

READING BOROUGH COUNCIL

REPORT BY EXECUTIVE DIRECTOR OF RESOURCES

TO:	AUDIT & GOVERNANCE COMMITTEE		
DATE:	16 APRIL 2019		
TITLE:	IMPLEMENTATION OF AUDIT RECOMMENDATIONS TRACKER		
LEAD COUNCILLOR:	COUNCILLOR BROCK	PORTFOLIO:	CORPORATE & CONSUMER SERVICES
SERVICE:	AUDIT	WARDS:	BOROUGHWIDE
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1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The outcomes of all internal and external audit reports are reported to this Committee.
- 1.2 Following discussion at the April 2018 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. This is the fourth report on the tracker.
- 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 April 2019.

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 the council 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. Those recommendations which were reported as closed at the last meeting have

been removed from the tracker and 19 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 are removed from subsequent reports.
- 4.4 Where there is a lack of progress with implementation, e.g. successive missing of implementation dates etc. The Assistant Director and responsible officer (if they are different) 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 90 high and medium risk Internal Audit recommendations on the tracker attached at Appendix 1, of those
 - 48 (53%) are currently green;
 - 26 (29%) amber and
 - 16 (18%) red

Compared to the previously reported position recommendations which are rated green have improved from 49% to 53%. Amber recommendations have decreased by 5% and those rated red have increased slightly (by 2%).

27 recommendations are completed and will be deleted from the next report.

The table below provides a comparison of progress against previous reports.

RAG Status	Audit & Governance meetings			
	August 18	September 18	January 19	April 19
Green	24%	42%	49%	53%
Amber	10%	18%	34%	29%
Red	65%	41%	16%	18%

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.
- 9.1 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.
- 9.2 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.
- 9.3 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	DoR	Bank rec & control account reconciliations	<p>1. A corporate approach for producing reconciliations, evidencing balances and for monitoring the completion status, issues and their resolution needs to be produced and agreed.</p> <p>2. Greater staff/resource resilience is required to ensure the reconciliations are completed on a timely basis throughout the year.</p> <p>3. Departments should be required to provide a reconciliation position statement each month.</p> <p>4. Response will be addressed in rec 5 2017-18 action plan</p> <p>5. In conjunction with recommendation 3, reconciliation needs to be brought up to date.</p> <p>6. The completion and review of the bank reconciliation status MUST be a monthly key priority.</p>	16/17	9-Feb-17	4-Oct-17	<p>Matt Davis - Head of Finance, Jean Stevenson - Chief Accountant</p> <p>Reconciliation officers: Bank & cash – Jean Stevenson Creditors – Jean Stevenson Council Tax, HB, NNDR, Debtors – Sam Wills Payroll – Sharon Brown Rents – Zelda Wolfe</p>	1. a corporate approach has been introduced with named officers responsible for each area, for 2019/20 a tracker of latest position will be reviewed on a monthly basis by the Head of Finance. 2 as with 1 above individual named officers have been tasked with ensuring reconciliations are completed on a regular and timely basis. 3 confirmation that all departmental reconciliations are complete is to be incorporated into monthly monitoring processes. 4 response will be dealt with as part of 17/18 action plan. 5 reconciliations brought up to date as part of 18/19 closing processes and will be kept up to date via the new tracker process 6. completed on a monthly basis	4-Apr-19	76 or more	
2	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	Whilst resources remain tight following the Finance restructure, the new Technical Accountant is in the process of working through the procedures and organising the Technical team to ensure reconciliations are kept up to date.	4-Apr-19	76 or more	
3	DoR	Bank rec & control account reconciliations	<p>Following implementation of recommendation 1 of last years action plan, business process documents should be written for each reconciliation process to include:</p> <ul style="list-style-type: none"> • Purpose of the procedure (impact on council) • Clearly define the outcome of the process • Name the process in accordance with naming conventions • Define the start and end of the process • Outline who does what and responsibilities – not person specific but role specific • Tools to complete the process, Systems, printing, marking etc. • Exceptions – if process goes wrong, system down etc. • Individual steps to get from start to finish • Reports used etc. • What to do when completed – balanced and unbalanced, actions, financial levels, responsibilities and authority • Review and sign off by the Head of Finance • Reporting framework • Evidence • Storage & protection 	16/17	9-Feb-17	4-Oct-17	Jean Stevenson - Chief Accountant / Matt Davis - Head of Finance	The Technical Accounting team are using the new procedures and will review them fully once the backlog of issues with the Statement of Accounts have been cleared. Reconciliations are being submitted monthly to the Chief Accountant for review. The bank reconciliation processes have now been documented and documentation of the other reconciliations will be implemented and reviewed as part of implementing the monthly tracker process	4-Apr-19	76 or more	
4	DoR	Bank rec & control account reconciliations	<p>The Head of Finance should provide guidance and advice on the treatment of historic reconciling adjustment items for all system reconciliations.</p> <p>Likewise technical advice should be given in respect of those systems reconciliations that continue to have unreconciled balances.</p>	16/17	9-Feb-17	4-Oct-17	Matt Davis - Head of Finance	The historic differences on the bank reconciliation have now been written out. Other discrepancies are in the process of being written off as part of the finalisation of the 2017/18 accounts. This process was completed by the end of January. A monthly review is to be conducted as part of the new tracking process to ensure that any unreconciled items are cleared promptly.	4-Apr-19	76 or more	
5	DoR	Bank rec & control account reconciliations	<p>The 'unresolved' suspense items on Academy should be periodically (quarterly) checked to Academy to ensure correct recording.</p> <p>The Head of Finance should agree the treatment of historic unresolved items.</p>	16/17	9-Feb-17	4-Oct-17	Matt Davis - Head of Finance/ Jean Stevenson - Chief Accountant	Reconciliations to the end of March 2018 have been reviewed as part of the closure of 2017/18 accounts and historic amounts are being written off. Ongoing reviews will be conducted by the Technical Accountant and periodically reviewed by the Chief Accountant.	28-Mar-19	76 or more	

