

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

<b>TO:</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>		
<b>DATE:</b>	<b>27 SEPTEMBER 2018</b>	<b>AGENDA ITEM:</b>	<b>7</b>
<b>TITLE:</b>	<b>IMPLEMENTATION OF AUDIT RECOMMENDATIONS TRACKER</b>		
<b>LEAD COUNCILLOR:</b>	<b>COUNCILLOR BROCK</b>	<b>PORTFOLIO:</b>	<b>CORPORATE &amp; CONSUMER SERVICES</b>
<b>SERVICE:</b>	<b>AUDIT</b>	<b>WARDS:</b>	<b>BOROUGHWIDE</b>
<b>LEAD OFFICER:</b>	<b>JACQUELINE YATES</b>	<b>TEL:</b>	<b>x74710</b>
<b>JOB TITLE:</b>	<b>DIRECTOR OF RESOURCES</b>	<b>E-MAIL:</b>	<b>Jackie.Yates@reading.gov.uk</b>

**1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY**

- 1.1 The outcomes of all internal and external audit reports are reported to this Committee.
- 1.2 Following discussion at the April Audit and Governance Committee it was agreed that to provide a greater focus on the importance of implementation of agreed audit recommendations an implementation tracker report would be reported to all future meetings of this Committee.
- 1.4 Appendix 1 attached sets out all of the current high and medium risk internal audit recommendations together with their latest agreed implementation date and the officer responsible for implementing them. Going forward all Internal and external audit recommendations will be added to the report.

**Appendix 1 - Implementation of Audit Recommendations Tracker September 2018**

**2. RECOMMENDED ACTION**

- 2.1 The Committee are asked to note the report.

**3. POLICY CONTEXT**

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

**4. THE PROPOSAL**

- 4.1 A summary of those high and medium risk Internal Audit recommendations which remained outstanding at the last Committee together with an updated management response is provided in Appendix 1 attached. No new recommendations have been added to the report since the last meeting. Going forward all new Internal and External audit recommendations will be added to the tracker.

- 4.2 Prior to reporting to Committee officers responsible for implementing the specific recommendations are asked to update the 'implementation tracker'. Each recommendation is marked with a percentage complete which correlates to a red/amber/green rating depending on the percentage of completeness. Up to 25% complete is marked red, between 26% and 75% complete is amber and over 75% complete is green. However, any recommendations that are less than 50% complete but have exceeded their agreed completion date are also marked red.
- 4.3 Once recommendations are reported as being 100% complete to the Committee they will be removed from subsequent reports.
- 4.4 Where there is a lack of progress with implementation, e.g. successive missing of implementation dates etc. The Head of Service and responsible officer (if they are different) will be asked to attend a meeting of the Committee to explain the difficulties with implementation and the steps they are taking to address them.
- 4.5 There are 106 high and medium risk Internal Audit recommendations on the tracker attached at Appendix 1, of those 44 (42%) are currently green; 19 (18%) amber and 43 (41%) red. This is a significant improvement on the previously reported position. 26 of the green recommendations are completed and will be deleted from the next report.

Table 1. below provides a comparison of progress against the previously reported position.

Table1. Progress of Audit Recommendation Implementation compared to the previous report.

	Green	Amber	Red
September 2018	42%	18%	41%
August 2018	24%	10%	65%

- 4.6 Due to the lack of information available to date on the Foster Care recommendations, the Service Manager responsible for Foster Care has been asked to attend this meeting to explain progress on implementing the recommendations.

## 5. CONTRIBUTION TO STRATEGIC AIMS

- 5.1 The proposals contained in the report support the Council's Corporate Plan priority to: Remain financially sustainable to deliver its service priorities.

## 8. LEGAL IMPLICATIONS

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

## 9. FINANCIAL IMPLICATIONS

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

- 9.2 The Council's Chief Internal Auditor's reports have over several years repeatedly reported that audit recommendations made in previous audits have not been implemented. This does not represent value for money from either an audit or wider organisational perspective.
- 9.3 Poor systems of internal control and financial governance potentially leave the Council exposed to loss and will result in higher external audit costs due to the lack of assurance they provide and the consequential higher testing thresholds required by the Council's external auditors.
- 9.4 Whilst there are still a large number of recommendations that are rag rated red, there has been positive engagement with the new arrangements and significant improvement since implementing the new tracking and reporting process

## 10. BACKGROUND PAPERS

- 10.1 Internal Audit Reports presented to Audit and Governance Committee, Chief Internal Auditors Annual Report 2017 & 2018.

Rec No.	Dir	Audit Title	Recommendation	Rec Yr	Original Audit Completion Date	1st Follow-up Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Overall Status
1	DENS	Arts & Theatres income collection	Documented departmental procedures should be produced as a base for clarifying the operational framework and processes for determining and approving the fees and charges. This should cover:- * arrangements for sourcing information, evidencing data and audit trails * arrangements for calculating and approving the fees and charges for each commercial activity * arrangements for reviewing and approving the annual fixed schedule of fees and charges * arrangements for reviewing and approving extraordinary fees and charges e.g. negotiations etc.	18/19	12-Apr-18		Sarah Cox - General Manager, Arts and Venues Marketing and Sales Manager/ Rhodri Thomas - Museum & Town Hall General Manager	Overall cross department business flow for The Hexagon and South Street produced and sent to internal audit for approval/comment. This then provides a framework for the negotiation of artistic and hire fees and charges, which will subsequently correlate with the operational framework for financial procedures mentioned in recommendation 2.	13-Aug-18	76 or more	completed
2	DENS	Arts & Theatres income collection	Documented procedures should be produced to clarify and standardise the operational framework and processes for recovering, securing, banking and reconciling income, covering:- * the review and approval of financial templates * responsibilities of staff and management * confirmation of the process and key controls for making bookings, payment, banking, reconciliation, journal entries, monitoring e.g. use of Spektrix at the Town Hall * standards for evidencing balances and audit trails	18/19	12-Apr-18		Samantha Sweeney & Mathew Whitney - Reading Arts & Venues Finance Officers	This is now complete and signed off. Documented procedures have been drafted and sent to internal audit for approval/comment. Recommendations have been received back and will be implemented for final approval.	13-Aug-18	76 or more	completed
3	DoR	Bank rec & control account reconciliations	1. A corporate approach for producing reconciliations, evidencing balances and for monitoring the completion status, issues and their resolution needs to be produced and agreed. 2. Greater staff/resource resilience is required to ensure the reconciliations are completed on a timely basis throughout the year. 3. Departments should be required to provide a reconciliation position statement each month. 4. Response will be addressed in rec 5 2017-18 action plan 5. In conjunction with recommendation 3, reconciliation needs to be brought up to date. 6. The completion and review of the bank reconciliation status MUST be a monthly key priority.	16/17	9-Feb-17	4-Oct-17	Matt Davis - Head of Finance, Jean Stevenson - Chief Accountant  Reconciliation officers: Bank & cash - Jean Stevenson Creditors - Jean Stevenson Ctax, HB, NNDR, Debtors - Kirsty Anderson Payroll - Sharon Brown Rents - Zeldia Wolffe	Bank & Cash - new system in place from February 2018 and main bank ledger code is reconciling on a daily to the bank balance. Procedures are being developed for the reconciliation of the codes that record the timing differences to other systems. Historic position prior to February 2018 being resolved as part of the completion of 2017/18 accounts. (JS) Creditors - There is a small system problem between the Accounts Payable and General Ledgers (circa £4k) that is being investigated by Oracle. A reconciliation of the historic manual journals put to the control code in error has been completed. Once all resolved this will be a simple job to ensure no manual entries are made. (JS)	7-Sep-18	26 to 50	
4	DoR	Bank rec & control account reconciliations	The Head of Finance should ensure there is sufficient resource available to properly and robustly plan, execute, test and implement the accepted bank and cash reconciliation process	16/17	9-Feb-17	4-Oct-17	Jean Stevenson - Chief Accountant / Matt Davis - Head of Finance	Resources remain tight following the Finance restructure and a review will be required once the 2017/18 accounts are closed to confirm where reconciliation work is best undertaken. A larger group of staff are now involved in the bank reconciliation processes. A new Technical Accountant has joined the team and will take a lead in this work (JS)	7-Sep-18	26 to 50	

