliers or a combination of both. Where overpayment is identified, a documented arrangement needs to be put in place with the providers to recoup the additional amount paid.	01/07/21		Neil Sinclair, Interim DACHS Strategic Business Partner	Ongoing recovery work is underway, any prepayment remaining balances are being offset against current invoices where agreements have been reached with providers on outstanding balances. Work is ongoing to ensure engagement is maintained with all providers. Review of invoices submitted by providers where there is a material difference between invoice submitted and PO is completed. Once this has been completed, January 2022, final agreements will be established with providers to recover outstanding amounts during February and March 2022.	01/11/22	25 or less	Red						
50	191 20/21	DEGNS	Commercialisation	a)The Commercialisation Programme Board (CPB) governance and committee structure should be reviewed in order to determine whether the structure as set out remains appropriate and whether responsibilities should be re-ordered in order to deliver the desired outcomes. b)Consideration should be given to the development to a cross Council commercialisation policy / strategy in order to better define Commercialisation and to communicate common principles in order that services work consistently c)The engagement of cross Council commercialisation workstreams with the Commercialisation Programme Board (CPB) should be reviewed and consideration given to alternative approaches where it is felt there is currently insufficient engagement.	16/07/21		Marcus Hermon, Business Development Manager	a) Revised Terms of Reference (ToR) written for the Commercialisation Programme Board (CPB) and adopted at 1st September meeting. The group is now structured to focus on the activity of the DEGNS Directorate, with an open door policy that will allow participation from other Directorates as appropriate/required. b) A revised Commercial Strategy has been written for Environmental & Commercial Services, which was approved and adopted at its meeting on the 1st September 2021. The document acts as a template/best practice example for the future production of other DEGNS strategy documents.	01/05/22	Complete	Green						

51	193 20/21	DEGNS	Commercialisation	a)The cost models developed for commercialisation workstreams should be reviewed and an assessment made of the potential risks associated with estimated as opposed to actual staff costs, alongside periodic reviews to ensure that they are performing appropriately. b)Where it is felt necessary mitigations should be implemented e.g. mechanisms for recording the actual staff time. c)The program for the development of cost model by the Cost Model Accountant should be reviewed and progress determined, and a decision made as to how to progress it if necessary.	16/07/21			Marcus Hermon, Business Development Manager	a) The existing cost models used by EBCs are the subject of both annual and mid-year review to ensure they perform appropriately. Extra-ordinary reviews/updates are also undertaken in the event that third party/material costs alter during the course of the year and revised market rates are required to be reflected in the associated schedules. b) Services are required to record the amount of time a job takes and to retrospectively compare this to the amount of time quoted. This learning enables better informed (if required) forecasting of resource requirements and their pricing. National schedules of rates are subscribed to and used in order to benchmark the Council's performance against the market/industry as a whole. This work is underway and it is hoped that it will be further supported by the additional functionality of the Council's new FMS Advanced. c) Some service areas now feel equipped to continue this work within existing resources and will continue to make progress as required. Where services require specialist support due to complexities of legislation and/or financial records, assistance will be sought in consultation with the Director of Finance on a ROI/Risk of challenge basis.	01/05/22	76 or more	Green					
52	194 20/21	DEGNS	Facilities Management	The list of properties held on Planet FM should be reconciled periodically by Property Services against the list of properties held by Valuations. This list should then be used to verify the Council's legal repair obligations for both its corporate, non-corporate and other service level agreement requirements to ensure there are no omissions in the scope or repair obligations.	28/07/21			Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer)	The list of properties have now been reconciliation completed 09/07/2021. The list includes all properties in which the council has an interest however Valuations need to confirm RBC responsibilities for Leased property where it exists. Still awaiting a response	01/06/22	51 to 75	Amber					
53	195 20/21	DEGNS	Facilities Management	A project plan needs to be produced to ensure the information on the FM register is complete and accurate. The aim should be to ensure current and future information is recorded consistently.	28/07/21			Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer) Glyn Bethell, Corporate Facilities Manager	Responsible Officer for Planet data identified and in place - Martin Sheldrick. The responsible officer will ensure consistent an accurate data in the future. Requirements and principles of planet operation agreed and implementation meeting due to be held. Gaps in information relating to assets and planned maintenance being addressed as part of the Planet improvement project. MSE assets have been verified and are to be uploaded into the new Planet FM asset management database	01/06/22	51 to 75	Amber					
