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1	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 - Assistant Director of Finance	All these recommendations have been implemented with the exception of inclusion in the monthly monitoring (recommendation 6) which is currently being reviewed and this recommendation and this recommendation will be included as part of that review	22-Aug-19	76 or more	
2	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: • Purpose of the procedure (impact on council) • Clearly define the outcome of the process • Name the process in accordance with naming conventions • Define the start and end of the process • Outline who does what and responsibilities – not person specific but role specific • Tools to complete the process, Systems, printing, marking etc. • Exceptions – if process goes wrong, system down etc. • Individual steps to get from start to finish • Reports used etc. • What to do when completed – balanced and unbalanced, actions, financial levels, responsibilities and authority • Review and sign off by the Assistant Director of Finance • Reporting framework • Evidence • Storage & protection	16/17	9-Feb-17	4-Oct-17	Matt Davis - Assistant Director of Finance / Wai Lok Technical Lead	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. No further progress has been made on these recommendations due to other work taking precedence. A minor restructure within finance has created greater capacity for and focus on reconciliation processes	22-Aug-19	76 or more	
3	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 - Assistant Director of Finance/ Christopher Beauchamp - Exchequer Manager Jennifer Bruce - Financial Systems Manager	All purchase orders over 18months old have now been closed by the Systems Team. Accounts Payable as from the 02/09/19 has stopped accepting invoices with the older style 5 numbered purchase orders, system to closed the remaining 350 on the system.	2-Sep-19	Complete	
4	DoR	Creditors/AP	Operational issues identified should be addressed in new procedure manual to avoid reoccurrence.	18/19	1-May-18		Matt Davis - Assistant Director of Finance/ Christopher Beauchamp - Exchequer Manager Jennifer Bruce - Financial Systems Manager	Operation issues regarding Fusion are being address with the Fusion Team to avoid the development of a work around manual. Procedure for all of the correct Account Payable process still being produced, Completion 31/10/19. Oracle have been commissioned to undertake a full health check on fusion implementation and processes operating around it that report is due imminently which will guide improvements and /or reimplementation or reprocurement of a finance system	22-Aug-19	51 to 75	

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5	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	Matt Davis Assistant Director, Chris Beauchamp - Exchequer Manager	SLA set up for Brighter Futures for Children (BFFC). For RBC our Fusion system is under review, this review is looking into our current setting and interfaces between Fusion and Mosaic/Planet FM. These will need to be reviewed in light of the Oracle health check	22-Aug-19	76 or more	
6	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 - Assistant Director of Finance

Chris Beauchamp - Exchequer 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 delayed due to issues around the Fusion open purchase order report that has prevented a clean up of open purchase information, clean up is happening now.   The 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.
Suppliers currently being added to the supplier portal on an add hoc basis (if requested) and all the purchase orders are up to date, mass roll out to begin in September 2019 | 2-Sep-19 | 51 to 75 | |
| 7 | 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 - Exchequer Manager | Cull of inactive suppliers all done. The role of supplier set up and maintenance is moving to procurement who are currently recruiting to the position, they are also undertaking a project to create a preferred supplier list. This is no longer an AP responsibility. All old 5 purchase orders are in the process of being reviewed and closed. The supplier portal roll out to begin 10/09/19 | 2-Sep-19 | 51 to 75 | |
| 8 | 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 - Exchequer Manager | Debtors team was joined to the Accounts Payable 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 part of the project migration plan. Project complete | 2-Sep-19 | Complete | |
| 9 | 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 - Exchequer Manager | Web forms are now operational and working well with the exception of invoice request from BFFC, these web forms are still not operational, they are expected to be in use from November | 2-Sep-19 | 76 or more | |

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10	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 - Exchequer Manager	A Service Level Agreement (SLA) with legal is still being developed to clarify the role of legal in the recovery of unpaid debt. Regular monthly meetings between legal services and income and assessment are underway until the SLA is being is fully developed and agreed	02-Sep-19	51 to 75	🟧