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5	DoR	Bank rec & control account reconciliations	Following implementation of recommendation 1 of last years action plan, business process documents should be written for each reconciliation process to include: <ul style="list-style-type: none"> <li>• Purpose of the procedure (impact on council)</li> <li>• Clearly define the outcome of the process</li> <li>• Name the process in accordance with naming conventions</li> <li>• Define the start and end of the process</li> <li>• Outline who does what and responsibilities - not person specific but role specific</li> <li>• Tools to complete the process, Systems, printing, marking etc.</li> <li>• Exceptions - if process goes wrong, system down etc.</li> <li>• Individual steps to get from start to finish</li> <li>• Reports used etc.</li> <li>• What to do when completed - balanced and unbalanced, actions, financial levels, responsibilities and authority</li> <li>• Review and sign off by the Head of Finance</li> <li>• Reporting framework</li> <li>• Evidence</li> <li>• Storage &amp; protection</li> </ul>	16/17	9-Feb-17	4-Oct-17	Jean Stevenson - Chief Accountant / Matt Davis - Head of Finance	Procedures being drafted, but delays experienced due to other work pressures. They will need to be completed and reviewed by the new Technical Accountant who started at the beginning of September. (JS)	7-Sep-18	26 to 50	
6	DoR	Bank rec & control account reconciliations	The Head of Finance should provide guidance and advice on the treatment of historic reconciling adjustment items for all system reconciliations. Likewise technical advice should be given in respect of those systems reconciliations that continue to have unreconciled balances.	16/17	9-Feb-17	4-Oct-17	Matt Davis - Head of Finance	New Technical Accountant started in early September. This is one of his priorities.	7-Sep-18	26 to 50	
7	DoR	Bank rec & control account reconciliations	The 'unresolved' suspense items on Academy should be periodically (quarterly) checked to Academy to ensure correct recording. The Head of Finance should agree the treatment of historic unresolved items.	16/17	9-Feb-17	4-Oct-17	Matt Davis - Head of Finance/ Jean Stevenson - Chief Accountant	The Academy reconciliations were provided to the previous Head of Finance up to the end of April 2018. Reconciliations to the end of March 2018 are being reviewed as part of the closure of 2017/18 accounts and ongoing reviews will then need to be organised(JS)	7-Sep-18	26 to 50	
8	DCEEH	Childcare	There should be consideration to placing all nurseries under the same service and management. This could harmonise policies, procedures (and manuals), parent handbooks and web designs and share the reviewing task. Authorisation would then be a single process.	16/17	20-Mar-17	30-Jan-18	Corinne Dishington - Children's Centre Team Manager	As Kennet Day nursery has moved to the corporate centre unable to share management. However all nurseries collaborate on policies and procedures	17-Sep-18	76 or more	completed
9	DCEEH	Childcare	A single Nursery Manager job description should be agreed to align all posts to a set of consistent responsibilities. This would provide a level of resilience and shared responsibilities should the need arise.	17/18	20-Mar-17	30-Jan-18	Corinne Dishington - Children's Centre Team Manager	All job descriptions have been aligned and regraded to consistent roles	17-Sep-18	76 or more	completed
10	DCEEH	Childcare	It is recommended that the possibility of all settings using First Steps is investigated. It is recommended that enquiries are made to establish whether the current access can be used to differentiate between each childcare setting/business unit, as this may promote the opportunity to sharing a single finance resource and the associated cost	16/17	20-Mar-17	30-Jan-18	Corinne Dishington - Children's Centre Team Manager	First Steps is being further investigated and will be purchased as budgets permit	17-Sep-18	51 to 75	

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11	DoR	Corporate Savings (Governance)	The saving proposal template should be certified by the appropriate officers to confirm:- * compliance with professional and legal requirements for Human Resources, ICT & Financial matters * they have been reviewed and approved by the Directorate Management Team	17/18	06-Oct-17	10-May-18	Corporate Programme Manager - Andrew Withey (in lieu of new starter)	The saving proposal template was used for development of saving options up to February 2018. If and when we undertake a further round to identify further saving opportunities we will incorporate the additional pro forma items and process steps as recommended. No further immediate action is required.	13-Jul-18	76 or more	
12	DoR	Corporate Savings (Governance)	Milestone targets should be established for all proposals in accordance with Section 7 of the Proposal Template in order to confirm the completion of key activities are in accordance with the project schedule Any milestone deviations should be summarised/risk rated for managerial resolution and to act as a trigger is to activate any contingency or remedial actions	17/18	06-Oct-17	10-May-18	Lead Officers/ Directors/ Corporate Programme Manager - Andrew Withey (in lieu of new starter)  Corporate Programme Manager - Andrew Withey (in lieu of new	A comprehensive monitoring regime has been introduced for tracking savings delivery against target. A corporate programme has been initiated to provide the governance required to oversee project and programme delivery of targets. Sponsors (CMT members) and Senior Responsible Officer's are responsible for oversight of projects in their work streams including highlight reporting against key milestones.	13-Jul-18	25 or less	
13	DoR	Council Tax Support	The verification process for new applications (such as identification, right to reside in the UK, income and capital for applicants, dependents and non-dependents) needs to be clearly documented and then conducted as agreed and documented.	16/17	23-Mar-17	6-Jun-17	Samantha Wills - Recovery & Control Team Leader	Risk Based Verification (RBV) policy was updated and was presented to Policy Committee. Staff were re-trained and a new desk aid was provided. In Place Revised RBV and associated desk aids received plus emails to team providing them.	18-Jul-18	76 or more	completed
14	DoR	Council Tax Support	Applications need to be processed in a timely manner within an agreed target and the outcome communicated to applicants. Processing statistics should be recorded in all cases and regular reports produced. Any taking an extended period should be reviewed and lessons learnt implemented.	16/17	23-Mar-17	6-Jun-17	Kirsty Anderson - Income & Assessment Manager	Performance measure for CTRS cases form part of our overall monitoring and reporting to operations each month.	18-Jul-18	76 or more	completed
15	DoR	Creditors/AP	Formulate an action plan to address corporately the larger number of open purchase orders with a view to closing as many as possible.	18/19	1-May-18		Matt Davis - Head of Finance/ Christopher Beauchamp - Accounts Payable Manager Jennifer Bruce - Financial Systems Manager	New Accounts Payable Manager commenced 16th July and tasked with dealing with this. Further roll out of supplier portal includes the necessary cleansing of old orders as part of this process. Further review in process at present of open purchase orders, needs to be part of regular budget monitoring in future, Budget Managers to be encouraged to review.	7-Sep-18	51 to 75	
16	DoR	Creditors/AP	Operational issues identified should be addressed in new procedure manual to avoid reoccurrence.	18/19	1-May-18		Matt Davis - Head of Finance/ Christopher Beauchamp - Accounts Payable Manager Jennifer Bruce - Financial Systems Manager	Procedure manual to be rewritten and new Accounts Payable Manager has take over completion of this as part of a review of all AP processes. To a produce a full procedure manual will take to the end of the calendar year.	7-Sep-18	26 to 50	

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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-Mar-17	1-May-18	Jean Stevenson - Chief Accountant Chris Beauchamp - Accounts Payable Manager	Job descriptions, appraisals and basic training completed. Some written operational procedures are still outstanding and existing procedure notes need to be fully indexed. The residual risk for this recommendation has increased as information on the successful system running is not documented, hence there are single points of failure in the team. A project group has set up to ensure implementation and meets regularly, changes already being implemented by the new AP Manager.	7-Sep-18	51 to 75	
18	DoR	Creditors/AP	Need to clearly identify the strategic contribution of AP to the authority and what is required to make AP business process(es) effective for efficient use of AP for the council.	16/17	23-Mar-17	1-May-18	Matt Davis - Head of Finance Chris Beauchamp - Accounts Payable Manager	Portal has been tested and is working, suppliers to be invited to use portal and to send invoices directly into the Fusion scanning/imaging solution, mass/auto matching within fusion to be considered once 75% of suppliers on-boarded with portal/scanning solution. Open PO's/receipts to be address for each supplier when invited to Supplier Portal. P2P is not voluntary and all invoices being processed through Fusion do have PO No.'s. The above is covered by the P2P compliance project.	7-Sep-18	25 or less	
19	DoR	Creditors/AP	Further work needs to be done to ensure that goods are receipted promptly and for the correct amount or value. Reports need to be run on a regular basis to identify and tackle late payments.	16/17	23-Mar-17	1-May-18	Chris Beauchamp - Accounts Payable Manager	Procedures drawn up for processing Goods Received Notes and Service Level Agreement for Accounts Payable and Directorate processing drawn up including processing Mosaic holds. Agreement of users to address issues promptly. Needs implementation by organisation as a whole as Accounts Payable can't do it on their own. Letter being prepared to go to all Suppliers requesting invoices to be sent in centrally.	7-Sep-18	26 to 50	
20	DoR	Creditors/AP	Need to review the supplier database and cull inactive suppliers as well and consider if centralisation of procurement would be more cost efficient in terms of ordering and paying for goods and services.	16/17	23-Mar-17	1-May-18	Chris Beauchamp - Accounts Payable Manager	Reduced by over half number of suppliers on the system. Created supplier set up procedures. Introduction of portal. Need to close high number of open Purchase Order's on the system. Further report needed to complete tidy up of AP ledger	7-Sep-18	51 to 75	
21	DCEEH	CSE	Consideration should be given to clarifying the approach for the following good governance best practices:- * Scheme of delegations to sub-groups * Declaring conflict of interests with identified victims or perpetrators of CSE * Anti-corruption policy	17/18	1-Sep-17		Becky Herron - CSE Coordinator	Declaration of interests now imbedded as a standing agenda item at the beginning of each SEMRAC meeting. Also included on invitations for the meeting so staff can identify a suitable alternative representative if necessary. After the audit the LSCB CSE & Missing strategic sub group agreed that an anti corruption policy was not appropriate or necessary. Each individual agency will have their own anti corruption policy and therefore deemed inappropriate to develop a SEMRAC specific policy. SEMRAC governance sits with RBC and TVP so all existing policies and information sharing agreements are relevant SEMRAC and Missing Evaluation and Review Group (MERG) accountable to LSCB Exploitation strategic sub group	24-Aug-18	76 or more	completed