54	196 20/21	DEGNS	Facilities Management	The protocol, process map and definitions for assessing the different risk priorities should be appropriately approved by management and documented to ensure works are appropriately scheduled for repair. For example, it should be clear what factors determine whether a job is a priority 1 or a priority 2 task.	28/07/21			Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer) Glyn Bethell, Corporate Facilities Manager	Proposed priorities identified and descriptions have been produced. The revised priorities and descriptions have been circulated for comment and will be embedded as part of the Planet project.	14/01/2022	51 to 75	Amber					
55	198 20/21	DEGNS	Facilities Management	Exception reports should be produced and monitored showing the reason(s) for delay(s) and should be used, managed and assessed for follow up investigation and action. Prolonged or excessive delays should be reported to the CRG for strategic consideration and decision.	28/07/21			Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer) Glyn Bethell, Corporate Facilities Manager	Weekly reports are produced identifying work not completed and a proactive approach is in place. Customer fulfilment will attend contractor monthly meetings. All issues may not be fully resolved until the Planet project is complete and the portal is operational and all contractors are using - above process is in place and the Planet project is proceeding	01/06/22	51 to 75	Amber					
56	199 20/21	DEGNS	Facilities Management	Facilities Management and Property Services should provide the AD of Property & Asset Management, Regeneration & Assets with an assurance that none of the outstanding works and actions unduly compromise the health and safety at or of the Council's corporate assets.	28/07/21			Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer) Glyn Bethell, Corporate Facilities Manager	Weekly report produced identifying work not completed proactive approach in place. Contractor meetings are held monthly. Planet is updated where gaps are identified in contractor meetings. All issues may not be fully resolved until the Planet system has been updated to include all assets and PPMs and the portal is operational and everyone is using. Even at this stage there will still be some residual risk. H&S is an agenda item at the Property and Assets team meeting.	14/01/2022	51 to 75	Amber					
57	200 20/21	DEGNS	Facilities Management	We fully support the product review being undertaken of this area by Corporate Procurement and recommend this should include any issues arising from: - Lessons learnt from the contract management / provider experience - any developing or emerging service issues arising from contractor performance and/or business transformation improvement	28/07/21			Mark Atree, Engineering Services Manager Glyn Bethell, Corporate Facilities Manager	Addressing outstanding work via the production of weekly job reports from Planet works reordering system and regular meetings with contractors at which customer fulfilment and Property Services attend. Working with Procurement Officer Steve York to forward for all Plan contracts. Working towards contractors using Planet Portal so that work detail and progress are current. The project to re-launch Planet with cleansed data, PPM schedules and a suite of suitable reports is on going and the first phase is due to go live during Feb22	01/11/22	51 to 75	Amber					
58	201 20/21	DEGNS	Facilities Management	The placement of contracts, existence and type of contract agreements held should be confirmed by Property Services and Facilities Management to demonstrate compliance with the Public Contract Regulations	28/07/21			Mark Atree, Engineering Services Manager Glyn Bethell, Corporate Facilities Manager	We are working closely with Procurement Officer Steve York and updating the contracts register database regularly along with contract to forward planning. All contracts held are available for scrutiny. Lack of human resource has been for a number of years and continues to be a significant issue. This should be addressed in the proposed re-structure but until then, progress is and will continue to be slow.	01/11/22	51 to 75	Amber					
59	202 20/21	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.	19/20	16/06/20		Chief Technical Accountant	Identification of various key financial recs there are across RBC; has been completed, still lack of clarity over responsibility for central / accountancy monitoring (and inspection / review etc) of feeder recs, so the recommendation is still work in progress.	12 January 2022	26 to 50	Amber					
60	203 20/21	DOR	Bank & Cash Reconciliations	Procedure notes for the completion of reconciliations should be updated and reflect the current process.	19/20	16/06/20		Chief Technical Accountant	Main bank rec process clearly documented, transparent, up to date, simple to follow supporting audit trail and confidence as a result. Written procedures for control account/feeder system reconciliations are still work in progress.	12 January 2022	26 to 50	Amber					
61	204 20/21	DOR	Bank & Cash Reconciliations	Where issues are identified in the completion of a reconciliation, the issue should be escalated along the appropriate channels to a sufficiently senior officer, and an audit trail established of decisions and actions taken in response.	19/20	16/06/20		Chief Technical Accountant	This is still work in progress	12 January 2022	26 to 50	Amber					
									25 or less	Risk	6	9.8%	9.8%				
									26-50	Amber	13	21.3%	52.5%				
									51-75	Amber	19	31.1%					
									76+	Green	12	19.7%	37.7%				
									Complete	Green	11	18.0%					
									Total		61						