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6	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	Fusion system team are now closing down all open purchase order that are older than 18months old. Accounts Payable (AP) to work with business partners about closing the remaining old purchase order numbers down in the next 2 months. Once completed supplier portal will be fully rolled out. Business partners to review the open purchase order report on a monthly basis with budget holders	29-Mar-19	76 or more	
7	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	Due to major process changes happening within AP Process manuals will be finalised to address operational issues, completion before 30/04/19	29-Mar-19	51 to 75	
8	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	Good progress has now been made by the new AP Manager, most processes are now documented - no change due to process changes, changes and documentation to be complete by the 30/04/19. Clearly identified roles and responsibilities are in place and key PI's will be identified for team members	29-Mar-19	76 or more	
9	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	The strategic contribution is for accounts payable to enforce controls of expenditure on the Council. The main focus of this will be the roll out of supplier portal, to reduce costs to the council in terms of processing. This has been delay due to issues around the Fusion open purchase order report that has prevented a clean up of open purchase information, clean up happening now. 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-board 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.	29-Mar-19	51 to 75	
10	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. Open purchase order report now working, Business Partners now working with Budget holders to look at unreceipted PO's, Accounts Payable now has a report to enable to them to requesters for receipting of invoices	29-Mar-18	51 to 75	

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11	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	Clean up of open purchase orders now being undertaken, review of supplier site to be conducted. Reduced by over half number of suppliers on the system. Created supplier set up procedures. Need to close high number of open Purchase Order's on the system. Further report needed to complete tidy up of AP ledger. Supplier set ups are being centralised and a supplier portal introduced.	29-Mar-19	51 to 75	
12	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	Chris Beauchamp - Accounts Payable Manager	Debtors team was joined to the AP Team from 01.10.2018. Decision was made to not update policies and procedures until debtors ledger is moved from Academy to Oracle Fusion. Project Migration scoping session undertaken. Project Plan now in place, funding agreed. New policies and procedures will form part of the project migration plan. Project completion date 01/06/2019	29-Mar-19	51 to 75	
13	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	Chris Beauchamp - Accounts Payable Manager	The corporate debt recovery manual was produced providing guidance for staff to identify and action outstanding debt	29-Mar-19	Complete	
14	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	Chris Beauchamp - Accounts Payable Manager	a) internal web form has been set up to request invoices to be raised, once form is completed it is sent to the AR team for raising on systems, improving processing times. b) the form contains a series of boxes which must be completed accurately before the form can be sent to the AR team for invoice raising which reduces the likelihood of queries. c) managers can chose to continue with social services even though invoices are outstanding due to legal obligations d) web form and all correspondence are retained through information@ work	29-Mar-19	76 or more	
15	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	Chris Beauchamp - Accounts Payable Manager	An SLA with legal is being scoped to clarify the role of legal in the recovery of unpaid debt. Regular monthly meeting between legal services and income and assessment are underway until the SLA is developed	20-Dec-18	51 to 75	
16	DACHS	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 PBST time for monitoring purposes.	17/18	24-Nov-17		Jayne Rigg, Commissioning & Social Care Manager	Following the audit review there is a new robust management action plan being put in place to address these recommendations and this is being submitted this week.	31-Mar-19	51 to 75	