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22	DCEEH	CSE	<p>Arrangements need to be introduced to ensure all professional practitioners are made aware of and formally acknowledge the compliance provisions within:-</p> <ul style="list-style-type: none"> <li>* Reading LSCB safeguarding procedures - standards and requirements</li> <li>* Councils operational procedures - for confirming the processes and the control checks and balances within the control cycle</li> </ul>	17/18	1-Sep-17		Esther Blake - LSCB Business Manager/ Becky Herron - CSE Coordinator	<p>Staff induction has always been in place and is currently being reviewed and updated. This new version includes section on Exploitation and Missing Children.</p> <p>Exploitation Manager delivers induction workshops to Assessed &amp; Supported Year in Learning (ASYE) and student social workers.</p> <p>comprehensive staff training programme</p> <p>Tri-x online procedures in place and updated regularly. Any new or updated policies and procedures are sent to LSCB, CSMT and DMT for ratification and are then launched to staff.</p> <p>Net Consent can be utilised where it is deemed essential.</p>	24-Aug-18	76 or more	completed
23	DCEEH	CSE	<p>in order to ensure procedural compliance we have recommended the following:-</p> <ul style="list-style-type: none"> <li>• The respective control requirements for each key stage should be identified and documented within the departmental procedures.</li> <li>• The departmental procedures should be benchmarked against the safeguarding procedures approved by the LSCB to ensure compliance is applied consistently.</li> <li>• Revision updates to the LSCB safeguarding and department procedures should be acknowledged through the council's procedure database 'net</li> </ul>	17/18	1-Sep-17		Esther Blake - LSCB Business Manager/ Becky Herron - CSE Coordinator	<p>Any new or updated policies and procedures are sent to LSCB, CSMT and DMT for ratification and are then launched to staff. Net Consent can be utilised where it is deemed essential.</p>	24-Aug-18	76 or more	completed
24	DCEEH	CSE	<p>Verification and certification controls need to be introduced to ensure:-</p> <ul style="list-style-type: none"> <li>• There no cases or referrals held in abeyance by the Police or NHS etc. e.g. the council should either formally confirm there is no outstanding cases or duplicate email notification setup should be established.</li> <li>• A report should be produced from Mosaic on a frequent basis to confirm there is an audit trail to confirm the completeness of cases held.</li> <li>• A monitoring procedure needs to be developed to ensure checks are compiled with e.g. a data field checks could be produced to ascertain incomplete fields / dip sampling as part of the assurance programme.</li> </ul>	17/18	1-Sep-17		Becky Herron - CSE Coordinator / Michelle Brown - MASH Service Manager	<p>Thames Valley Police and Health have internal safeguarding policies and procedures that they must follow. These are audited by their own governing bodies and inspected against compliance.</p> <p>LSCB holds to account all partner agencies and compliance and effective safeguarding will be audited</p> <p>CSE is a child protection concern and therefore all cases should be reported in to CSPOA as per any agencies safeguarding procedures. No agency should be aware of concerns for a child without notifying children's services accordingly.</p> <p>Monitored through monthly SEMRAC (Sexual Exploitation and Missing Risk Assessment Conference) and case supervision</p> <p>CSE notification developed as a flag on mosaic enabling CSE Coordinator to audit and track cases</p> <p>Oftsed monitoring visits have all included a focus on exploitation data and information checked at CSIB and SEMRAC pre meet</p> <p>Exploitation Notification flags now on Mosaic and monitored monthly by Exploitation manager</p>	24-Aug-18	76 or more	completed
25	DCEEH	CSE	<p>In order to strengthen the assurance framework we highly recommend the LSCB/QAP develops a risk assessed audit plan, programme and action plan. This will help demonstrate that management has oversight of its control risks and plans how to mitigate these.</p>	17/18	1-Sep-17		Gary Campbell - Quality Assurance Service Manager / Becky Herron - CSE Coordinator / Michelle Brown - MASH Service Manager	<p>Audit plan and programme in place</p> <p>CSE audit tool developed</p> <p>Single agency and multi agency CSE audits took place in 2017 and findings reported in to LSCB and children's services management</p>	24-Aug-18	76 or more	completed



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26	DCEEH	CSE	<p>Controls need to be introduced to ensure the secure completeness of records and that there is an audit trail to prove this. For example, consideration this may include:-</p> <ul style="list-style-type: none"> <li>Using system exception reports to review the status of contacts/reports etc.</li> <li>Conducting a data-match between the Mosaic and Police PCN database.</li> <li>Ensuring the MASH receives an automatic email alert.</li> <li>Require agencies to certify that they have checked their records and that the MASH has been notified etc.</li> </ul>	17/18	1-Sep-17		Siobhan Egan - Service Manager - Performance and Data Intelligence	<p>External agencies would follow their internal safeguarding procedures and are audited and inspected by their governing bodies on compliance. LSCB also undertake audits and hold partner agencies to account.</p> <p>New pathway established on mosaic Sept 2017.</p> <p>Exploitation notification added to Mosaic within single point of access (can also be added at any point that an exploitation concern arises on an open case)</p> <p>Alert sent to Exploitation manager to enable tracking of notification, process and outcome for the child</p> <p>Mosaic reporting in place relating to new pathway</p> <p>CSIB performance indicators monitor effectiveness of pathway and track children</p>	24-Aug-18	76 or more	completed
27	DCEEH	CSE	<p>Consideration needs to be given to ensure the completion of the electronic version of CSE risk indicator tool e.g.</p> <ul style="list-style-type: none"> <li>Information received via hard copy should be recorded on a common database for analysis (independent checks would have to be introduced to verify)</li> <li>In order to permit common access and to ensure the efficient and effective completion of the 'initial contact form' and 'CSE risk indicator tool' consideration should be given to making these cloud based. This will also help inform the integrity of information.</li> </ul>	17/18	1-Sep-17		Becky Herron - CSE Coordinator	<p>CSE risk indicator tool set up as electronic form on Mosaic.</p> <p>All social workers and staff across Children's Services trained on accessing and completing the tool appropriately.</p> <p>Tool is assigned electronically to CSE Coordinator</p> <p>These are social care assessment tools so do not need to be cloud based now that early help staff are also using Mosaic</p> <p>Completedness of tools is a performance indicator for CSIB.</p> <p>Referrals to SEMRAC not accepted without a completed tool</p>	24-Aug-18	76 or more	completed
28	DCEEH	CSE	<p>In order to ensure people are assessed effectively and efficiently, controls need to be introduced to ensure the CSE assessment is completed prior to SEMRAC and that a copy has been placed on the child's records on Mosaic.</p>	17/18	1-Sep-17		Becky Herron - CSE Coordinator	<p>new SEMRAC triage process implemented.</p> <p>Chairs and CSE coordinator get together two weeks prior to each SEMRAC meeting to review new referrals. No new cases will be added to SEMRAC unless there is a complete tool for consideration at the point of triage</p> <p>This is tracked at SEMRAC and triage</p> <p>Everything is now electronic - recorded on mosaic, set up as a Mosaic form and reported on. Mosaic pathways and next actions imbedded</p>	24-Aug-18	76 or more	completed
29	DCEEH	CSE	<p>The purpose of the DASH board should be expanded to report the statistical status of:-</p> <ul style="list-style-type: none"> <li>* Compliance levels for each of the each key control stages</li> <li>* Trend / intelligence quantification</li> </ul>	17/18	1-Sep-17		Becky Herron - CSE Coordinator	<p>CSE/SEMRAC dashboard in place since June 2017</p> <p>Records all information on CSE risks and cases presented at triage</p> <p>New CSE notification implemented on Mosaic</p> <p>Reports run from mosaic for Children's Service Improvement Board each month to track number of notifications, closures and cases progressing to SEMRAC</p> <p>Data analysed by CSE Coordinator and reported to LSCB quarterly</p>	24-Aug-18	76 or more	completed
30	DCEEH	CSE	<p>Accounting controls need to be introduced to identify the cost implications of supporting schemes.</p>	17/18	1-Sep-17		Becky Herron - CSE Coordinator	<p>We no longer have in place any supporting schemes</p>	24-Aug-18	76 or more	completed

