

Audit Plan 2010/11

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
05	The ICT Shared Service should ensure the two-factor user authentication solution is enabled for remote users to gain remote access to the Council networks.	Important	<p>Agreed</p> <p>Position - June 2012 This has been installed and we are in the process of testing this functionality</p> <p>Position - August 2012 Rollout of this functionality is being planned and intended to be in place within the deadline.</p> <p>Position - November 2012 No change from August update</p> <p>Position - January 2013 Two factor authentication has not been rolled out but is planned to be completed before service commencement with Capita.</p> <p>Position - May 2013 Dual Factor Authentication on current equipment will not be compliant with PSN CoCo standards. This will be reviewed during transformation.</p> <p>Position - August 2013 Review of the technology required in order to meet PSN standards is underway. This is being completed in conjunction with a number of other work streams related to PSN compliance. Dual factor authentication is essential for accreditation with the PSN and is</p>	ICT Client Manager	June 2012	<p>✗</p> <p>(part met)</p>	<p>Dec 2012</p> <p>May 2013</p> <p>Dec 2013</p> <p>Mar 2014</p> <p>TBC</p>

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			<p>required by the cabinet office for Nov 2013.</p> <p>Position - November 2013 Controlled rollout is currently in progress, including revised user instructions.</p> <p>Position – February 2014 The tokens are in the progress of being deployed to staff. Once this is completed use of a single sign on with password only will be switched off.</p> <p>Position – May 2014 The rollout has been suspended following a performance issue with the appgate homeworking solution. This is currently being investigated. 2FA will continue to be rolled out following the resolution of this.</p>				
09	<p>Management should ensure that security settings on mobile device handsets such as iPhones enforce the following settings:</p> <ul style="list-style-type: none"> • Devices should be required to be protected by a power on password or PIN. Any default passwords or PIN codes need to be changed on first use, these should not be removed unless authorised in writing by ICT; • Devices should be set to 'Non-discoverable' or 'Hidden' to help prevent information disclosure by 	Important	<p>Agreed. Government Code of Connection stipulates that they have only approved Blackberry's for use as mobile devices. There are currently more critical priorities to address within ICT and this is where the focus will lie.</p> <p>The implementation of a Blackberry Enterprise Server will address the above recommendation and will be identified as a future project for the ICT Service.</p> <p>Position - August 2012 Due to the large resource and investment required with this, it will be assigned a priority once the future of the ICT Shared Service is known.</p> <p>Position - November 2012</p>	ICT Client Manager	March 2013	*	<p>March 2014</p> <p>Dec 2015</p>

IT Remote Working 2010/11

Final report issued January 2012

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	<p>short distance data transfer; and</p> <ul style="list-style-type: none"> Users should be restricted from reconfiguring the security settings on devices. <p>The remote wipe solution should be investigated to ensure all the data stored on the mobile phone can be wiped either remotely or by exceeding the login threshold. Management should ensure that only ICT approved mobile devices should be procured and issued and all confidential and sensitive data held on mobile device handsets such as iPhones is adequately encrypted according to the sensitivity of the data</p>		<p>The councils are currently conducting due diligence with the preferred supplier for the ICT Service. Outstanding audit recommendations will be discussed during due diligence and reported to the next Audit committee meeting.</p> <p>Position - January 2013 Mobile telephony is outside the proposal. Implementation of a Blackberry solution which can provide all of these requirements has been included as part of 13/14 project requirement and will be discussed during transformation.</p> <p>Position - May 2013 No change from above.</p> <p>Position - August 2013 Recommendation not yet due for completion. It should be noted that the PSN compliance requirements will impact the solution to this recommendation.</p> <p>Position - November 2013 No change to above. This needs to be prioritised in line with other ICT projects. Government directive for PSN (Public Services Network), now states that unmanaged end user devices e.g. personal computers etc, should be addressed and compliant for use on the PSN by 2015 accreditation. A revised timeframe for implementation of this recommendation needs to be agreed.</p> <p>Position – February 2014 Already requested that this deadline is moved</p>				

WBC Internal Audit Recommendations Follow Up – May 2014**APPENDIX 3****IT Remote Working 2010/11**

Final report issued January 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved × or ✓	Revised Deadline
			to Dec 2015, in line with PSN requirements to manage data on mobile devices. Position – May 2014 Recommendation not yet due for implementation.				