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17	DACHS	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		Jayne Rigg, Commissioning & Social Care Manager	This will be robustly captured in the audit review management action plan to ensure the reviewed policy and strategy are meeting the Directorate objectives and the targets will be kept under monthly review.	31-Mar-19	51 to 75	
18	DACHS	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		Jayne Rigg, Commissioning & Social Care Manager	A further audit review has taken place and a robust management action plan is being put into place to address these issues. The target to increase take up of pre paid cards with all new service areas is also being built into operational area services to increase the current usage, currently at just over 70%	31-Mar-19	51 to 75	
19	DACHS	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	Jo Purser - Locality Manager	Reduced cash collectors to 25, 160 card accounts open, bank visits reduced greatly. Waiting for further cards to arrive and the remaining 25 will move over as these are received and arrangements made	5-Apr-19	76 or more	
20	DACHS	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	Jo Purser - Locality Manager	The budget is being reviewed; the reports that can be created on Caspar to help supply more precise predictions are being explored. Due to implementing the payment cards which has been priority, and waiting for the decision of the new post to be agreed, As part of budget setting the income target for 19/20 has been set at a challenging but achievable level after reviewing prior years income achieved.	25-Mar-19	76 or more	
21	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 a review of reporting hierarchies and will need to be considered in conjunction with BFFC reporting requirements.	2-Apr-19	26 to 50	
22	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 significant reduction in the number of journals means there is more clarity as there are less inputters processing journals. A review will be needed once the Statement of Accounts issues are resolved.	28-Mar-19	76 or more	
23	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 was expected to be completed by 1st April 2019, but will slip to the summer of 2019.	28-Mar-19	51 to 75	

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24	DoR	HB Subsidy	It is recommended that: a) backfill for secondee 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		Sam Wills - Interim Income & Assessment Manager	10% Quality checking remains in place with contractor. Regular training updates provided to staff. Continued use of subsidy expert. Achieved zero subsidy loss in audit of 17/18 claims, due to commence external audit of 18/19 imminently.	2-Apr-19	76 or more	
25	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 - Shella Smith Adults - Steve Saunders DENS - Zeldia Wolffe Central - Peter Sloman	Meetings have temporary stopped as staff have left and new Chairs of H&S Committees found. To compensate for this H&S Advisors regularly meet with Chairs of the H&S Committees and attend all H&S Committees. Meetings will be commencing in May 2019.	3-Apr-19	51 to 75	
26	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. Data cleanse exercise to tie in with other iTrent work. Also Learning Pool dates is being corrected. New CMT target to get all L1 & L2 training completed by Q2 2019. Plus All staff will 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 repeat 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 June 2019	2-Apr-19	51 to 75	
27	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	L&D - Russell Gabbini	The Organisational and Workforce Development Manager is leading on the training actions. Data cleanse exercise has shown that information in iTrent is not accurate. New exercise underway to tie in with other iTrent work. Also Learning Pool dates is being corrected. New CMT target to get all L1 & L2 training completed by Q2 2019. Plus All staff will 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 repeat 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 June 2019	2-Apr-19	51 to 75	
28	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 General Data Protection Regulations project plan. Monthly reports have been to CMT. The last report to CMT went on 24.07.2018	No changes 27.03.19	76 or more	
29	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 27.03.19	25 or less	
30	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	IAO guide is drafted and will be taken to CMT on 30.04.2019. There needs to be a corporate decision as to who will undertake the role of the Information Asset Owner within each service.	5-Apr-19	25 or less	

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31	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. This will need to reviewed and updated annually due to staff changes and use of new systems.	5-Apr-19	Complete	
32	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. This is reliant on services informing DPO of any new processing activities and completing DPIA. DPIA template forms are available to staff on the Information Governance Pod on IRIS.	5-Apr-19	Complete	
33	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 available to staff on IRIS. Appropriate provisions are being added to future contracts that come through Legal Services. It is up to Service Heads to ensure this is followed with assistance from the Legal Services Contracts Team.	27.03.19	Complete	
34	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 on the staff intranet to apply to data they hold. Retention schedules will be reviewed annually and amended where required. It has now been agreed that the Council will reduce the forensic level of email held on Mailmeter to 7 years and thereafter will be reviewed with an option to reduce to 3 years.	5-Apr-19	Complete	
35	DENS	Leisure (income collection)	Refund controls need to be strengthen to ensure the audit trail validates legitimacy:- * Refunds must not be made unless the initial payment can be substantiated e.g. same debit card and signed for. * The reason and frequency of refunds need be enforced and monitored. * Refunds should not be permitted unless the debit as been confirmed. The regularity of debit and credit transactions should be monitored.	16/17	14-Jun-16		James Sadler - Operations Manager	All refunds are recorded within the Customer Relationship Management system (CRM) 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 of journaling and investigated.	28-Mar-19	Complete	
36	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 audited to ensure appropriate separation of duties, implementation at Meadway imminent.	28-Mar-19	Complete	

