

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
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 trial 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	