11	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		Stephen Saunders, Principal Personal Budget Support Officer	Since January 2019 pre-paid cards have been the default offer for all new and reviewed cases. Over 80% of all direct payment recipients are now operating that payment via a pre-paid card.	28-Aug-19	76 or more	🟩
12	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	Finance are undertaking further modelling work to assess the number of service users that would need to be charged to enable a break even position to be achieved	23-Aug-19	76 or more	🟩
13	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 - Assistant Director of Finance	Daily reports produced and sent to owners of feeder systems for 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. This will also be considered in line findings of the Oracle Healthcheck.	22-Aug-19	51 to 75	🟧
14	DoR	General Ledger	All journals need proper designation as to the type of journal and its purpose.	18/19	4-Jun-18		Wai Lok, Technical Lead	An initial review has been conducted by the Technical Accountant which has not identified any significant issues with current practice. A further review will be conducted once the Statement of Accounts issues are resolved.	30-Aug-19	76 or more	🟩
15	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		Wai Lok, Technical Lead	The Financial Systems Team have been working with Oracle as part of the overall review of the Financial System and codes, including the implementation of inter company accounting. Further advice on this issue is expected to be provided by Oracle following their review of the Fusion System.	30-Aug-19	51 to 75	🟧
16	DoR	HB Subsidy	It is recommended that: a) backfill for seconded 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 as well as continued use of a subsidy expert. Achieved zero subsidy loss in audit of 17/18 claims, external audit of 18/19 has commenced this month, EY aim to be on-site this month to test the initial sampling.	15-Aug-19	76 or more	🟩

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17	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. Although data cleanse has now taken place, the H&S Manager is concerned that data re level of staff responsibilities is incorrect. Assistant Director of HR and OD, H&S Manager and OD Manager to develop an action plan to resolve this issue. Where it is clear that staff have a confirmed level of responsibility, staff are being targeted to undertake the correct level of responsibility. When we are confident that the data is correct, a programme of refresher training will be delivered commensurate to appropriate levels of responsibility.	4-Aug-19	51 to 75	
18	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. Although data cleanse has now taken place, the H&S Manager is concerned that data re level of staff responsibilities is incorrect. Assistant Director of HR and OD, H&S Manager and OD Manager to develop an action plan to resolve this issue. Where it is clear that staff have a confirmed level of responsibility, staff are being targeted to undertake the correct level of responsibility. When we are confident that the data is correct, a programme of refresher training will be delivered commensurate to appropriate levels of responsibility.	4-Aug-19	51 to 75	
19	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.	22.08.19	Complete	
20	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. Chris to meet with Shella Smith to discuss.	No change 22.08.19	25 or less	
21	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 drafted and taken to CMT on 30.04.2019. The report set out who the role of IOA sits with Heads of Service and Assistant Directors unless delegated. Chris emailed all Head of Service and Assistant Directors for nominations. Update report will be going to CMT members. Training will be arranged with the training provider in due course.	22.08.19	25 or less	
22	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	Jon Dickinson - Deputy Director of DACHS	Data quality work continues and we are now down to 272 cases to be cleared from the system from 1800. Weekly reports are distributed to managers for data accuracy and ongoing work takes place through our monthly Performance Board.	4-Sep-19	51 to 75	

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23	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.	15-Aug-19	76 or more	
24	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		David Munday Consultant in Public Health	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. As part of a review of corporate recharges for 19/20 these will be budgeted	15-Aug-19	76 or more	
25	DEGNS	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 has been requested on a more regular basis, but at August 2019, the most recent report received was January 2019.	28-Aug-19	76 or more	