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31	DCEEH	CSE	Arrangements need to be introduced to enable the evaluation of support arrangements to ascertain if these services are helping and whether they provide value for money e.g. We have suggested this could be done by recording the details of the support scheme, provider, purchase order details, and the success criteria. an analysis of the individual status and collective could then be reviewed by SEMRAC and the CSE sub group.	17/18	1-Sep-17		Becky Herron - CSE Coordinator	This is no longer relevant. At the time of the audit we worked in partnership with a Barnardos CSE project who recruited 3 staff to work with children in Reading. Funding for this service has since ceased and we no longer have a specialist CSE Service in Reading.	24-Aug-18	76 or more	completed
32	DoR	Debtors	The various policies, guidance and procedure notes relating to the raising, monitoring and treatment of debt generally should be reviewed and where necessary brought up to date. In addition they should be clearly documented on Iris, if appropriate and all relevant staff and users advised of their location and the need for them to comply with these.	17/18	5-Jun-17	7-Feb-18	Samantha Wills - Recovery & Control Team Leader	Project was delayed, consultation now commenced to move debtors to AP Team with effect from 01.10.2018. Decision was made to not update policies and procedures as decision now made to convert from Academy to Oracle Fusion. Project Migration scoping session undertaken. Project Plan now in place. Funding to be agreed. New policies and procedures will form part of the project migration plan. New completion date of 1st April 2019.	18-Sep-18	25 or less	
33	DoR	Debtors	The Income & Assessment Manager should review and formalise the strategy, techniques and records Income & Recovery staff should use in the identification and follow up actions used in respect of recovery of unpaid invoices. Once agreed this should be documented and followed by staff.	17/18	5-Jun-17	7-Feb-18	Samantha Wills - Recovery & Control Team Leader	As above	18-Sep-18	25 or less	
34	DoR	Debtors	All staff who raise invoices should be reminded that: a) invoices should be raised accurately and on a timely basis; b) each invoice should bear the necessary information or detail to reduce the likelihood of subsequent customer queries; c) as a principle services should not continue to be provided until outstanding invoices have been paid; d) there should be clear supporting records and information concerning the invoice that is easily accessible and understandable in the event of future query or need.	17/18	5-Jun-17	7-Feb-18	Zoe Hanim - Head of Customer Care and Transformation / Kirsty Anderson - Income & Assessment Manager	As above still delayed A detailed project plan is to be developed with the intention of moving the AR function onto Oracle Fusion by the 1 April 2019.	18-Sep-18	25 or less	
35	DoR	Debtors	It is further suggested that the role and work undertaken by Legal Services in the recovery of unpaid items is reviewed and re-evaluated to ensure it remains appropriate and fit for purpose. Once it is clear what is agreed it is recommended that this is defined in an SLA between Legal Services and Income & Assessment.	17/18	5-Jun-17	7-Feb-18	Samantha Wills - Recovery & Control Team Leader	In hand ASC and Legal monthly meetings now scheduled	18-Sep-18	51 to 75	
36	DACH	Direct Payments	The directorate should review the direct payments documentation and guidance on the intranet and load any other documents that would assist existing or future direct payment clients, on to the Council's main website.	17/18	24-Nov-17		Steve Saunders - Principal Personal Budget Support Officer	Intranet guidance and information on Council main website update completed.	7-Sep-18	76 or more	completed

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37	DACH	Direct Payments	It is recommended that management re-affirms its commitments towards Direct Payments and reviews the existing strategy to accelerate the uptake of Direct Payments. Furthermore progress should be monitored and appropriately reported to ensure momentum towards achieving this is maintained.	17/18	24-Nov-17		Jo Purser - Acting Head of Adult Social Care	All personal budgets are provided as a direct payment, unless there is an specific, evidenced reason why not. Weekly Adult Social Care performance report includes the percentage of personal budgets agreed at panel which are provided as a direct payment.	19-Jul-18	51 to 75	
38	DACH	Direct Payments	To confirm that all parties recognise and agree to the conditions within it, it is important that a copy of each agreement between RBC and the client is signed (and witnessed) by each party and then filed on Mosaic. Regular checks should be undertaken by management to ensure that data on the spreadsheet is correct and is supported by copies of up to date signed copies of agreements.	17/18	24-Nov-17		Steve Saunders - Principal Personal Budget Support Officer	Percentage of signed agreements up to 85%, a 7% increase since the last update. This is now monitored weekly by management.	7-Sep-18	76 or more	
39	DACH	Direct Payments	It is essential that records are updated accurately and in a timely fashion. Currently there are multiple records that need to be individually updated to provide a complete record of actions and transactions relating to individual DP clients. Therefore it is recommended that the current process is reviewed to assess whether a more streamlined record keeping system could be designed so that records agree, with the purpose of freeing PRST time for monitoring purposes.	17/18	24-Nov-17		Steve Saunders - Principal Personal Budget Support Officer	Processes and procedures have been updated resulting in a more streamlined approach which also enhances vigour in the monitoring process. New Mosaic form that captures all information required in one place is about to go into testing.	7-Sep-18	51 to 75	
40	DACH	Direct Payments	In order to demonstrate appropriate controls over the use of public funds it is recommended that the strategy, resources and purpose of the current checking programme is reviewed. In particular it is important that the required validation regime (frequency, process etc.) is assessed to make sure that it provides a reasonable but effective challenge to check and agree the legitimacy of expenditure. A pivotal consideration should include an assessment of existing staffing resources and whether these are adequate in order to discharge the standards RBC should be expecting as the responsible body. If the assessment determines that (additional) changes are required then it should also be determined what (additional) resources are needed, if any.	17/18	24-Nov-17		Steve Saunders - Principal Personal Budget Support Officer Lorraine Goude - Head of Strategic Commissioning and Personal Budget	Processes and procedures have been updated resulting in a more streamlined approach which also enhances vigour in the monitoring process. Further work will be conducted to move this process fully on to Mosaic. Resource requirements have been analysed and options for additional staff resources are being considered at present.	7-Sep-18	51 to 75	
41	DACH	Direct Payments	In order to demonstrate the logic and reasons for determining the frequency of monitoring of DP clients' expenditure it is recommended that a brief record is made and retained as this will provide a rationale as to the monitoring regime adopted. Similarly if the regularity of monitoring changes then the reasons for this should be retained.	17/18	24-Nov-17		Steve Saunders - Principal Personal Budget Support Officer	A standard routine has been set up replacing the risk matrix previously used to determine the frequency of monitoring Direct Payments. This is now incorporated into business as usual process.	11-Jul-18	76 or more	completed

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42	DACH	Direct Payments	It is strongly recommended that the strategy to deliver pre-paid cards is reviewed and where appropriate tightened so that (unless there are good and documented reasons not to do so that are assessed on a case by case basis) the principle of their adoption (of pre-paid cards) becomes understood and accepted as the norm. It is also recommended that management identifies whether there needs to be a programme of education or support across relevant areas in the directorate (including care management colleagues) so that the take up is increased and it is further suggested that targets are set for this to happen. An option may be for the Council to remove the choice aspect and explore moving all (new) clients straight on to Pre-paid cards, as some other local authorities already do.	17/18	24-Nov-17		Steve Saunders - Principal Personal Budget Support Officer	In January'18 the decision was made that unless there was good reason no to do so, all new Direct Payments would be made through a pre-paid card. As Direct Payment Service Users have been reviewed or monitored, where appropriate they have been moved on to pre-paid cards. Percentage of DPs on a Pre-paid card continues to increase. Currently at 62%	11-Jul-18	51 to 75	
43	DACH	Financial Deputies	Serious consideration and management support needs to be given to moving to a direct payments system for clients, where feasible, to reduce the amount of cash handled and time required to administer.	17/18	16-Feb-18	01-Jun-18	Marie Roeton - Deputy's Office Manager	We are currently in the process of distributing Lloyds Cards, the Lloyds cards are not prepaid cards. Lloyds cards do not have fees attached but risk can go overdrawn. We have ordered cards for clients that we believe can operate the card and who would not likely go overdrawn. We have also met with care providers that support our clients that receive cash to discuss moving to cards. Once we have these cards in place we will then confirm numbers of clients that will need the prepaid cards, I don't believe a decision has been made if the client has to fund the cost or RBC. Lloyds Cards now in operation: • 27 Clients now using the cards • 30 Clients supported by carers have cards • 48 On Order. The process to order is lengthy can take up to 3 months: Prepaid Cards: We are currently piloting one prepaid card, and about to pilot one more. The cards are from Direct Payment. The cards have restrictions This is not a straight forward project as some clients will not be able to move onto using the card as they are just not able to, we have had to chaperone clients several times to an ATM to show them how to operate the card, and we have had to order new pins and new cards because the cards have been lost or the clients forget their pin, and supply cash in the interim		26 to 50	

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44	DACH	Financial Deputies	The premise of the team needs to be reviewed. If the team is to be cost neutral, this needs to be carefully costed out to ensure that this is achievable (particularly in terms of income targets).	17/18	16-Feb-18	01-Jun-18	Marie Roeton - Deputy's Office Manager	The Business case for a Deputy's Officer was recently agreed by Panel, so there is currently an advert out for a Deputy's Officer, Interview to commence in mid July 2018, new Officer to start mid Aug 2018. Training will be required of approximately 3 months. The budget is being reviewed; the reports that can be created on Caspar to help supply more precise predictions are being explored. further training of the reports on Caspar in July has been arranged but in the interim collating information to generate future predictions. Due to implementing the payment cards which has been priority, and waiting for the decision of the new post to be agreed, the predicted target for 2018/2019 will not be met		26 to 50	
45	DCEEH	Foster Care	A number of key documents, including policies and procedures and the Foster Care Handbook, are out of date. These need to be reviewed and updated to reflect current practice and then reviewed on a regular basis going forward.	17/18	5-Mar-18		Jackie Hooper - Service Manager LAC Leaving care / Julie Kennewell - Team Manager Specialist Fostering	2018/19 audit		25 or less	
46	DCEEH	Foster Care	Initial inquiries from prospective foster carers should be followed up in a timely manner as per existing targets. Initial enquiries should be followed up within 24 hours, and an information pack dispatched within 2 days. Applicants who meet initial requirements should be seen within 10 days from their initial contact.	17/18	5-Mar-18		Julie Kennewell - Team Manager Specialist Fostering/ Jackie Hooper - Service Manager LAC Leaving care / Siobhan Egan - Service Manager - Performance and Data Intelligence	2018/19 audit		25 or less	
47	DCEEH	Foster Care	All documentation relating to the independent Fostering Panel should be held in a central location. This should include all annual reviews. Consideration should be given to adopting open advertising for panel vacancies to try to assist in obtaining a more diverse composition. Prospective applicants should be provided with a job description/specification of what is expected from incumbents	17/18	5-Mar-18		Jackie Hooper - Service Manager LAC Leaving care / Julie Kennewell - Team Manager Specialist Fostering	2018/19 audit		25 or less	
48	DCEEH	Foster Care	In house placements should be sought for all referrals unless there is a valid reason why this cannot be done (i.e. child's safety). Action taken on referrals should be clearly and consistently recorded, and this should be on Mosaic. Where there is a confidentiality issue, access to the record should be limited as appropriate. There should not be a single point of failure in the referral process.	17/18	5-Mar-18		Jackie Hooper - Service Manager LAC Leaving care	2018/19 audit		25 or less	
49	DCEEH	Foster Care	Foster carers should be provided with the foster carer handbook on a regular i.e. annual basis. This needs to be reviewed and updated on a regular basis to ensure the information it contains is consistent with other documentation. It should have a clear version control and details of when it was last updated.	17/18	5-Mar-18		Jackie Hooper - Service Manager LAC Leaving care/ Julie Kennewell - Team Manager Specialist Fostering	2018/19 audit		25 or less	