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37	DACHS/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/ Nick Penny Strategic Business Partner - 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. NP to review	16-Jul-18	51 to 75	
38	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	Nick Penny Strategic Business Partner - DACHS	Notes are currently being prepared by the DACHS Finance team and will be signed off by the Strategic Business Partner.	22-Mar-19	26 to 50	
39	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	Nick Penny Strategic Business Partner - DACHS	The Monthly Mosaic to Fusion reconciliation will be done at year end to ensure accuracy with accruals made when necessary.	22-Mar-19	26 to 50	
40	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	Nick Penny Strategic Business Partner - DACHS	Mosaic to Fusion reconciliations are currently undertaken on a monthly basis to ensure that the council are paying for the correct value of placement costs.	22-Mar-19	51 to 75	
41	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"> Employee contracted hours Completed by field How overtime is being paid for Reason for overtime 	16/17	23-Aug-16	28-Sep-17	Shella Smith - Head of HR and OD	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 which will be delivered on 3rd June which is when iTrent self service for OT is being launched	2-Apr-19	51 to 75	
42	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	An additional allowances audit was carried out in 2018 which considered overtime payments. This has shown that overtime payments are being made in accordance with current policy. Furthermore, the Chief Executive and Director review all overtime claims on a monthly basis to further ensure compliance.	28-Mar-19	Complete	

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43	DACHS	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		Consultant in Public Health	Memorandum of Understanding are now in place for all departments who have Public Health funding. Public Health Board meetings oversee the PH spend and are monitoring spend and performance. A tracking process has been developed with a dashboard showing outcomes.	3-Apr-19	Complete	
44	DACHS	Public Health	The recharge of central establishment costs to the public health grant should be done in a timely fashion and in such a way as those costs are transparent and commensurate with the resources employed by the authority to administer the grant monies.	17/18	29-Sep-17		Andy Stockle - Business Partner and Nick Penny - Strategic Business Partner	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 and there is a review of CEC currently ongoing, which is expected to result in budgets for these being put against cost-centres across the Council. This will result in PH no longer having a credit budget. This is being finalised for the start of 2019/20 budget monitoring.	22-Mar-19	51 to 75	
45	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 Bainbrigge - 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, this is drafted it just needs writing in a different format and can then be put for sign off and published - we hope to get this done by end April 2019.	3-Apr-19	51 to 75	
46	DENS	Right to Buy	Revised date: A number of improvements are required to ensure payments are fully accounted for:- * A copy of the RTB Offer and any sale revisions that confirm the final sale price should be forwarded to Finance. * 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. The RTB application number should be recorded on Fusion to support the address of the property.	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 (3 to 4 per quarter). Checks have been performed by Finance on a regular basis as part of the government returns for RTB receipt pooling. (JS)	28-Mar-19	76 or more	
47	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	Mark Worringham - Planning Policy Team Leader	In addition to new written procedures and staff training, the Planning service has now implemented a bespoke recording and monitoring system (Exacom) that coherently addresses the main control requirements for Section 106 processes. A regular or complete reconciliation between the respective record systems in Planning used to identify, track and manage S106 amounts and financial systems that record S106 amounts has not been possible until recently. This is mainly because of resource issues in Finance. A report from Finance was received in January 2019, and reconciliation has been carried out between Planning and Finance records. There remain some inconsistencies, most of which have been accounted for, but outstanding issues being followed up. A finance report to enable reconciliation is now expected on a more regular basis.	4-Apr-19	76 or more	

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48	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 trail.</p>	16/17	30-Sep-16	14-Jul-17	Mark Worringham - Planning Policy Team Leader	The Exacom System and updated procedures are now in place and are used in operations. This 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 have been challenges in obtaining data in a timely manner because of resource issues in Finance. A Finance report was received in January 2019, and reconciliation is being carried out, and a report now anticipated on a regular basis to enable reconciliation.	4-Apr-19	76 or more	
49	DACHS	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	Karen Glaister -Locality Manager	An audit was completed. Feedback was about having a tool for consistency, Principal Social Worker 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. Audit completed	20-Mar-19	Complete	
50	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	Subject Access Request policy was updated in line with GDPR and available for staff on the Information Governance Pod on IRIS. SAR request forms also updated and on website for public to submit. Forms and process to be reviewed annually.	27.03.19	Complete	
51	DOR	Use of Cash Vouchers & Cash Accounts	<p>Documented procedures should be produced to:-</p> <p>a) stipulate the purpose of petty cash accounts e.g. what is considered to be appropriate expenditure, and what is not</p> <p>b) specify the recording, reconciliation and reporting requirements including the transfer of details on to Oracle Fusion</p> <p>c) define the control requirements for the safeguarding of cash and vouchers.</p>	16/17	2-Nov-16	14-Jul-17	Matt Davis - Head of Finance Christopher Beauchamp - Accounts Payable Manager	12 petty cash/voucher floats now closed. Remaining petty cash/voucher schemes to be closed - completion 31/05/19	29-Mar-19	51 to 75	

