

## Appendix 1 Medium Risk Outstanding Internal Audit actions

<b>Audit Title</b>	<b>Target Date</b>	<b>Person Responsible</b>	<b>Management Action Summary</b>	<b>Update Date</b>	<b>Update Detail</b>
Asset Register	31/3/2018	Andrew Pate	The Group Accountant Capital, Treasury and SUR will develop an Asset Management Procedure that clearly outlines the responsibilities of all involved departments and staff. The procedures will clearly outline: <ul style="list-style-type: none"> <li>• How to identify assets;</li> <li>• Responsibility of</li> </ul>	7/2/2019	A procedure is currently being developed and will be complete by mid-February. Asset Management have forwarded their procedure and Corporate Finance will incorporate into an overall document for consideration.
Asset Register	31/3/2018	Barry Stratfull	The Principal Asset Manager together with the Group Accountant Capital, Treasury and SUR will ensure that the Terrier system and CIPFA asset register are updated with details of all new assets acquired by the Council as they occur.	13/2/2019	Management action re-assigned to user: Barry Stratfull
Business Continuity Planning Arrangements	31/3/2018	Joe Carter	"A formal and documented process will be established, implemented and maintained for exercising and testing business continuity procedures in order to assess their effectiveness. This will be documented within the Council's overarching Business Continuity	18/12/2018	Not completed
Business Continuity Planning Arrangements	31/3/2018	Joe Carter	"A formal programme of business continuity training will be developed and delivered to staff covering,	18/12/2018	No action taken as per follow up Audit
Chalvey Early Years Centre	31/7/2017	Diane Lister	Il assets identified by the Headteacher and Bursar above £200 that are not on the asset register (including those not purchased by the School, but received when the school moved into their current premises) will be manually entered onto the FM	18/12/2018	completed bar one small area. HT signed that this is correct.
Chalvey Early Years Centre	30/6/2017	Diane Lister	The School will ensure that for any purchases exceeding £5000, (either as a single purchase or within a single financial year) the appropriate quotation/tendering process is undertaken with evidence retained to ensure that value for money of pur	18/12/2018	Aware and will do

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Contract Management Change	31/3/2018	Frederick Narmh	Level 1: The Councillor who is responsible for procurement governance may also take on Contract Management. This will be considered in the future. Level 2: This will be considered as part of the overall council re-structure. The accountability point and	7/2/2019	Baby sitting this contract until re-procured. Some is being brought in to do Matrix procurement
Contract Procedure Rules Review	31/10/2018	Frederick Narmh	Through the Finance DMT, controls will be established in the short term to monitor procurement and the use of suppliers, through measures such as the use of approved supplier lists.	7/2/2019	Discussed this action and weren't quite sure what it meant and was trying to control
Contract Procedure Rules Review	31/10/2018	Frederick Narmh	The POP will clarify the responsibility and time periods for the retention and safeguarding of supplier agreements and/or terms and conditions for goods and services. Furthermore, the need for spot checks on compliance with the CPR and FPR to b	7/2/2019	This action has been outsourced to HB Law
Creditors	30/6/2017	Barry Stratfull	The Council will investigate and resolve the 'Amendment Logging' issue on Agresso. Changes in supplier details will then be able to be monitored and reviewed.	7/2/2019	Need to check with Agresso project if this is complete
Fixed Penalty Enforcement	30/11/2018	Ginny De Haan	A clear control framework will be put in place to ensure that in line with guidance, income received from the serving of fixed penalty notices is spent on related functions.	29/1/2019	A task and finish group is being established as part of the Corporate Enforcement Group as the service of FPN can potentially occur across the Council and any procedures agreed for the neighbourhood services Team needs to be replicated elsewhere.
Fixed Penalty Enforcement	30/11/2018	Colin Moone	Fixed Penalty Notice (FPN) templates will be updated to ensure they all reference the following information: •Time and date of offense; •Location of offense; and How the FPN was issued (in person, via post etc.).	12/2/2019	Management action re-assigned to user: Colin Moone