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50	DCEEH	Foster Care	Foster carer fees and allowances should be regularly (i.e. annually) reviewed, benchmarked and formally approved.	17/18	5-Mar-18		Jackie Hooper - Service Manager LAC Leaving care	2018/19 audit		25 or less	
51	DCEEH	Foster Care	There should be a clear, central record of paid leave taken by foster carers to ensure that maximums are not breached.	17/18	5-Mar-18		Julie Kennewell - Team Manager Specialist Fostering	2018/19 audit		25 or less	
52	DCEEH	Foster Care	Mosaic records, particularly purchase orders, need to be updated in a timely manner to avoid foster carers being incorrectly paid. Notes and relevant documents should also be clearly labelled and attached to the relevant record in a timely manner.	17/18	5-Mar-18		Julie Kennewell - Team Manager Specialist Fostering	2018/19 audit		25 or less	
53	DoR	General Ledger	Documented processes for all areas of operation linked to clearly defined roles and responsibilities for members of staff. This would include the need for a clearly defined role of system administrator who reviews and monitors the activity of the current OF team and is not involved in day to day operations.	17/18	6-Apr-17	31-May-18	Matt Davis - Head of Finance	Implementation of Future Finance function has clarified roles and responsibilities and new JDs and person specs produced accordingly. The team have now been working to the new JDs for a number of months and are coping with the additional workload caused by a number of major projects.	7-Sep-18	76 or more	completed
54	DoR	General Ledger	Need to clearly identify and document the business processes that support the General Ledger and identify what activity is being undertaken and who is responsible and how that activity is supported by valid secure audit trails for the same. This would include maintaining formal supporting records for financial transactions that are entered manually or via spreadsheet and ensuring where possible separation of duties is enforced for journal entry and approval.	17/18	6-Apr-17	31-May-18	Matt Davis - Head of Finance	All journals now have evidence attached and are authorised. All journal inputters have received training on evidence requirements. Inputters have been adding evidence to journals from the first half of 2017/18 when it was not previously required.	7-Sep-18	76 or more	
55	DoR	General Ledger	There needs to be consistent control over data entry from feeder systems that standardises and controls data input to reduce the need for journals to amend miscoded items. The number of Oracle Fusion codes needs to be reviewed with a view to identifying key codes and removing redundant or unused codes.	17/18	6-Apr-17	31-May-18	Matt Davis - Head of Finance	Daily reports produced and sent to owners of feeder systems for their checking that totals loaded correctly. Coding to be reviewed as part of the introduction of inter company accounting in time for 1st April 2019	7-Sep-18	51 to 75	
56	DoR	General Ledger	Further work needs to be done to establish the layout of the Oracle database and to give assurance that all numbers used for identifying transactions within this database can be reconciled to the user interface to ensure that there are no issues with missing numbers for transactions or batch processing numbers.	17/18	6-Apr-17	31-May-18	Matt Davis - Head of Finance	Layout of the database schema produced and agreed with Internal Audit. Numbering issue was cleared by External Audit at a follow up review.	18-Jul-18	76 or more	completed
57	DoR	General Ledger	Journals produced between April and October 2017 will have to be reviewed and evidence sought for the need for creation.	18/19	4-Jun-18		Jean Stevenson - Chief Accountant	All inputters have now been trained on what constitutes good evidence and evidence should have been loaded (Internal Audit verifying).	7-Sep-18	76 or more	

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58	DoR	General Ledger	All Journals need to be reviewed and authorised in a timely fashion	18/19	4-Jun-18		Jean Stevenson - Chief Accountant	Significant steps have been taken to reduce the volume of journals which is assisting the review and authorisation of journals. More authorisers have also been identified. Further steps will be taken to improve the time taken to authorise once the 2017/18 accounts are complete. Inputters are also being advised to proactively contact authorisers and request journals are approved after input	7-Sep-18	76 or more	
59	DoR	General Ledger	All journals need proper designation as to the type of journal and its purpose.	18/19	4-Jun-18		Jean Stevenson - Chief Accountant	The new Technical Accountant will conduct a review of journal naming, which should be completed by the end of the calendar year.	7-Sep-18	25 or less	
60	DoR	General Ledger	The number of codes that are being used for one off transactions needs to be reviewed to ensure that this is the most efficient way to record financial information.	18/19	4-Jun-18		Jean Stevenson - Chief Accountant	This review is scheduled to be conducted by the Financial Systems Team as part of the overall review of codes for the introduction of inter company accounting. This will happen once the ledgers for the Children's Company and Homes for Reading have been created and should be completed by 1st April 2019	7-Sep-18	25 or less	
61	DoR	HB Subsidy	It is recommended that: a) backfill for secondees positions needs to be in place earlier. b) consideration is given to the number of contractors in place in key positions within the team. c) a clear plan is put in place for quality checking going forward. This needs to include the identification and reporting of issues relating to individuals to allow them to be addressed in a timely manner.	16/17	17-Sep-17		Kirsty Anderson - Income & Assessment Manager	Monitoring in place, resilience contract in place, training provided 10% Quality in place with contractor	18-Jul-18	76 or more	
62	All	Health & Safety	In order to share instances of different and best practice(s) it is suggested that the directorate chairs of the health & safety periodically attend and observe other directorates' meeting to see whether specific techniques, formats etc. could be usefully shared between them.	16/17	8-Feb-17	29-Sep-17	H&S Committee Chairs: Resources - Zoe Hanim Adults - Steve Saunders Schools - Paul Wagstaff Children's - Paula Ward DENS - Sarah Gee Central - Peter Sloman	Meetings are underway - there have been several since December 2017. A further revised H&S Strategy is being presented to CMT in August and following this will be shared with the H&S Leads, which in turn will aid consistency in risk management approach.	15-Aug-18	76 or more	
63	DoR	Health & Safety	There needs to be confidence in the integrity of the staff health and safety training data held on I-Trent and that it is accurate and kept up to date so that reliance can be placed upon this. This may involve some further work to achieve this and possibly some prioritisation of resources by Training / HR.	16/17	8-Feb-17	29-Sep-17	L&D - Russell Gabbini	The Organisational and Workforce Development Manager is leading on the training actions. Staff have been allocated a H&S Level. (now only 35 need clarification and new roles are being added by the ESO's) All staff will then have to complete an online appraisal (knowledge check) or update session commensurate with their responsibility. If they fail this then they will have to go to reapaet the appropriate level of on-line training or attend a classroom course to be recognised as compliant. Knowledge checks for levels 1 and 2 to be released to relevant staff April 2018	19-Sep-18	51 to 75	
64	All	Health & Safety	Once the exercise to cleanse data has been completed, where it has become flagged that staff training is not up to date, then a programme of training to remedy this should be implemented.	16/17	8-Feb-17	29-Sep-17	H&S - Robin Pringle & L&D - Russell Gabbini	As above		51 to 75	