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52	DOR	Use of Cash Vouchers & Cash Accounts	<p>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:-</p> <p>a) Conducting an annual review to ensure the records are correct and up to date.</p> <p>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.</p> <p>c) Introducing a check control whereby the APT confirms the accuracy of the float balance and of the authorisation details each</p>	16/17	2-Nov-16	14-Jul-17	Matt Davis - Head of Finance Christopher Beauchamp Accounts Payable Manager	12 petty cash/voucher floats now closed. Write off will be required as the floats starting balances not recorded on all floats, all floats have also been processed on the post office account with no details and the account is also used to paid post office invoices. New accounts to be set up in Fusion for any remaining floats and a balance agreed with teams.	29-Mar-18	51 to 75	
53	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	Prepaid cards now being used throughout the council instead of petty cash, a review of expenditure still required	29-Mar-19	76 or more	
54	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	A waste management software system has been purchased and a soft roll out for green waste has been completed. Roll out to all crews to take place at end April and then the Trade Waste module will be implemented.	3-Apr-19	76 or more	
55	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	10-Jul-18		Sam Bainbrigge - RTB Team Leader	This is reviewed each quarter to make sure we are dealing with any controls that are required but if something comes up sooner then this will be amended sooner.	3-Apr-19	Complete	
56	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	10-Jul-18		Sam Bainbrigge - RTB Team Leader	This is reviewed each quarter to make sure we are dealing with any controls that are required but if something comes up sooner then this will be amended sooner.	3-Apr-19	Complete	
57	DoR	Additional Payments	<p>There should be a clear policy for each type of allowance and additional payment. These should be reviewed on a regular basis and updated as necessary.</p> <p>All additional payments should be made in accordance with the relevant policy and be consistent across teams, departments and directorates and adhered to in every instance.</p> <p>Policies and procedures should be publicised and promoted to relevant staff and managers and be available on Iris.</p>	18/19	31-Mar-19		Shella Smith - Head of HR and Organisational Development for all new payments HR Partners for existing payments Roger Morris Annette Paterson Kirsty Bennett Denise Burston	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 December 2019. The policies covered in this audit will be prioritised.	28-Mar-19	26 to 50	

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58	DoR / DENS	Network Security (ICT)	Full visibility of the transport sections ICT needs to be established to ensure that a consistent corporate standard for network security is applied	18/19	18-Oct-18		Andrew Withey - Acting Head of Customer Care and Transformation Cris Butler - Strategic Transport Programme Manager	Officers are in the process of engaging with the Council's IT teams in order to progress a programme of actions to apply the corporate network requirements to the existing externally supported Transport systems. The next step is to include the transport network in scheduled penetration testing exercise to identify any potential vulnerabilities with follow on mitigation plan. (The transport network is completely separate from the main corporate network so any issues are limited to transport systems). Advice, support and supplier engagement has been provided to Transport who will commission this. The ICT delivery model for the Council will be reviewed following implementation of the senior management reorganisation and transport IT will be included within the scope of this to determine ownership, management and oversight arrangements for the future.	4-Apr-19	51 to 75	
59	DoR	Network Security (ICT)	Council make Cyber Security and Cyber awareness training mandatory for staff	18/19	18-Oct-18		Russell Gabbini - Organisational and Workforce Development Manager	Work is currently underway to strengthen and expand cyber security and cyber awareness training as an integral part of the ICT Information Security training that has been made mandatory for all new staff. Cyber Security and Cyber Awareness modules have been made available for all staff. Whilst these remain optional reminders and prompts have been issued stressing importance of the training and encouraging staff to complete it.	4-Apr-19	51 to 75	
60	DoR	Network Security (ICT)	The council's disciplinary procedures are amended to reflect the seriousness of not ensuring that laptops are properly patched.	18/19	18-Oct-18		John Barnfield - ICT Technology and Services Manager	The ICT Policy Statement and ICT Use and Information Policy make clear that failure to adhere to policy may result in disciplinary action. The ICT Policy and Golden Rules have been amended to reinforce need to reload desktops and will be published on the new intranet. Policies will be reissued to all staff via net consent upon completion of further unrelated updates relating to secure e-mail.	4-Apr-19	51 to 75	
61	DoR	Network Security (ICT)	There should be regular threat monitoring reports produced by Northgate that include potential hacking incidents and virus software activation to contain threats to enable RBC to take preventative action on staff activity if appropriate.	18/19	19-Sep-18		John Barnfield - ICT Technology and Services Manager	External e-mail and web URL scanning, external firewall protection, server anti-virus and desktop anti-virus software is in place and provides continuous automated threat protection. To implement dashboard style Proactive Event Monitoring and Alerting will require investment in additional products. A joint bid for LGA funding is to provide a shared solution is being actively pursued. At the same time the National Cyber Security Centre have acknowledged this is a common gap for local authorities and are investigating the possibility of providing a shared solution. If these avenues turn out to be unproductive a local business case and bid for funding will be progressed.	4-Apr-19	25 or less	