26	DEGNS	S106	The methodology for recording, collecting and monitoring the payment status of S106 monies need to improved urgently. In particular: 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. b. The obligation index increases and revised amounts should always be recorded on Acumen. c. Provisional target dates should be established to monitor the status of payment triggers and for prompting the sales requisition. d. A monitoring procedure needs to be produced for reviewing the status of triggers and payments (who, how, when etc.). 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.	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 Assistant Director 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 has been carried out, and reports are requested on a regular basis to enable reconciliation. However, none has been received from Finance since January 19. A review to the procedure is being carried out, and is currently with management to be signed off.	28-Aug-19	76 or more	

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27	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 - Assistant Director of Finance Christopher Beauchamp - Exchequer Manager	12 petty cash/voucher floats now closed. Remaining petty cash/voucher schemes to be closed in the coming months.	2-Sep-19	51 to 75	
28	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 - Assistant Director of Finance Christopher Beauchamp - Exchequer Manager	12 petty cash/voucher floats now closed. Write off will be required as starting balances not recorded on all floats, all floats have also been processed on the post office account with limited information. New accounts to be set up in Fusion for any remaining floats and a balance agreed with teams.	2-Sep-19	51 to 75	
29	DEGNS	Waste Operations	Trade waste contracts should contain accurate details of the number of bins and frequency of collection. This should agree with records in Flare. Care needs to be taken to ensure that charges made for trade waste as a minimum cover the costs of providing the service.	16/17	12-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. The Whitespace system is in place and has been successfully tested for Green Waste and for Domestic waste with real time data being gathered. The system will go live at the call centre on 22nd July subject to the missed bins coordination with the Firmstep system being completed by the web team. A demonstration of the trade waste element of the system has been received and work is beginning to populate this system with a view to going live in September. Missed bin reporting forms for Firmstep are not yet complete and it is unlikely that the system for missed bins will be operational before the end of September. Trade waste roll out will then follow after that, but resource in the web team is preventing completion of this project.	19-Aug-19	76 or more	
30	DoR	Additional Payments	There should be a clear policy for each type of allowance and additional payment. These should be reviewed on a regular basis and updated as necessary. All additional payments should be made in accordance with the relevant policy and be consistent across teams, departments and directorates and adhered to in every instance. Policies and procedures should be publicised and promoted to relevant staff and managers and be available on Iris.	18/19	31-Mar-19		Shella Smith - Head of HR and Organisational Development	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 2020 The policies covered in this audit will be prioritised.	30-Aug-19	26 to 50	

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31	DoR / DEGNS	Network Security (ICT)	Full visibility of the transport sections ICT needs to be established to ensure that a consistent corporate standard for network security is applied	18/19	18-Oct-18		Jo Barker - Interim Assistant Director of Digital and Transformation Cris Butler - Strategic Transport Programme Manager	It has been ascertained that the transport network is isolated from the corporate network, with contracts in place with external system providers who cover penetration testing of that network separately. Audit have now confirmed the transport systems do not pose a risk to the corporate network. However, as a part of the corporate restructure and future new ICT Operating Model, officers are tasked with reviewing how transport systems are currently managed and supported, with a view to transferring them onto the corporate network / new operating model as soon as practicable. A Transition Manager has now been recruited and starts 19.08.19 as a dedicated resource that can now research and define the systems that will be in scope for transfer to corporate control.	16-Aug-19	51 to 75	
32	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	Costs of Cyber Security Training Modules have been obtained from Knowbe4 @ circa £9K a year. CICTS have been requested to own this on-going, and to apply for corporate funding. If funding cannot be allocated, then the use of training materials becoming available through the National Cyber Security Pathfinders conferences are to ne investigated as an alternative.	16-Aug-19	51 to 75	