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65	DoR	Information Governance and Data Protection	The management framework needs to be documented (action plans and ToRs) and aligned with a strategy that identifies the key staff needed to implement and maintain it. This in turn needs approval and incorporation into the reporting framework of CMT who should receive regular reports on progress and any significant issues highlighted in work practices	16/17	7-Oct-16	9-Apr-18	Chris Brooks - Head of Legal & Democratic Services	Management framework is encompassed in the GDPR project plan. Monthly reports have been to CMT. The last report to CMT went on 24.07.2018	18.09.2018	76 or more	
66	DoR	Information Governance and Data Protection	All staff identified as being key to a properly managed information governance process should have their roles and responsibilities reflected in their job descriptions.	16/17	7-Oct-16	9-Apr-18	Chris Brooks - Head of Legal & Democratic Services	This is to be actioned. Discussions are in hand with HR to determine whether it is appropriate that the roles and responsibilities to Information Governance are to added to Job Descriptions	No changes 04.09.2018	25 or less	
67	DoR	Information Governance and Data Protection	Information Asset Owners (IAO) need to be formally appointed for each system that processes personal data with responsibility for ensuring that it operates within the policies and procedures governing information security and data protection including ensuring access to data is only by authorised persons	16/17	07-Oct-16	9-Apr-18	Chris Brooks - Head of Legal & Democratic Services	The information case owners system is in place. IAO guide in draft stage and will go through CMT	04.09.2018	25 or less	
68	DoR	Information Governance and Data Protection	There needs to be a formal risk management framework that incorporates a formal information risk register that records the location of personal data and the risks associated with it. IAOs should be tasked with managing the risks identified for their data.	16/17	7-Oct-16	9-Apr-18	Chris Brooks - Head of Legal & Democratic Services	The information case owners system is in place.	No changes 04.09.2018	76 or more	
69	DoR	Information Governance and Data Protection	Privacy Impact Assessments (PIA) should be completed for all data processing changes and new projects	16/17	7-Oct-16	9-Apr-18	Chris Brooks - Head of Legal & Democratic Services	Completed but PIA will be reviewed annually	04.09.2018	76 or more	
70	DoR	Information Governance and Data Protection	Information Security and data protection requirements need to be built into all Third Party contracts where setting out access to systems and data transfer safeguards.	16/17	7-Oct-16	9-Apr-18	Chris Brooks - Head of Legal & Democratic Services	For existing contracts there is a standardisation letter of variation in line with GDPR. Procurement signed this off. Appropriate provisions are being added to future contracts that come through Legal Services	No changes 04.09.2018	26 to 50	
71	DoR	Information Governance and Data Protection	Regular reviews of compliance with policy and reviews of data accuracy (paper and electronic) should form part of any managed approach to security and data processing. Reviews should also include whether records need to be retained, whether data is actually needed and whether adequate control and consent in place for its usage.	16/17	7-Oct-16	9-Apr-18	Chris Brooks - Head of Legal & Democratic Services	Retention schedules completed and available to services	04.09.2018	76 or more	
72	DENS	Leisure (income collection)	A formal procedure for reviewing and approving all promotions, discounts or free use of facilities should be put into place. This should include:- * The annual review of key documentation that indemnifies the Council and reconfirms the club's responsibilities. * The cost benefit analysis for such activity should be reviewed and approved by the appropriate officer responsible	16/17	14-Jun-16		Ben Stanesby - Recreation & Leisure Manager / James Sadler - Operations Manager	Clubs are charged scheduled rates which are now included in the annual fee setting process. Free use of early morning use of swimming pools has ceased and centres now control all use and safety checks of facilities.	14-Aug-18	76 or more	



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73	DENS	Leisure (income collection)	<p>Unless authorised by management, in order to reduce the costs and debts attributed to the raising of sales invoices, arrangements should be put in place to ensure payment always is received at the point of use:-</p> <ul style="list-style-type: none"> <li>* Individuals or clubs continually book facilities with arrears should brought to management's attention.</li> <li>* Booking forms should be reviewed to ensure payment is always received in advance and is appropriately recorded as required, e.g. office use details should record payment details or the sales invoice details if authorised by management.</li> <li>* Unless specifically instructed by the person making the booking, all sales invoices should be made out to the club/body concerned.</li> </ul>	16/17	14-Jun-16		James sadler - Operations Manager	Invoices are made out to hiring organisations. A CRM system is being used to manage booking at Prospect park where ongoing problems with invoicing were being experienced. Full payment is taken at the time off booking for Prospect Park bookings now, and bookings are also available online which requires full payment at the time of booking. Block bookings are not renewed if bookers are not at a zero balance. If it is a high profile club and they have a debt but wish to renew so they do not lose their space while the debts is investigated, it is raised with the senior management team to decide an outcome. Small bookings are now booked and paid for at the time of booking through Legend. Some bookers invoices are raised for the year and are paid off in lump sums as and when player subs are taken. This is monitored and if a payment has not recently been made bookers are called and reminded to make a payment.	14-Aug-18	76 or more	
74	DENS	Leisure (income collection)	<p>Refund controls need to be strengthened to ensure the audit trail validates legitimacy:-</p> <ul style="list-style-type: none"> <li>* Refunds must not be made unless the initial payment can be substantiated e.g. same debit card and signed for.</li> <li>* The reason and frequency of refunds need be enforced and monitored.</li> <li>* Refunds should not be permitted unless the debit as been confirmed. The regularity of debit and credit transactions should be monitored.</li> </ul>	16/17	14-Jun-16		James sadler - Operations Manager	All refunds are recorded within the CRM system which also identifies the initial credit. A refund form is filled out by both the receptionist and Duty Manager and the refund can only be approved by the Duty Manager. Refunds will be included in the new journaling system and reviewed at the the of journaling and investigated.	14-Aug-18	76 or more	
75	DENS	Leisure (income collection)	The cash handover procedures should be standardised so that the clear bags are signed as part of the safe check procedure.	16/17	14-Jun-16		James sadler - Operations Manager	This has been implmented. Bags and serial numbers are checked and recorded at the time of site safe checks.	14-Aug-18	76 or more	
76	DENS	Leisure (income collection)	<p>Compliance controls to evidence separation of duties need to be enforced and monitored accordingly. This should include:-</p> <ul style="list-style-type: none"> <li>* The same operator opening and closing the till is the same person certifying the daily reconciliation.</li> <li>* Unless supported by a risk assessment and authorised by management, officers should not be permitted to operate LEGEND under another staff members User rights.</li> <li>* Duty Manager conducting the validation of the daily reconciliation must be independent of the operator</li> </ul>	16/17	14-Jun-16		James sadler - Operations Manager	Each operator open and closes their till and certifies the reconciliation. This checked by a second member of staff. Staff only operate tills under their own login. Site Operations Managers conduct random till checks to using a report on what should be in the till at the time of checking. This helps identify discrepancies earlier.	14-Aug-18	76 or more	
77	DENS	Leisure (income collection)	Separation of duties between Finance and LEGEND need to be reviewed and put in place.	16/17	14-Jun-16		James Sadler - Operations Manager	New process automating production of journals from the CRM system have been developed and is being auditted to ensure appropriate separation of duties, implementation at Meadway imminent.	14-Aug-18	51 to 75	

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78	DACH/DCEEH	Mosaic Fusion Year end reconciliation audit	Increased emphasis needs to be placed on the importance of ensuring that data held within Mosaic is of an appropriate quality. This includes ensuring that placements are reflected in a timely manner (purchase orders created, amended and closed), so that commitments are accurately reflected and discrepancies and missing invoices can be identified and addressed.	16/17	17-Oct-16	01-Nov-17	Seona Douglas - Director of & DMT DACHS/ Stephen Kitchman - Director of DCEEH/ Paul Stevenson - Interim Directorate Accountant - DACHS	Acting Head of Service and Principal Social Worker working with mosaic team to build in processes to ensure changes are implemented to improve data quality and consistency of reporting. There has been a progressive improvement in the data recorded for Children's Services, but this needs to be cleansed further. This is a priority action in the move to the new Children's Company where high quality data will be required. LAC profiling has been introduced to improve the robustness of financial modelling and impact of the MTFs. The Business Partner for Children's Services is now having regular meetings to clarify queries and change MOSAIC accordingly to improve the data in MOSAIC. Further MOSAIC reports will need to be written but will be incorporated into the transition to the company's IT work stream. The projections for LAC expenditure was more accurate during 17/18 financial year. Acting Head of Service and Principal Social Worker working with mosaic team to build in processes to ensure changes are implemented to improve data quality and consistency of reporting	16-Jul-18	51 to 75	
79	DoR	Mosaic Fusion Year end reconciliation audit	There should be clearly documented policies and procedures for the year end reconciliation and associated accruals process. These should be available to all relevant individuals and reviewed and updated as necessary on a regular basis to reflect current practice.	16/17	17-Oct-16	01-Nov-17	Head of Finance - Matt Davis (in lieu of Business Partner Comm / PH)	2018 response: The issues with ongoing work on Closure of the 16/17 Accounts along with the Finance Restructure caused capacity issues within Finance which meant that it was not possible to produce procedures for this. As part of the 2017-18 Closedown process we have reviewed and changed the basis of the way in which the accrual for care costs are implemented. The working papers supporting the accruals show the methodology around the accrual and this will consolidated into procedure notes and guidance, so they are available for others to access. Procedure notes will be written once the 2017/18 accounts are finalised.	7-Sep-18	26 to 50	
80	DoR	Mosaic Fusion Year end reconciliation audit	A lessons learnt review should be conducted post year end which looks at issues encountered with the year-end reconciliation process and associated accruals and provisions. Outcomes from this should then feed into the following year's year-end process. This is particularly pertinent for Adult Services.	16/17	17-Oct-16	01-Nov-17	Head of Finance - Matt Davis (in lieu of Business Partner Comm / PH)	Due to issues with the 18/19 budget build and the ongoing issues with the 16/17 audit and closure of 17/18 accounts, capacity has not allowed for this to happen. It is opportune, given , that the 17/18 accounts have recently been closed for a post mortem review of process to be undertaken and any lessons learned will be fed into the 18/19 closure process. New Strategic Business Partner due to start in November and this will be progressed with him.	7-Sep-18	26 to 50	