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62	DENS	South Reading Leisure Centre (Income)	<p>a) For compliance purposes, the standards and operational requirements for the booking, payment and monitoring of all income streams should be documented. SRLC should then ensure its procedures are fully complied with by vigilantly monitoring the status of this. This should include:</p> <p>b) All administrative templates should be reviewed annually to ensure these comply with legal and service requirements e.g. booking forms, reconciliations and write off/discount authorisations etc.</p> <p>c) Separations of duties and access controls to Legend between the front of house team and the back office team should be reviewed.</p> <p>d) Check and cross-referencing controls need to be established to evidence the completeness and accuracy of information. This may include a register to confirm the review of all bookings, certification of reconciliations, use of management reports to investigate variances etc.</p> <p>e) Management should provide staff with feedback on the monitoring outcomes.</p>	18/19	01-Nov-18		Ben Stanesby - Leisure & Recreation Manager	a)Processes are documented. b)initial review undertaken, further review of templates is required. c) Separation of duties was introduced immediately prior to the audit. The audit however examined a period prior to changes being made. d) booking review is still to be undertaken, e) is provided on an adhoc basis. March 19 processes implemented	28-Mar-19	Complete	
63	ALL	PCI DSS	Although partly mitigated by the Lloyds Cardnet annual certification, the Council's ICT policies should be reviewed on an annual basis and before Learning and Development update and review its PCI DSS training course.	18/19	7-Nov-18		Andrew Withey - Acting Head of Customer Services & Transformation	Payment Card Industry Data Security Standard (PCI DSS) policy created and enforcement schedule in place ICT policies have been updated and need to be issued. The LWD team has produced the relevant e-learning and relevant staff are required to undertake the training annually (on induction and annual refresher). The responsibility for ensuring staff are compliant and monitoring completion of training now sits with the Accounts Payable Team	2-Apr-19	Complete	
64	DENS	Bus Subsidy Grant 17/18	Corporate Finance in conjunction with Services should ensure the accounts for funds received under the auspice of a grant determination are produced for certification on a timely basis.	18/19	7-Nov-18		Richard Johnson Strategic Business Partner	The Finance team will review all DENS revenue Grant claims within the Grants register and work with relevant individuals within the service to ensure that where they require an audit that the process is monitored closely and managed	28-Mar-19	51 to 75	
65	DENS	Integrated Transport Grant 17/18	Corporate Finance in conjunction with Services should ensure the accounts for funds received under the auspice of a grant determination are produced for certification on a timely basis.	18/19	7-Nov-18		Anna Barefoot [Capital Accountant] & Strategic Business Partner	Initial meetings between finance and service have taken place to discuss IA requirements. Further meetings have been booked for May to review progress. A deadline of 31/07/19 has been agreed with IA for all paperwork to be provided.	20-Mar-19	25 or less	
66	DoR	Use of Hyperion Revenue Budget Setting	Policies, procedures and timetables should be reviewed on a regular basis and updated as necessary to ensure they reflect current processes and timeframes.	18/19	26-Nov-18		Karen Ind, Financial Planning and Analysis Lead	The Budget Report was delivered to the deadlines and Hyperion has been updated to match the 19/20 Budget proposals. There has also been a post-MTFS review with the S151 Officer to agree what improvements are needed for the 2020-21 Budget process and these actions are currently being followed up.	28-Mar-19	Complete	
67	DoR	Use of Hyperion Revenue Budget Setting	Consideration should be given to reviewing access rights and consolidating/clarifying what each role/level can do.	18/19	26-Nov-18		Jenny Bruce, Financial Systems Manager	These processes have been included in the Standard Operating Procedure. Named individuals in the Systems Team and Analyst Team have admin rights to the system and all other users have read-only access as all forms have been locked.	28-Mar-19	Complete	
68	DoR	Use of Hyperion Revenue Budget Setting	Consideration should be given as to whether another individual other than the inputter should review/authorise data uploaded into Hyperion and Fusion to ensure it has been completed correctly.	18/19	26-Nov-18		Jenny Bruce, Financial Systems Manager Karen Ind, Financial Planning & Analysis Lead	The actions identified previously were followed through and Hyperion reconciles to the 19-20 Budget Report: All data forms are locked so that changes can only be made by spreadsheet upload. Spreadsheet data can only be uploaded by named individuals in the Systems Team or the Analyst Team and those individuals reconcile the spreadsheet before upload.	28-Mar-19	Complete	