33	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 Council's existing ICT Policies already clearly link to the Council's HR Disciplinary Procedures / Code of Conduct and Member Code of Conduct processes. 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. All Policies have been reviewed and updated where necessary for 2019/20. CMT have now approved the policies, and Policy Committee will now provide political approval in September to allow issue. A delegation to the Chief Executive to approve future ICT Policy changes is being requested to allow the faster publication of policy revisions in the future. Communications Planning has started with the Corporate Communications Team. Meanwhile, based on the recommendations being issued by the National Cyber Security Pathfinder conferences, reminder emails are being issued to Staff to remind them of the increasing Cyber security threats and the actions they need to be taking to manage risks in this area including reloading laptops regularly.	16-Aug-19	76 or more	

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34	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 with St Albans, Assuria (Supplier), Reading University, Cabinet Office, Information Age, E-mperical, MSG Limited, for the delivery of a scalable SOC/SIEM solution for 10-15 Local Authorities on a Franchise style model, is being presented to the LGA for potential Phase 2 Security funding. This would bring additional an benefit of a rotation of security skills into the market. Further interest of joining the Pilot has now been expressed with some of the other Berkshire Unitaries. Further exploration of funding sources if the LGA bid is unsuccessful continues. Microsoft have also presented a SIEM Solution which comes to market in September, however pricing has not yet been released. We are hopeful of interest as this is an area of need across many Local Authorities that is recognised by the LGA and National Cyber Security Centre.	16-Aug-19	26 to 50	🟥
35	DEGNS	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 DEGNS revenue grants and work with relevant individuals within the service to ensure that where they require an audit that the process is monitored closely and managed. The 18/19 relevant grants are currently with internal audit for review, 17/18 have been signed off	4-Sep-19	76 or more	🟩
36	DEGNS	Integrated Transport Grant 17/18	Corporate Finance in conjunction with Services should ensure the accounts for funds received under the auspice of a grant determination are produced for certification on a timely basis.	18/19	7-Nov-18		Richard Johnson Strategic Business Partner	Initial meetings between finance and service have taken place to discuss IA requirements. Relevant grant papers are with IA to review for 2018/19. The grant claim for 2017/18 has been signed off	4-Sep-19	76 or more	🟩
37	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. This work is ongoing along with other partnership working regarding discharge to assess for CHC. Arrangement for a Health and Social Care away day to improve partnership working regarding CHC.	14-Aug-19	51 to 75	🟧
38	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, AD of Legal and Democratic Services Shella Smith, AD of HR and Organisational Development	A revised Gifts and Hospitality Policy has been drafted and will be presented to CMT for approval in September 2019	30-Aug-19	26 to 50	🟧

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39	CRO	Employee Gifts, Hospitality and Declarations of Interest	To fully demonstrate commitment to the Nolan Principles it is recommended that an annual declaration of returns is completed by all staff members for individual Gifts, Hospitality or new Declarations of Interest forms. Furthermore, as per CMT's mandate in November 2017, it should be determined whether specific service areas should be targeted to ensure full and complete declarations are completed regularly. The Head of HR and Organisational Development will need how best to achieve this i.e. by using NetConsent or potentially via i-Trent.	18/19	18-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.	30-Aug-19	51 to 75	
40	CRO	Employee Gifts, Hospitality and Declarations of Interest	It is recommended that all offers of gifts and hospitality and declarations of interests are recorded on a corporate system (potentially on i-Trent when the facility becomes available) and for a summary report on reported activity to be reported by the Head of HR and Organisational Development to CMT each year.	18/19	18-Dec-18		Shella Smith, AD of HR and Organisational Development	Agreed. This will be explored after phase 1 and 2 of the project to improve iTrent functionality and roll out self-service has been completed. This is likely to be early in 2020.	30-Aug-19	51 to 75	
41	CRO	Employee Gifts, Hospitality and Declarations of Interest	It is recommended that the option potentially being considered to use i-Trent to record all declarations of interests, gifts and hospitality is supported by Audit and should be progressed as soon as is practicable.	18/19	18-Dec-18		Shella Smith, AD of HR and Organisational Development	Agreed. This will be considered once the iTrent self service roll-out is complete, in March 2020	30-Aug-19	25 or less	
42	DEGNS	Commercial leases	Consideration should be given to bringing together (centralising) the management and administration of (non-housing) properties under one team. This could include acquisition, disposal as well as lease and income management. Any such proposal would have to be financially variable and appropriately resourced.	18/19	05-Dec-18		Deputy Director, Regeneration & Assets	This recommendation is scheduled for consideration and discussion with the Director of DEGNS, with feedback on the way forward anticipated in the autumn	2-Sep-19	25 or less	