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Fixed Penalty Enforcement	31/10/2018	Ginny De Haan	The Enforcement Policy and FPN Policy will be revised to ensure they include all areas outlined within DEFRA guidance on Fixed Penalty Notices. Following this, FPN related policies and procedures will be circulated and made readily available to all staf	29/1/2019	The Enforcement Policy has been amended and a T&F set up to agree policy and procedures for FPN. To be presented to the Corp Enforcement Group and Service lead - regulatory services for sign off. This is anticipated to be completed by end March 2019
Fixed Penalty Enforcement	30/11/2018	Ginny De Haan	The Council will develop a formal process to systematically track income due through to collection, receipting and banking. This will include guidance for undertaking regular, formal reconciliations between income received and records maintained.	29/1/2019	A task and finish group as been set up as part of the Corporate Enforcement Group to recommend a process that can be replicated across the Council.
Fixed Penalty Enforcement	30/11/2018	Ginny De Haan	The FPN payment reminder templates will be amended to inform alleged offenders of the review process available should they have complaint with regards to an issued FPN. Following this, the Council will ensure that reminder letters are sent to alleged of	29/1/2019	new processes are in place however the evidence to substantiate this has not yet been provided
General Ledger	31/7/2018	Simon Pallett	We will request regular backup reports from the supplier to provide assurance on the daily back up process and on the results of disaster recovery plans.	19/12/2018	Completed as per F&R DMT 17/9/2018

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Governance	31/3/2018	Sanjay Dhuna	The Council will publish parking account information to comply with the Local Government Transparency Code. The information will include: <ul style="list-style-type: none"> <li>• A breakdown of income and expenditure on the authority's parking account. The breakdown of income must include de</li> </ul>	19/12/2018	Completed as per email from Kam Hothi. amended a sq1 follow up
Governance	31/3/2018	Sushil Thobhani	The transactions list for expenditure exceeding £500 will be updated and the latest version will be uploaded and maintained on a quarterly basis.	19/12/2018	Completed as per Fred Narmh. Amended as per q1 follow up
Governance	30/4/2017	Craig Brewin	The Council will meet the requirement to publish details of all grants to voluntary, community and social enterprise organisations on an annual basis. For each identified grant, the following information will be published as a minimum:		
Governance - Overview & Scrutiny	31/10/2018	Dean Tyler	As best practice, all relevant interests should be declared by Councillors at the Overview and Scrutiny Committee and recorded. As part of this, the Council will carry out a cost benefit analysis of the Council subscribing to a database (Tracker) which	31/1/2019	Management action re-assigned to user: Dean Tyler
Holy Family Catholic School	31/7/2017	Tina Tushingam	The School will ensure where a DBS check confirmation is not obtained prior to an employee start date, an appropriate risk assessment is undertaken on the employee to ensure they are fit for service.	19/12/2018	Completed as per Tina q3 17/18 Follow up - No action taken

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Holy Family Catholic School	30/9/2017	Tina Tushingam	The School will ensure annual inventory checks are taking place with any discrepancies being investigated. Those discrepancies identified over a predetermined sum will be reported to the Governing Body. To coincide with Asset Tagging.	19/12/2018	Asset tags to be added to equipment in half term Also looking at bespoke asset register systems but this is dependent on costs
Housing Regulation	31/3/2018	Amir Salarkia	The current suite of indicators will be reviewed to ensure these meet the characteristics of effective performance measures. Once reviewed and agreed, targets will be agreed for each indicator, and performance reported against each target. Flare reporting	19/12/2018	This has been completed and we can report performance accurately each quarter. q3 found this action incomplete
Information Governance	31/1/2017	Simon Pallett	The Council will develop and finalise the IG Improvement Plan to identify the actions necessary to embed robust IG arrangements and ensure compliance with the HSCIC IG toolkit requirements. Each action will be assigned a responsible owner and completion d	19/12/2018	Initial draft completed March 2018. Updating May 2018 from Data Mapping Workshops
Information Governance	31/3/2017	Simon Pallett	An annual data protection work programme will be developed to identify the work necessary to ensure the Council meets its data protection and confidentiality obligations. Clearly defined timescales and responsible owners will be assigned	19/12/2018	Simon P advised complete. 24/09/2018 Follow Up Audit found that Action is still in progress
Information Governance	31/7/2018	Simon Pallett	The Council will ensure that the draft Digital and IT team structure is approved by the IG Board and the recruitment process is undertaken to ensure that sufficient resources are in place to appropriately oversee information governance arrangements	19/12/2018	Partially Completed as per F&R DMT 17/9/2018. email 2/10/2018 requesting status