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69	DoR	Use of Hyperion Revenue Budget Setting	Clear evidence should be retained of what is loaded into Hyperion after the budget has been agreed and that it matches what has been agreed by Policy Committee/Council.	18/19	26-Nov-18		Karen Ind, Financial Planning and Analysis Lead	There is a full audit trail of uploads made to Hyperion and it has been reconciled to 19-20 Budget Report. No changes will be made to Hyperion between the Full Council agreement and 31st March.	28-Mar-19	Complete	
70	DACHS	Continuing Healthcare	It is recommended that the Head of Service works with CCG partners to establish and agree a locally set of documented specifications and standards that detail what the joint arrangements for the procedures and timescales for the application, assessment and recording of CHC cases should be. Once agreed these should be signed off by both parties and all relevant staff advised accordingly.	18/19	27-Nov-18		Jo Purser- Locality Manager	Following the implementation of the revised CHC Framework in October 2018, the Locality Manager will work with the CCG and partners to review the current Berkshire wide joint policy for CHC. Meetings held to progress this, proposed new policy June 2019	20-Mar-19	51 to 75	
71	DACHS	Continuing Healthcare	Ongoing efforts to further research and understand the disparity rates in local CHC funding should be fully and consistently backed by senior management in order that the reasons can be properly understood, and any changes made. Resources to do this may have to be found from existing budgets but the work should have senior officer support and the outcomes should be shared with other parties if necessary. Any system changes made as a consequence should be regularly monitored to establish their future effect.	18/19	27-Nov-18		Jo Purser- Locality Manager	NHS England are responsible for auditing the application of the CHC framework. The Local Authority can refer to NHS England if there are specific concerns around the implementation of the framework locally but not research how the framework is being implemented across other areas. Senior management are focusing on ensuring that applications have robust evidence to support individuals to achieve CHC funding. Whilst we accept that the current level of success in this area remains low there are required actions for Reading to implement before highlighting this with NHS England. There has been an increase in the number of individuals agreed at MDT's and panel for CHC funding, through increased staff knowledge and confidence	20-Mar-19	51 to 75	
72	DENS	Residents Parking	Parking Services should develop a formal policy document that sets out the governance, management and administrative arrangements for maintaining the PermitSmarti and 3Sixty applications.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager, Emma Bengier – Civil Enforcement Supervisor, Halima Khan – Civil Enforcement Supervisor, Pritam Surdhar – Civil Enforcement Supervisor, Gurpreet Vig - Civil Enforcement Supervisor	Draft policy document produced covering governance, management and administrative arrangements for Permit Smarti and 3sixty.	28-Mar-19	76 or more	
73	DENS	Residents Parking	Parking Services should develop a training log to demonstrate, provide oversight of and assurance as to the training undertaken by the users of the PermitSmarti and 3Sixty application.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager, Emma Bengier – Civil Enforcement Supervisor, Halima Khan – Civil Enforcement Supervisor, Pritam Surdhar – Civil Enforcement Supervisor, Gurpreet Vig - Civil Enforcement Supervisor	Training logs updated for each team member demonstrating the use of Permit Smarti and 3sixty systems	28-Mar-19	76 or more	

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74	DENS	Residents Parking	Parking Services should perform periodic identity management reviews of the user accounts for the PermitSmarti and 3Sixty applications and will document that these have occurred and the changes that have occurred as a result.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager, John Evans – NSL Client Account Manager	Review of user accounts completed for 3sixty and permit smarti. These have been documented	28-Mar-19	Complete	
75	DENS	Residents Parking	Parking Services should set out a Separation of Duties (SoD) table for the PermitSmarti and 3Sixty applications demonstrating how users have been assigned permissions in a manner that demonstrates appropriate segregation of duties.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager, Emma Bengner – Civil Enforcement Supervisor, Halima Khan – Civil Enforcement Supervisor, Pritam Surdhar – Civil Enforcement Supervisor, Gurpreet Vig - Civil Enforcement Supervisor	Separation of Duties table for both systems created and users assigned the relevant permissions	28-Mar-19	76 or more	
76	DENS	Residents Parking	Parking Services should, periodically, liaise with the NSL Contract Manager in order to ensure that non-RBC personnel that have system access have received adequate training and meet the requirements of the RBC "ICT Standards Expected of Third Parties Policy." Evidence of this action will be retained.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager, John Evans – NSL Client Account Manager	Reading ICT have provided information on the ICT standards expected of third parties. This has to be discussed with NSL at next monthly meeting in April 2019	28-Mar-19	26 to 50	
77	DENS	Residents Parking	Parking Services should seek guidance from the RBC Corporate ICT Services as to whether Imperial Civil Enforcement Solutions Limited observing ISO 27001 but not being certified is sufficient for meeting RBC requirements. Parking Services should ensure that it advises RBC Corporate ICT Services of the Cyber Essentials certification and membership of CiSC that Imperial has referenced.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager	Reading ICT have advised the following: Reading accepted Northgate working to compliance with ISO27001 but not certified to. Certification is a high cost activity likely to push your costs up significantly.	28-Mar-19	Complete	
78	DENS	Residents Parking	Parking Services should formally define the requirements for the review of user activity, who is to perform the review and with what frequency.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager, Emma Bengner – Civil Enforcement Supervisor, Halima Khan – Civil Enforcement Supervisor, Pritam Surdhar – Civil Enforcement Supervisor, Gurpreet Vig - Civil Enforcement Supervisor	Access settings have been completed and documented	28-Mar-19	Complete	