43	DEGNS	Commercial leases	There is a need for a corporate integrated property asset system that is fully compliant with accounting requirements. This is something we would encourage, in order to reduce staff time spent managing the spreadsheet and ensure greater accuracy in (financial) reporting.	18/19	05-Dec-18		Deputy Director, Regeneration & Assets Matthew Davies, Assistant Director of Finance	A software solution has been purchased from CIPFA, being the only fully International Financial Reporting Systems (IFRS) compliant product found available. Implementation is scheduled to be completed as part of 2018/19 accounts closure process and will be used as the council's holistic financial asset register from that point onwards	2-Sep-19	51 to 75	
44	DoR	Debtors - follow up review	*New recommendation* The procedures and processes for managing and monitoring sundry debt need to strengthened to actively reduce and prevent the current level of debt. The following areas should be considered:- * distribution of aged debtors report should be specific to the service. * all services should promote payment at the point of supply of service etc. * arrears should be analysed to identify services and reasons for arrears so that a targeted approach can be instigated. * services should be required to provide an account of the reasons for their arrears alongside the reasons for their budget variance status as part of the regular budget monitoring process/es.	18/19	29/01/2019		Chris Beauchamp Exchequer Manager	New processes and procedures for managing the sundry to be introduced when Accounts Receivable move to Oracle Fusion this will specific reports to services and report to enable the collection teams to be more efficient - Project delay until the September 2019	2-Sep-19	25 or less	

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45	DoR	Business Rates	The Property Inspector should update the Local Taxation Inspector and Inspections procedure documents.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	The current local taxation inspector has commenced creating procedure documents to ensure we have no single point of failure and ensures we have succession planning should there be changes to existing staff (ongoing).	15-Aug-19	76 or more	
46	DoR	Business Rates	The Control Team should set out as policy a requirement to retain evidence of authorisation and review in a location that will be accessible in the event of staff change.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	Procedures will be reviewed to ensure they are up to date and contain the elements highlighted in the audit report.	15-Aug-19	25 or less	
47	DoR	Business Rates	The Control Team should consider the feasibility of obtaining the data underlying the RBC Academy Balance Report and the VOA Schedule of Alterations Report in order to periodically review the data for potential errors and/or inconsistency.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	We are reviewing the feasibility of full Valuation Office Agency (VOA) /RBC reconciliation	15-Aug-19	25 or less	
48	DoR	Business Rates	The Property Inspector should consider the feasibility of obtaining the data underlying the RBC Band Analysis Report and the VOA Banding Totals Report in order to periodically review the data for potential errors and/or inconsistency.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	We are reviewing the feasibility of full VOA/RBC reconciliation	15-Aug-19	25 or less	
49	DoR	Business Rates	The Control Team should update the procedure documents for the performance of daily and monthly reconciliations in order to set out how the reconciliations will be verified and the requirement to retain evidence of review in a location that will be accessible in the event of staff change.	18/19	16/05/2019		Samantha Wills, Recovery & Control Team Leader	Procedures will be reviewed to ensure they are up to date and contain the elements highlighted in the audit report.	15-Aug-19	25 or less	
50	DoR	AP Creditors	Sign off and complete recommendations from previous audit report concerning ensuring Supplier database reflects best procurement policy.	18/19	05/04/2019		Matt Davis, Assistant Director of Finance Christopher Beauchamp, Exchequer Manager	Minor finance restructure has split the supplier set up between accounts payable and procurement role. Recruitment for the role in procurement to allow this segregation has commenced - still in progress	2-Sep-19	51 to 75	
51	DoR	AP Creditors	Issues around the supplier portal need to be resolved and the audit trail to supporting documentation reinstated .	18/19	05/04/2019		Matt Davis, Assistant Director of Finance Christopher Beauchamp, Exchequer Manager	Older style purchase order now closed, roll out of supplier portal happening September 2019, a solution to the problem with link/documents being available in Fusion for Mosaic invoices to be identified	2-Sep-19	51 to 75	
52	DoR	AP Creditors	Consideration should be given to bringing the supplier set up function in house and subject to documented processes.	18/19	05/04/2019		Matt Davis, Assistant Director of Finance Christopher Beauchamp, Exchequer Manager	Job specification completed and procurement are currently recruiting for this roles interviews happening in September	2-Sep-19	51 to 75	