Audit Plan 2011/12

IT Project Management 2011/12							
Final report issued November 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	An IT Strategy that supports both Councils' corporate strategies needs to be implemented to direct the forward usage of ICT within both Councils and the Shared Service. An IT strategy should be developed in consultation with the business strategies for both Councils and the Shared Service to ensure that IT development links into corporate priorities.	Minor	<p>Agreed</p> <p>Position - August 2012 This has not progressed due to resource constraints caused by work on the ICT Outsourcing</p> <p>Position - November 2012 The councils are currently conducting due diligence with the preferred supplier for the ICT Service. The decision to outsource will have a large impact on the strategy.</p> <p>Position - January 2013 Capita can help with advice on this but the responsibility for this lies with the ICT Client Manager roles which are currently being advertised at both councils.</p> <p>Position - May 2013 ICT Client Managers have now been appointed. Due to the high workload during transition to Capita the revised deadline has been amended.</p> <p>Position - August 2013 No change to above. Terms of reference for the IT Steering group have been amended to reflect the requirement for the development of an ICT strategy.</p>	ICT Client Manager	October 2012	*	<p>Mar 2013</p> <p>May 2013</p> <p>Sept 2013</p> <p>May 2014</p> <p>Sept 2014</p>

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IT Project Management 2011/12							
Final report issued November 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position - November 2013 Technical strategy is underway. ICT Client management team are working with Capita SIS to develop an approach to the overall ICT strategy in parallel to this.</p> <p>Position – February 2014 No change.</p> <p>Position – May 2014 Underway. Terms of Reference have been agreed with the Council. Officers involved with interviews have been briefed and all interviews have been scheduled. Interviews span from mid-June to end of July and report is expected for review by end of August 2014.</p>				

IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	The Shared Service should conduct a risk assessment of the capability to recover key systems and services in the event of a disaster based on the Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) for Councils' systems. This should ensure that any potential issues that could be faced are documented with appropriate counter measures put in	Essential	<p>Agreed</p> <p>Position - January 2013 This work will be undertaken by Capita during transition and transformation.</p> <p>Position - May 2013 As above, Capita will propose a full disaster recovery plan, post data-centre move (scheduled for Q4 2013).</p>	ICT Client Manager	May 2013	<p>*</p> <p>In progress</p>	<p>Dec 2013</p> <p>May 2014</p> <p>Sept 2014</p>

IT Back up and Disaster Recovery 2011/12

Final report issued December 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	place.		<p>Position - August 2013 No change from May update. It should be noted that as part of the contract Capita will work with the Councils to define and implement a back-up strategy and policy. This includes working with business services to define appropriate frequency of backups with RPO's where appropriate of 30 minutes. Data centre move design has commenced and a risk assessment will be included within this planning.</p> <p>Position - November 2013 Disaster recovery scoping meeting has taken place. Disaster recovery plan has been included within the Data Centre Migration PID (Project Initiation Document) as a deliverable.</p> <p>Position – February 2014 This is being progressed through the data centre migration project. There is a backup workstream within this project which is currently assessing all backups. Note the revised data centre migration is end of June 2014. This allows for critical Council business, year end, elections, and IER go live and was agreed at 10th Dec – ITSG.</p> <p>Position – May 2014 In progress. Backup solution architect is currently assessing ability to recover. This is all feeding into the data centre migration project. IER dates have changed to mid-end of June and the data centre migration move will be adjusted to accommodate that.</p>				

IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	The Shared Service should test its DR arrangements on an annual basis at both Adam Continuity and ICM. Testing should follow a detailed test plan and test results should be reported to management following the test period. We also recommend that where appropriate, ad hoc tests of tape restores are performed when not otherwise tested.	Essential	<p>Agreed</p> <p>Position - January 2013 A DR test is being planned before the service is transferred to Capita are expected to continue this into the future.</p> <p>Position - May 2013 Due to extensive workload in the run-up to service commencement, a “dry run” of the existing Disaster Plan has not been carried out. However, existing arrangements with both of our continuity providers have been amended and re-signed for a period of one year. Before the expiry of these agreements, Capita will have their own Disaster Plan in place (post data centre move).</p> <p>Position - August 2013 Data centre move design planning has commenced. It has been agreed that revised BC/DR plans will be created in parallel with the data centre move itself. As part of the Capita contract Councils can ask for ad-hoc restores of random files to verify effective backups. This quality check is the responsibility of ICT client managers and is an aspect of monthly service delivery meetings.</p> <p>Position - November 2013 DR contract vendor has been contacted to arrange a DR test post data centre migration. This will be arranged to take place before April 2014.</p>	ICT Client Manager	March 2013	* (part resolved)	<p>Dec 2013</p> <p>Apr 2014</p> <p>June 2014</p>

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IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<p>Position – February 2014 In progress. Engagement with existing DR vendors has taken place, as well as a review of service continuity plans. DR test will take place prior to the data centre move at the end of June 2014.</p> <p>Position – May 2014 In progress. DR test to be scheduled in line with data centre migration plans.</p>				

Audit Plan 2012/13

IT Server Virtualisation (ICT) 2012/13							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The adequacy of the security settings and management arrangements established and applied to the virtual environment at both the Councils should be reviewed and where the standards currently are not aligned with best practice standard such as recommended by CIS (Centre for Internet Security), then they should be applied/configured to create a baseline for on-going security and monitored accordingly.	Essential	<p>Agreed The Council is waiting for Capita to respond with their view on outstanding settings. They are planning to virtualise the remainder of servers and move them up to their own data centre within the first year of the contract, which should go live in May 2013.</p> <p>Position - January 2013 Capita will be moving all servers to their data Centre in Chippenham by December 2013 with new hardware and vmware installations. This recommendation will be incorporated into the design of this implementation.</p> <p>Position - May 2013 The above position has been endorsed and supported by the ICT Client Management Team.</p> <p>Position - August 2013 Data centre design has commenced. Within the design itself all vmware environments will be reviewed and aligned with best practice standards.</p> <p>Position - November 2013 In progress</p> <p>Position – February 2014 VMWare design document completed and signed off. This doc includes a review of all</p>	ICT Client Manager	November 2013	* (part resolved)	Dec 2013 May 2014 Sept 2014

IT Server Virtualisation (ICT) 2012/13

Final report issued December 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>current virtual servers. Awaiting implementation in line with data centre migration.</p> <p>Position – May 2014 Servers currently being re-configured in line with design documentation. This is a prerequisite for the data centre migration. E.g. single fibre paths being replaced with dual fibre paths, thereby increasing resilience.</p>				

Partnerships 2012/13

Final report issued May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
5.2.3	The Partnerships and Performance Section should make arrangements for the regular collation and reporting of agreed partnership performance information to the relevant reporting body. This will ensure that there is an overview of the work of partnerships and the outcomes in terms of meeting their and the council's specific objectives. It will also help identify under-performing partnerships.	Important	<p>Agreed</p> <p>Position - May 2013 Not yet due.</p> <p>Position - August 2013 To be considered as part of the Framework update.</p> <p>Position – November 2013 An overview of performance information of relevance to Watford overall is being considered by the borough's Local Strategic Partnership – One Watford.</p> <p>Position – February 2014</p>	Partnerships and Performance Section Head	September 2013	✓	Mar 2014