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
79	DENS	Residents Parking	Parking Services should liaise with the NSL Contract Manager to ensure that password access rights are set within the PermitSmarti and 3Sixty applications to meet RBC standards.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager, John Evans – NSL Client Account Manager	3sixty password settings have been updated to comply with RBC requirements. All users for permit smarti have been e-mailed to ensure password complies with RBC standard	28-Mar-19	Complete	
80	DENS	Residents Parking	Parking Services should perform periodic reviews of the physical inventory of permits that it holds and document that it has done so.	18/19	5-Dec-18		Elizabeth Robertson – Civil Enforcement Manager, Pritam Surdhar – Civil Enforcement Supervisor, Gurpreet Vig - Civil Enforcement Supervisor	Inventory of physical permits completed and stock checks updated	28-Mar-19	Complete	
81	CRO	Employee Gifts, Hospitality and Declarations of Interest	It is recommended that the existing guidance for Gifts, Hospitality and Declarations of Interests should be reviewed for consistency, ambiguity and clarity. In particular a single Gifts and Hospitality Policy introduced which is linked to any further detailed advice and standards that employees must adhere to, such as the Code of Conduct. The policy should include examples of Gifts and Hospitality that can be accepted or rejected, as before, as well as guidance about how to treat such offers, how offers should be recorded, when and who to send the information to and who to contact for further advice.	18/19	18-Dec-18		Chris Brooks, Head of Legal and Democratic Services Shella Smith, Head of HR and Organisational Development	Agreed that the policy will be presented to Corporate Management Team for approval by 7 April 2019	28-Mar-19	25 or less	
82	CRO	Employee Gifts, Hospitality and Declarations of Interest	To fully demonstrate commitment to the Nolan Principles it is recommended that an annual declaration of returns is completed by all staff members for individual Gifts, Hospitality or new Declarations of Interest forms. Furthermore, as per CMT's mandate in November 2017, it should be determined whether specific service areas should be targeted to ensure full and complete declarations are completed regularly. The Head of HR and Organisational Development will need how best to achieve this i.e. by using NetConsent or potentially via iTrent.	18/19	18-Dec-18		Chris Brooks, Head of Legal and Democratic Services Shella Smith, Head of HR and Organisational Development	We believe that an annual reminder should be sent to employees to confirm that they should be aware of the policy and that declarations should be made in accordance with it. This should relate to offers of gifts and hospitality that are both accepted and declined and all declarations of interest. Prior to the implementation of an automated system, we will explore alternative means for achieving this requirement. Using iTrent for this purpose can be explored after phase 1 and 2 of the project to improve its functionality has been completed. This is likely to be early in 2020.	28-Mar-19	25 or less	
83	CRO	Employee Gifts, Hospitality and Declarations of Interest	Management should ensure that a suitable retention period is defined within the Council's Retention Schedules for the holding of registers for Gifts, Hospitality and Declarations of Interest and their corresponding forms.	18/19	18-Dec-18		Chris Brooks, Head of Legal and Democratic Services	This will be retained for the financial year of receipt plus 6 years afterwards by way of the Limitation Act 1980.. This has been added to the Retention Schedule	4-Apr-19	Complete	
84	CRO	Employee Gifts, Hospitality and Declarations of Interest	It is recommended that Declarations of Interest forms should be reviewed by a senior officer (potentially by a Director, the Head of HR or the Monitoring Officer) in order to ensure potential conflicts of interest are known and risk assessed and should particularly apply when identifying potential conflicts of interest prior to new contracts works / projects commissioned.	18/19	18-Dec-18		Chris Brooks, Head of Legal and Democratic Services Shella Smith, Head of HR and Organisational Development	Completed - forms are reviewed by a senior Officer	28-Mar-19	Complete	