53	DoR	Data Storage	RBC urgently needs to establish proper governance processes in respect of data creation and storage as it is currently at a high risk of breaching GDPR requirements in respect of only storing data needed for processing.	18/19	05/04/2019		Chris Brooks, SIRO Assistant Director for Legal & Democratic Services Jo Barker Interim Assistant Director - Digital & Transformation	Papers have been taken to CMT setting out the assignment of Information Asset Owners. The Council has just undertaken an ISO27001 Information Gap Analysis and those findings and recommendations will further inform remedial work following presentation of the report in September. An officer action group has been assembled involving Legal, Audit, HR, Corporate Improvement, Digital Transformation & Digital to take this forwards.	16-Aug-19	25 or less	

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54	DoR	Data Storage	A corporate programme to address the creation and storage of data needs to be created to ensure that going forward data is stored in a structured manner that facilitates easy recovery and reduces the cost of storage. The objective should be to remove, where possible, all "personal" data storage and integrate data creation and storage with business operations. Data that needs storing should be kept in corporate storage spaces that encourage a structured approach which can be managed by date or subject according to statutory requirements.	18/19	05/04/2019		Chris Brooks, SIRO Assistant Director for Legal & Democratic Services Jo Barker, Interim Assistant Director - Digital & Transformation	A Formal ISO27001 Information Governance Gap Analysis has been run with IT Governance and those findings and recommendations will help inform further remedial action. Report is due to be presented in September. An officer action group has been assembled involving Legal, Audit, HR, Corporate Improvement, Digital Transformation & Digital to take this forwards. The Microsoft Office 365 project is looking at the implications of data migration to the cloud, and will seek to put in place controls that manage data migrated on-going.	16-Aug-19	25 or less	(red)
55	DoR	Data Storage	Existing data that is being stored needs review with an ambition of deleting all non essential data before transitioning to Office 365 and cloud based operation.	18/19	05/04/2019		Chris Brooks - Assistant Director of Legal & Democratic Services Jo Barker, Interim Assistant Director - Digital &Transformation	A formal Office 365 Project has been commissioned with Northgate and their Gold Partner Risual. Workshops have been held which will now go forwards to inform the data migration strategy/. Advice has also been sought from other Berkshire Unitary Authorities to learn from their migration experiences and recommendations.	04-Jul-19	25 or less	(red)
56	DoR	Data Storage	A decision needs to be taken regarding the future of the Mailmeter product. Microsoft will have products available that will match what it does for email access so an option review needs to establish whether to retain the software.	18/19	05/04/2019		Chris Brooks - Assistant Director of Legal & Democratic Services	A corporate instruction has been given to cull Mailmeter data to 3 years. In order to do this an additional Waterford's Product has been purchase (ComplyKey) and installed on an upgraded server needed to execute the cull. This server has now processed the backlog of email which built up through the upgrade process. Once outstanding Data Protection Subject Access Requests have been processed, the cull to 3 years can be instigated. This will manage the GDPR Data Protection Risk associated with held email, and then its future can be determined as part of the O365 Microsoft Strategy. The project for O365 is being taken forward with Northgate and their Microsoft gold Partner Risual, with their recommendations feeding into to a further decision process.	16-Aug-19	26 to 50	(amber)
57	DEGNS	Homes for Reading	The HfR Board should consider whether the current system used to document / record EMT meetings is adequate and provides a sufficient trail or whether any improvements need to be made.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	In view of the new operating model for HfR, the Board has agreed a new governance structure. This will consist of a Shareholder Advisory Group of senior officers which will report in to the Board. meetings to be set up from September 2019	29-Aug-19	Complete	(green)

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58	DEGNS	Homes for Reading	The HfR Managing Director's recommendation to establish a Shareholder Advisory Group or equivalent is supported and it is recommended that this is established as soon as practicable.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	the HfR Board has agreed a new governance structure. This will consist of a Shareholder Advisory Group of senior officers which will report in to the Board. Membership has been agreed and meetings to be set up from September 2019	29-Aug-19	Complete	🟩