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Management of Housing Stock	31/3/2017	Karen Lewis	The Tenancy Strategy and Policy will be reviewed and updated to ensure it is aligned to the strategic priorities set out within the Five Year Plan. The strategy will then be issued to CMT and Cabinet for approval, and subject to the required consultation.	19/12/2018	The Social Housing Green Paper was published in August 2018. Work is now underway to analyse the recommendations ahead of significant consultation with tenants, residents, partners and stakeholders as well as internal colleagues to determine the type/s o
Neighbourhood ASB Enforcement	31/10/2017	Ian Blake	Council staff will be reminded of the need to record details of the notification on Flare within the notes for all ASB cases, to ensure a clear audit trail exists for reported ASB cases. This will be reviewed by the Resilience and Enforcement Team Assista	19/12/2018	From: Blake Ian Sent: 14 June 2018 10:40 To: Turnbull Tony; Brady Phil; Jones Liz; Palacio Richard; Bird Peter; Viechweg Diane; Harman Sarah; Stefano Sarah; Frost Jo; Corcoran Linda Cc: Tariq Sahera Subject: Internal Audit Recommendations.xlsx Dear All, I
Neighbourhood ASB Enforcement	31/10/2017	Michelle Isabelle	The Policy and Fact Sheets will be re-circulated to all relevant staff, and they will be required to confirm that they have read and will comply with it. Training covering policy application will be provided to ensure consistent understanding and applicat	19/12/2018	We reviewed the ASB Policy and confirmed it adequately detailed the strategy and overarching aims of the Council with regards to managing ASB. We noted there were a total of 14 Fact Sheets which were split between 'ASB Policy and Procedure' and 'ASB Legis
Neighbourhood ASB Enforcement	31/3/2018	Ian Blake	The Council will review and update the ASB categories and types on both Capita and Flare to ensure these are aligned and reflect the categories and types defined within Fact Sheet 6 - ASB Case Management Systems. Training will subsequently be provided to	19/12/2018	Outstanding as capacity to complete this piece of work is currently unavailable due to the project officer being on maternity leave. Attempts have been made to recruit to the vacancy to cover maternity leave with no suitable applicants available. Capita a
Neighbourhood ASB Enforcement	31/10/2017	Ian Blake	Team Leaders will ensure that ASB cases are reviewed monthly, and following review and approval, and subsequent dissemination of the ASB Policy, that consistent application of the policy is monitored.	19/12/2018	q3 Follow Up found no action taken. From: Blake Ian Sent: 14 June 2018 10:40 To: Turnbull Tony; Brady Phil; Jones Liz; Palacio Richard; Bird Peter; Viechweg Diane; Harman Sarah; Stefano Sarah; Frost Jo; Corcoran Linda Cc: Tariq Sahera Subject: Internal Au