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81	DoR	Mosaic Fusion Year end reconciliation audit	Clear and regular in year and year end reconciliations should be performed between Mosaic and Fusion and review of the accruals/prepayment process to encompass the full financial year rather than since the last invoice received need to be conducted.	16/17	17-Oct-16	01-Nov-17	Head of Finance - Matt Davis (in lieu of Business Partner Comm / PH)	The reconciliations continue to happen and they are still used for the accruals to pick up the last date that Providers have invoiced. Accounts Payable keep a track on invoices that are under query and that has also been used for the accrual this year. The reconciliations have been used to pick up where providers have not invoiced and this has been used in 17/18 to make sure the accrual takes these into account. A sense check of the spend on Fusion compared to Mosaic forecast was undertaken in January 18 and will inform the reconciliation process which will be in place for 2018-19. The intention is that a reconciliation of Mosaic to Fusion will be undertaken on a minimum of each quarter.	7-Sep-18	51 to 75	
82	DoR	Overtime	It is recommended that the monthly payroll return be reviewed and consideration given to including the following: <ul style="list-style-type: none"> <li>Employee contracted hours</li> <li>Completed by field</li> <li>How overtime is being paid for</li> <li>Reason for overtime</li> </ul>	16/17	23-Aug-16	28-Sep-17	Denise Burston - HR Partner - CRES/ Sharon Brown - Payroll Pensions and Data Manager/ Matthew Slater - Payroll & Data Systems Team Manager	A strategic review of the way iTrent is being used has been completed. A project is underway to roll out self-service forms through iTrent and one of these will be overtime claim forms which will enable information to be input regarding why overtime is being claimed and how it will be paid for.	19-Sep-19	25 or less	
83	DoR	Overtime	It is recommended that the Head of Payroll reviews the overtime payment process, particularly the rates paid, of staff with multiple part time contracts with the Council. The Authority needs to be assured there is no discrimination or unfairness of the current process.	16/17	23-Aug-16	28-Sep-17	Shella Smith - Head of HR and OD	A review of all employment policies is already underway. The revised policies will need to be consulted on or negotiated with the recognised trade unions (as appropriate) and approved by Personnel Committee. The review is due for completion by March 2019. The policies covered in this audit will be prioritised.	19-Sep-18	25 or less	
84	DoR	Payroll	It is recommended that the monthly checking processes be documented so that knowledge of how to perform these tasks does not remain implicit and undocumented.	17/18	3-Apr-17	28-Sep-17	Sharon Brown - Payroll Pensions and Data Manager	Complete. There is currently a schedule of all the standard payroll and checking reports and processes to ensure nothing is missed. The standard checking processes have now been documented.	19-Sep-19	76 or more	completed
85	DoR	Payroll	It is recommended that the monthly checking processes be documented so that knowledge of how to perform these tasks does not remain implicit and undocumented. This is a recommendation outstanding since the audit in the previous year.	17/18	3-Apr-17	28-Sep-17	Sharon Brown - Payroll Pensions and Data Manager	Complete. This is the same recommendation as the line above. There is currently a schedule of all the standard payroll and checking reports and processes to ensure nothing is missed. The standard checking processes have now been documented	19-Sep-18	76 or more	completed
86	DoR	Payroll	The overpayment and associated costs should be recharged to the relevant budget cost code for all late notifications and only cleared when the debt has been recovered.	17/18	3-Apr-17	28-Sep-17	Sharon Brown - Payroll Pensions and Data Manager	Complete - A new overpayment process has been developed whereby managers will be sent a breakdown of the overpayment calculation and a pre-populated form to enable a debtors invoice to be raised against the departmental budget code which will only be cleared once the debt has been repaid.	19-Sep-18	76 or more	completed

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87	DACH	Public Health	All current miscellaneous schemes run internally by RBC should be formally incorporated into a public health framework and subject to a process of challenge (bidding for approval) and subject to a monitoring framework that clearly identifies how successful outcomes are measured and then evidences those successful measurements.	17/18	29-Sep-17		Marion Gibbon/ Sally Andersen - Senior Commissioner Drugs & Alcohol/ Lynn Mason - Business Manager West Berks Safeguarding Adult Partnership/ Janette Searle - Preventative Services Development Manager	Memorandum of Understanding are now in place for all departments who have Public Health funding. The Public Health Board meeting commenced in April 2018 to oversee the PH spend.	11.7.18	25 or less	
88	DACH	Public Health	The recharge of central establishment costs to the public health grant should be done in a timely fashion and in such a way as those costs are transparent and commensurate with the resources employed by the authority to administer the grant monies.	17/18	29-Sep-17		Andy Stockle - Principal Accountant & Paul Stevenson - Interim Directorate Accountant DACHS	Corporate recharges have historically been treated 'below the line' and not charged to Public Health. Public Health has a credit budget to reflect this practice. Discussions have taken place with Corporate Finance (KI) and it has been agreed that for 2018-19 purposes a virement adjustment will be actioned between Public Health and Directorate of Resources to remove the credit budget which will enable charges to be actioned in line with the audit recommendation. It is proposed that recharges will be made on a quarterly basis. The appropriate virements and charges will be actioned by the end of July.	17-Jul-18	51 to 75	
89	DENS	Right to Buy	A copy of the Right to Buy Handbook should be available on the new RBC website. Right to Buy policies should be reviewed on a regular basis to ensure that they are still fit for purpose.	16/17	19-Jul-16		Sam Bainbriggie - RTB Team Leader	Although it was agreed that the Right to Buy Policy would be reviewed and published on the council's website by the end of July 2016, this has yet to be implemented. Although a copy of the draft January 2017 policy has been forwarded as confirmation we have been informed this has yet to be approved or published on the council's website. Reliance is placed upon general referral to central government's RTB policy and referral to this in the RTB Handbook published by the Council on the main website	3-Jul-18	25 or less	
90	DENS	Right to Buy	Sequencing check controls need to be established to ensure application reference numbers can be accounted.	18/19	11-Jun-18		Sam Bainbriggie - RTB Team Leader	The Ohms system now generates the numbers so they can't be duplicated	3-Jul-18	25 or less	
91	DENS	Right to Buy	A copy of CIT's findings should be scanned onto I@W and their findings should be analysed to ascertain what preventative (information) and detective (monitoring) controls are required to deter fraudulent applications in the future.	18/19	11-Jun-18		Sam Bainbriggie - RTB Team Leader	Request sent to CIT who now scan their findings back into housing systems so there is an audit trail	3-Jul-18	25 or less	
92	DENS	Right to Buy	The reasons why applications are withdrawn by the applicant or cancelled/denied by the council should be analysed by the RTB Team to help ascertain the common occurrences / problems. This will help ensure council resources and the applicant's time are not wasted.	18/19	11-Jun-18		Sam Bainbriggie - RTB Team Leader	Reasons now are kept in one place so they can now be easily analysed. Analysis takes place once a quarter	3-Jul-18	25 or less	

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93	DENS	Right to Buy	<p>Revised date: A number of improvements are required to ensure payments are fully accounted for:-</p> <p>* A copy of the RTB Offer and any sale revisions that confirm the final sale price should be forwarded to Finance.</p> <p>* In conjunction with the RTB Team and Legal, Finance should complete a certified periodic reconciliation between payments due, those received and the accounts on Fusion.</p> <p>The RTB application number should be recorded on Fusion to support the address of the property.</p>	18/19	11-Jun-18		Jean Stevenson - Chief Accountant/ Sam Bainbrigge - RTB Team Leader	Process in place for RTB offers and sale revisions confirming the sale price to be sent to finance. Since process was introduced there have not been many sales, process will be tested as sales happen.	7-Sep-18	51 to 75	
94	DENS	S106	<p>As a priority Planning Services need to:-</p> <p>1. Produce a set of written procedures that detail the required operational standards, the control requirements and the workflow processes. This should take into account all of the various checks, balances, transactions and interactions within the Planning Service and also with other council departments.</p> <p>2. Procedures should be formally issued to staff and training should be provided accordingly.</p> <p>3. Staff should be required to confirm they understand these systems and requirements and a record of this should be retained on the employee's training record.</p>	16/17	30-Sep-16	14-Jul-17	Kiaran Roughan - Planning Manager	The Infrastructure Monitoring Officer and other relevant staff been trained to fully implement Exacom. The system is now fully operational for all live cases with existing data for such cases having been imported and fully checked for accuracy and reliability. A separate system has been set up to retain records of past fully paid cases. The Planning Service has put together a set of updated draft written procedures since the audit review. They have been revised to relate to the procedures around the Exacom system. These reflect the roles and responsibilities of different staff together with more detailed descriptions of the processes for recording individual obligation agreements, as well the invoicing, monitoring and payment of sums due from the developer(s). These notes are supplemented by a flow diagram that sets out the main processes in schematic form. In addition to showing the roles of Planning staff the procedures also set out the roles and principal responsibilities for Legal and Finance staff. The Written procedures have been formally issued to all relevant staff and their understanding of the procedures has been formally recorded on their training record	3-Jul-18	76 or more	completed
95	DENS	S106	The roles and separations of duties for the Policy Team and Administration Team need to be reviewed to ensure there is inclusion and oversight for the full monitoring of all S106 monies.	16/17	30-Sep-16	14-Jul-17	Kiaran Roughan - Planning Manager	It continues to be the case that there is no regular or complete reconciliation between the respective record systems used to identify, track and manage S106 amounts. Rather the focus of the service has been to develop an alternative system that coherently addresses the main control requirements for the future. The first part of this has been the appointment of the Infrastructure Monitoring Officer, the procurement of the Exacom system, the drafting of written procedures and then the subsequent implementation of Exacom. The Planning team has understood the need to have working procedures that allow for improved separation of duties and that also assign specific tasks and responsibilities to particular post holders. Consideration has also been given to building resilience in the event of staff absence(s).	3-Jul-18	25 or less	