59	DEGNS	Homes for Reading	It is recommended that Homes for Reading establishes a standard proforma for the documentation of its systems and procedures, including: a) ensuring these are reviewed and where necessary, updated at regular intervals; b) ensuring that the date of review / update is clearly identified; and c) that these procedures are reviewed, agreed and approved by an appropriate person.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	HfR has implemented a standard format for procedures, including version control and review processes for key company policy including Health and Safety, Complaints and Fair Wear and Tear, Financial authorisation, Signatories etc. HfR has also implemented key process procedures to aid the flow of activity and to control decision making via gateway authorisations. This processes are available to all service providers. Whilst version control is in place, it is agreed by HFR to implement timescales governing the frequency of review to ensure its processes remain current. SAG to review systems and procedures required in view of the new operating model.	29-Aug-19	51 to 75	🟧
60	DEGNS	Homes for Reading	Although recently agreed by the Board, the outcomes of the recent review of governance need to be reviewed and agreed between Homes for Reading and the Council, if necessary.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	Governance arrangements agreed	29-Aug-19	Complete	🟩
61	DEGNS	Homes for Reading	Housing and Homes for Reading need to resolve the issue of the reporting of rent accounts for HfR properties and without it being an intensive manual exercise.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	3 reports set up in OHms to manage this process. OHMs is not ideal for HFR due to the way the debit is raised, adjustments made and the way payments/housing benefit is received. Changes to OHMS now give a separate financial statement, which has all the information required except how this is broken down by property and so some manual adjustments still required. HFR has completed a reconciliation of finance as part of the year end process for 18/19.	29-Aug-19	Complete	🟩
62	DEGNS	Homes for Reading	Housing should consider repeating the local market testing exercise for the supply of goods and services to ensure that RBC procurement guidelines are being met and best value is achieved.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	HfR has raised this issue with all its Service Providers. HFR spend with suppliers is likely to reduce in 19/20 as a result of its revised operating approach. HFR is seeking to monitor the spend on white goods and cleaning etc., and will agree at Board whether to procure suppliers directly or ask service providers to update existing contract arrangements. Issue to be discussed at next SAG meeting in September.	29-Aug-19	51 to 75	🟧

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63	DEGNS	Homes for Reading	In line with the Homes for Reading MD's plan, it is recommended that existing service level agreements with Finance and other in-house suppliers are reviewed, negotiated where necessary and then agreed between the relevant parties. Thereafter a process of monitoring of the agreement(s) needs to be implemented. Where the levels of performance and service are not adequate there should be an established process for these to be resolved.	18/19	12/04/2019		Zelda Wolfle Assistant Director Housing & Communities	A revised SLA was drafted by the departing Managing Director including a new set of KPI's to manage performance under the contract for 19/20. KPI's to be monitored by SAG and then reported to the Board	29-Aug-19	Complete	
64	DACHS	Direct Payments - follow up	The service needs to have up to date assurance about the requirement(s) governing a Personal Assistant being able to work in the same household as a child, and in particular whether a DBS check should be undertaken in compliance with legislation, such as the Safeguarding Vulnerable Groups Act 2006.	18/19	02/04/2019		Stephen Saunders, Principal Personal Budget Support Officer	Agreement with BFfC that DBS checks are required for all Personal Assistants working with children.	28-Aug-19	Complete	
65	DACHS	Direct Payments - follow up	In order to demonstrate and tighten controls over the use of public funds it is recommended, to improve the monitoring of pre-paid cards, that a verified list of suppliers and account numbers is used to be quickly checked, regularly updated and used to substantiate service users' pre-paid card expenditure.	18/19	02/04/2019		Stephen Saunders, Principal Personal Budget Support Officer	Not complete. Finance colleagues are currently producing a list of verified suppliers and their account numbers.	28-Aug-19	26 to 50	
66	DACHS	Direct Payments - follow up	In order to improve the monitoring of pre-paid cards it is recommended that the PBST requests a monthly report from Allpay that provides a statement of all services users' expenditure information (Supplier, account number, amount, date of transaction), which can be used to quickly verify account numbers and suppliers on the statement by way of a look up formulae in excel and for any exceptions to be further investigated.	18/19	02/04/2019		Stephen Saunders, Principal Personal Budget Support Officer	Successful transactions report and inactivity report run monthly. Failed transactions report run weekly. All are analysed and exceptions investigated. A reports log has been created to track completion of this task.	28-Aug-19	Complete	