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Procurement	31/8/2017	Frederick Narmh	Aligned to the review of the CPR, the POP will also be reviewed and updated, and maintained thereafter to ensure it is consistent with the CPR and reflective of current legislation and thresholds, and provides sufficient guidance to staff on procurement p	7/2/2019	As per Fred this is being done - will be reviewed on an annual basis
Procurement	30/6/2017	Frederick Narmh	The Procurement team will undertake monthly monitoring and analysis of expenditure by supplier and by type of expenditure to monitor compliance with the Council and EU procurement thresholds requiring formal contracts to be awarded and to identify any pot	19/12/2018	As per FN - This will be undertaken by Fixed Term contract post. email 2/10/2018 requesting status
Procurement	31/8/2017	Frederick Narmh	The CPR will be reviewed and updated to ensure it is reflective of current legislation and thresholds. The amendments will then be either approved by Council as part of the 2017 annual review of the Constitution or presented to the Constitution Panel for	7/2/2019	Need to do a briefing paper to Cabinet
Procurement	31/8/2017	Frederick Narmh	As part of the review and update of the Procurement Strategy, a set of KPIs will be developed and agreed to monitor procurement activity and progress against the strategy, and quarterly reporting to the PRB, CMT and Cabinet will be put in place.	19/12/2018	As Per F N - First draft by the end of September Then needs to go through a consultation process Est Implementation mid Oct 2017. 24/09/2018 - Action not done. email 2/10/2018 requesting status
Procurement	31/8/2017	Frederick Narmh	The Procurement Strategy will be updated to ensure it is aligned to the strategic priorities set out within the Five Year Plan. The strategy will then be issued to CMT and Cabinet for approval, published on both the Council website and intranet and then r	7/2/2019	RSM have been contact to provide service

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Purchasing Cards	31/3/2018	Sushil Thobhani	As part of the Councils Transparency code, the Council will publish expenditure on purchase cards, broken down by merchant, on its public internet site.	19/12/2018	Moved resp to ST
Purchasing Cards	31/3/2018	Andrew Pate	The Council will ensure that for all purchase cards in use, a Purchasing Card Agreement Form will be maintained centrally by the Finance team. Financial Limits will be recorded on Cardholder Agreement forms.	7/2/2019	This is being done for all new Purchase Card users. A form was sent out to all existing users asking them to complete and return the cardholder agreement to Lubna Khan. Cardholders were given a two week deadline
Purchasing Cards	31/3/2018	Andrew Pate	Spot checks by Finance on a sample of submissions each month will be conducted and recorded to ensure that that expenditure on the detailed receipts provided are for official Council purchases and in line with the Purchasing Card Policy.	7/2/2019	Lubna Khan will commence spot checks in February 2019
Schools Financial Value Services	30/9/2018	Domenico Barani	A revised submission date will be agreed between the schools' finance team and the respective schools. This information will be recorded in the SFVS Returns Monitoring Spreadsheet for audit trail. In addition, communication will be sent to the		
Special Educational Needs Funding	31/12/2017	Ranvir Chahal	The Council will ensure the Local Offer is updated annually with the new SEN Information Report for all schools. In line with the above, the Governing Bodies of each school will ensure their schools are annually reviewing the SEN Information Report, and w		



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Special Educational Needs Funding	31/12/2017	Jacqueline Laver	The Council will ensure the Local Offer is updated annually with the new SEN Information Report for all schools. In line with the above, the Governing Bodies of each school will ensure their schools are annually reviewing the SEN Information Report, and w		
SUR	31/1/2019	Joe Carter	The Council will seek assurance that the plans have been approved by JV Partner members prior to the planning of projects. SUR will create a shared drive (restricted to relevant personnel) to enable access to legal documentation.	28/1/2019	Email to Joe requesting status
SUR	31/12/2018	Joe Carter	The Board will ensure that at least two representatives from each Partner will attend Business Board meetings.		
Temporary Accommodation	31/10/2018	Debra Gilbert	The TA Team will obtain an up to date and accurate list of households within TA, the last date of visit and scheduled future visits and will formalise a plan to visit these households in a timely manner.	19/12/2018	This is ongoing. We have a new Officer starting on the 10/12/2018 which will provide us with additional capacity to schedule in visits and update Capita accordingly
Treasury Management and Cash Handling	31/7/2018	Barry Stratfull	The Finance team will develop an Authorised Signatory Database for petty cash expense forms and this will be implemented by the Cash Office.	11/1/2019	Management action re-assigned to user: Barry Stratfull