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96		S106	<p>It is recommended that:-</p> <p>a) the Administration team is used to provide an independent check to ensure the completeness and accuracy of Planning projects administrative records and any S106 monies listed on the 'commitment workbook'.</p> <p>b) Acumen and the 'commitment workbook' should be regularly reconciled and then certified by an appropriate manager.</p>	16/17	30-Sep-16	14-Jul-17	Kiaran Roughan - Planning Manager / Mark Worringham - Planning Policy Team Leader	As above the new systems that have been and are scheduled to be introduced should provide better audit trails, more scrutiny and accountability, a clearer separation of duties and improved reconciliations. Added to this the newly documented procedures, the recruitment of the Infrastructure Monitoring Officer should provide a much improved control framework over S106 income. The planned use of Admin resources in the early stages to log details on to Civica Planning and the recording of the relevant finance code(s) on Exacom will aid significantly help the system reconciliation back to Fusion and also to improve transparency and checking.	3-Jul-18	76 or more	completed
97	DENS	S106	<p>The methodology for recording, collecting and monitoring the payment status of S106 monies need to improved urgently. In particular:</p> <p>a. It is strongly recommended the corporate debtor system should be used for the monitoring and collection of all S106 monies. Each sales requisition should be authorised by the PSM. In particular there is a need to establish clear separation of duties between the instigation, recovery and the monitoring of monies.</p> <p>b. The obligation index increases and revised amounts should always be recorded on Acumen.</p> <p>c. Provisional target dates should be established to monitor the status of payment triggers and for prompting the sales requisition.</p> <p>d. A monitoring procedure needs to be produced for reviewing the status of triggers and payments (who, how, when etc.).</p> <p>e. Oracle Fusion codes should be recorded on Acumen, and a record of receipts should also be recorded. Obligations, finance receipts and balances on Oracle Fusion balances should be regularly reconciled and reviewed by management. Evidence of reconciliations should be retained for an audit.</p>	16/17	30-Sep-16	14-Jul-17	Kiaran Roughan - Planning Manager / Mark Worringham - Planning Policy Team Leader	The Exacom System and updated procedures are now in place and are used in operations. This now provides an appropriate methodology for recording, collecting and monitoring the payment status of S106 monies. After discussions with Finance it was agreed by the Head of Finance that the corporate Academy system for raising invoices was not appropriate for the purposes of raising and monitoring S106 invoices' It offers no advantages over the use of the facilities and reporting functions of the Exacom system . Indexation and revised amounts area recorded in Exacom. Trigger dates are a function of Exacom. Monitoring of triggers and payments is being undertaken by the Planning Policy Team Leader. Oracle Fusion codes are recorded on Exacom and receipts/ transaction numbers are also recorded on the system. Attempts have been made to reconcile planning records with Fusion, but there remain challenges in obtaining data in a timely manner.	3-Jul-18	76 or more	
98	DACH	Safeguarding (supervision)	<p>The 'Grandparent' should have overview of supervision records to ensure the expected process is being complied with and is performed in a consistent manner for all staff.</p> <p>A sample of records should be reviewed at least quarterly to identify any supervision that is not at the appropriate standard. Where supervision is not of the appropriate standard the Team Manager/Service Manager should address the issue.</p>	17/18	18-Sep-17	13-Nov-17	Jo Purser - Locality Manager Adult Social Care	An audit was completed. Feedback was about having a tool for consistency, PSW developing an audit tool with RiPFA for best practice. Another audit will be completed as soon as the tool is finalised. Agreed with Team managers and Assistant Team managers that a supervision audit is completed in the month of December.	23-Aug-18	51 to 75	
99	DOR	Subject Access Requests	There should be a standard policy for all Subject Access/Access to Records Requests. The draft policy should be reviewed to ensure it still is relevant, legal review and formal approval obtained and then implemented and made available to all relevant parties as a priority. It also needs to contain more specific information relating to subject access requests. Going forward, it should also be reviewed on a regular basis to ensure it continues to meet all relevant legal and other requirements.	16/17	23-Jan-17	15-Mar-18	Chris Brooks - Head of Legal & Democratic Services	All revised policies are on the information governance pod on Iris	04.09.2018	76 or more	

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100	DOR	Use of Cash Vouchers & Cash Accounts	Documented procedures should be produced to:- a) stipulate the purpose of petty cash accounts e.g. what is considered to be appropriate expenditure, and what is not b) specify the recording, reconciliation and reporting requirements including the transfer of details on to Oracle Fusion c) define the control requirements for the safeguarding of cash and vouchers.	16/17	2-Nov-16	14-Jul-17	Matt Davis - Head of Finance Christopher Beauchamp - Accounts Payable Manager	Documented procedures to be produced once a review of petty cash usage and controls has been completed by the end of October.	11-Sep-18	25 or less	
101	DOR	Use of Cash Vouchers & Cash Accounts	Controls need to be introduced within the APT to confirm the completeness and accuracy of the floats in circulation and to ensure that petty cash claims are appropriately authorised. This should involve:- a) Conducting an annual review to ensure the records are correct and up to date. b) Introducing a system for recording the issue, transfer and return of floats. Where floats are transferred between officers a copy of the transfer note must be forwarded to the APT. c) Introducing a check control whereby the APT confirms the accuracy of the float balance and of the authorisation details each time a claim is made.	16/17	2-Nov-16	14-Jul-17	Matt Davis - Head of Finance Christopher Beauchamp - Accounts Payable Manager	Controls and policies to be introduced once the review of petty cash usage and controls has been completed by the end of October.	11-Sep-18	25 or less	
102	DOR	Use of Cash Vouchers & Cash Accounts	Finance should consider whether prepaid cards could be better used to control petty cash expenditure. Or alternatively departments / services could be encouraged to use Visa purchase cards instead of petty cash	16/17	2-Nov-16	14-Jul-17	Matt Davis - Head of Finance Christopher Beauchamp - Accounts Payable Manager	Prepays have been introduced in some departments on a trail basis as a replacement for petty cash. Usage and controls and further roll out of the scheme to be included in the petty cash review to be completed by the end of October	11-Sep-18	51 to 75	
103	DENS	Waste Operations	Record keeping should be more thorough and documents regularly reviewed, updated, agreed as necessary and stored in a central location. This should include meeting paperwork (agendas, papers, minutes), training records, business continuity plans, holiday and sickness absence forms, health declarations and driving license checks.	16/17	12-Dec-16	24-May-17	Michelle Crick - Waste Services Manager/ David Moore - Neighbourhood Services Manager	Staff training master monitoring sheet in place. All records are now retained on the shared Neighbourhoods drive. Record Structure in place in Waste Operations shared folder  Master monitoring sheet received.	3-Jul-18	26 to 50	
104	DENS	Waste Operations	Driver vehicle checks should be conducted and recorded on a daily basis prior to vehicles commencing their rounds.	16/17	12-Dec-16	24-May-17	Michelle Crick - Waste Services Manager/ David Moore - Neighbourhood Services Manager	Informal audit carried out by Fleet department and 2 waste supervisors. Any discrepancies actioned. Supervisor carries out regular spot checks on driver vehicle checks record sheets. In cab system now forms part of the digital review programme. System chosen must integrate with route optimisation software, record vehicle check results, link to customer services and the web to facilitate self service and have a trade waste element. Discussions with external suppliers have started.  In cab system not implemented as waste service subject of a savings proposal and investment not sensible until future of the service agreed.	3-Jul-18	25 or less	

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105	DENS	Waste Operations	Up to date approval should be obtained to confirm that Waste Operations have the ability to vary trade waste fees according to circumstances.	16/17	12-Dec-16	24-May-17	Michelle Crick - Waste Services Manager/ David Moore - Neighbourhood Services Manager	The trade waste service must have the ability to charge according to the type of waste, its weight and lift frequency. The waste operations review has produced accurate cost model and a trade waste charging structure which is now in use for all customers. We now have the capability to weigh bins and existing trade customer charging has been reviewed in relation to weight and lift frequency. Un-economic customers ( heavy bins) have either had their charges increased or contracts terminated. Service is subject to hard market testing	3-Jul-18	25 or less	
106	DENS	Waste Operations	Trade waste contracts should contain accurate details of the number of bins and frequency of collection. This should agree with records in Flare. Care needs to be taken to ensure that charges made for trade waste as a minimum cover the costs of providing the service.	16/17	12-Dec-16	24-May-17	Michelle Crick - Waste Services Manager/ David Moore - Neighbourhood Services Manager	See response above, in-cab system deployment delayed. Trade waste currently operates at c12.6% net surplus	3-Jul-18	25 or less	
107											
108									25 or less	30	
109							Red %	41	26 to 50	13	
110							Amber %	18	51 to 75	19	
111							Green %	42	76 or more	44	
112								Total		106	