67	DACHS	Direct Payments - follow up	To assist with the current back log of monitoring reviews, it is recommended that alternative monitoring strategies are considered. For example DPB service users could be split into different review periods, with those with the longest outstanding reviews allocated to the first review periods with reminder letters being sent 2 months prior to the review month so that the supporting documents are received the month before, giving the PBST sufficient time to ensure the required documents are received on time for the review to be carried out. The PBST should establish a target by which the backlog of reviews should be cleared within a certain date and then creating a set routine for the team and service users in the future. It is also recommended that PBST performance is monitored by senior management and included as part of the DMT's regular review of performance management.	18/19	02/04/2019		Stephen Saunders, Principal Personal Budget Support Officer	A Proportional Monitoring Scorecard has been developed with input from Audit and is currently being implemented. Recruitment has been successful to all vacant posts and the team is now fully staffed. Significant progress has been made on the backlog with the aim to have this completed by the end of 2019. Performance statistics for the team have now been developed and are discussed each month at the DACHS performance surgery which is chaired by the Director / and or Deputy Director. This has broadened the knowledge of this target across all managers.	28-Aug-19	51 to 75	
68	DACHS	Direct Payments - follow up	Greater care should be taken by the PBST to ensure necessary receipts, records and documents are sought to support service users' direct payment expenditure.	18/19	02/04/2019		Stephen Saunders, Principal Personal Budget Support Officer	The guidance and literature issued to all recipients has been reviewed in order to make that expectation clearer. It is already stated in the Personal Budget Agreement that this is a requirement.	28-Aug-19	Complete	

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69	DACHS	Direct Payments - follow up	Restrictions on the pre-paid card management site should be considered so that the same officers cannot, when completing payments to recoup excess funds, add a new (possibly fraudulent) payee or amend payee data on the site without approval.	18/19	02/04/2019		Stephen Saunders, Principal Personal Budget Support Officer	The Principal Officer in the team (who makes no transactions himself) now reviews the monthly successful transactions report to confirm that all recoup transactions made by team members are to Reading Borough Council's main account. Any exceptions would be investigated. Completion of this task is recorded in the reports log.	28-Aug-19	Complete	
70	DoR	Payroll	The payroll control codes balancing procedure document should be updated to reflect current practice and be stored in a location where it will be available to staff.	18/19	26/06/2019		Sharon Brown, Payroll & Pensions Manager	A review of the payroll control code reconciliation process has been undertaken and the new process has been documented ready to be added into the payroll procedure guide which will be sent to Technical account to review and make amendments prior to finalisation	19-Aug-19	76 or more	
71	DoR	Payroll	The Technical Accountant should set out detailed written guidance notes setting out how the Payroll to GL reconciliation should be produced and agreed. This should include: - Assigning roles, responsibilities and accountability. - Define the scope, purpose and reporting framework for reconciliations. - Approve the accounting approach and the format of the reconciliation templates used e.g. layout, calculations, descriptions, headings, referencing etc. - Define the framework for monitoring the completion status, technical issues, reporting of misbalances and their resolution.	18/19	26/06/2019		Wai Lok, Technical Lead	A procedure document has been drafted by Payroll and will be shared with the Technical Accountant for review. The format of the template used for reconciliation is agreed and being used each month.	29-Aug-19	76 or more	
72	DoR	Payroll	The Technical Accountant should ensure that items outstanding on the monthly Payroll to GL reconciliation are addressed in a timely fashion in order that the reconciliation is complete and a true and fair reflection of activity.	18/19	26/06/2019		Wai Lok, Technical Lead	Review of balances on payroll codes are completed monthly between payroll and the Technical Accountant. On-going work is taking place to ensure reconciliation is complete. This has resulted in the clearance of old balances and reduction in the number of codes used.	29-Aug-19	76 or more	
									Status		
									25 or less	12	
							Red %	24	26 to 50	5	
							Amber %	32	51 to 75	23	
							Green %	44	76 or more	20	
									Complete	12	
72								100	Total	72	