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Partnerships 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<p>Work progressing.</p> <p>Position – May 2014 A relevant set of performance information will be considered by One Watford on a biannual basis. The information will relate to information / data that measures outcomes important to the town as identified by the partnership.</p>				

Risk Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
5.2.6	The intranet should be up-dated with the current version of the Service risk registers at the earliest opportunity (Medium).	Important	<p>Agreed</p> <p>Position - May 2013 Not yet due.</p> <p>Position - August 2013 Head of Democracy and Governance just taken over lead responsibility for risk. Meeting of Risk Management Group scheduled early September 2013 to review risk registers.</p> <p>Position - November 2013 Intranet in the process of being updated.</p> <p>Position – February 2014 Being updated</p> <p>Position – May 2014</p>	Head of Democracy & Governance	30 th June 2013	✓	<p>31 Oct 2013</p> <p>February 2014 for all service risk registers to be updated on Intranet</p>

Risk Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Done				
5.3.2	<p>There should be effective action plans in place to address significant risks identified in the Service Risk registers. The action plan may include for example the following areas :</p> <ul style="list-style-type: none"> - Detailed action to be taken, - Officer(s) responsible for taking action, - Timescales for implementing appropriate action. 	Important	<p>Agreed</p> <p>Position - May 2013 Not yet due.</p> <p>Position - August 2013 Head of Democracy and Governance just taken over lead responsibility for risk. Meeting of Risk Management Group scheduled early September 2013 to review risk registers.</p> <p>Position - November 2013 Progress on updating service risk registers and actions plans to be reviewed at meeting in November.</p> <p>Position – February 2014 Action plan template circulated to service heads for completion. Will be discussed at next Group meeting.</p> <p>Position – May 2014 In progress</p>	Head of Democracy & Governance	30 th June 2013	*	<p>31 Oct 2013</p> <p>Feb 2014 for Service risk registers and action plans to be updated</p> <p>Sept 2014</p>

Audit Plan 2013/14

Procurement and Contract Management Baseline Assessment							
Final report issued October 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
03	In order to ensure all information contained on the Council's website is up to date and accurate, we recommend that a review of the 'Tenders and Contracts' area of the website is undertaken and, where necessary, changes are made. The review should include all documents available online and the supplier portal area.	Merits attention	<p>Position – November 2013 Not yet due</p> <p>Position – February 2014 Update CPR's uploaded as key procurement document. Terms of Reference meeting due 06/02 to establish a Task Group, as part of the Contract Management Forum, to develop a Toolkit for Procurement and Contract Management.</p> <p>Position – May 2014 Terms of Reference agreed for Toolkit Task Group. Task Group has since met twice on 20/03 and 01/05. Next meeting due 20 June 2014. Work for task group has been prioritised and is in progress. TRDC invited to join the Contract Management Forum and Toolkit Task Group. Document folders for staff access established on the G Drive.</p>	Corporate Procurement Manager	31 January 2014	x	<p>31 March 2014</p> <p>November 2014</p>

Housing Redesign Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Employees involved in the allocation of housing should be annually required to declare any interests they have (e.g. relatives on the waiting list). Also the above should include a declaration that that the employee is responsible for informing the Housing section if occasion arises for them to deal with an application/allocation from an individual person known to them in a personal capacity.	Medium	<p>Position – November 2013 Not yet due</p> <p>Position – February 2014 Taken to Housing Team Meeting to explain that this will be implemented shortly.</p> <p>Recommended by Legal Section to take this item to the corporate Risk Management and Business Continuity Steering Group on 10 March 2014.</p> <p>Position – May 2014 Taken to above corporate group where decision made to incorporate revised form and code of conduct into corporate process. Revisions taken to Constitution Working Party on 1 April for approval.</p>	Housing Section Head	31 January 2014	✓	31 March 2014 in line with corporate meetings timetable
04	The Council should ensure, for those Housing Associations which carry out their own short-listing of applicants that they comply with the Council's good practices.	Medium	<p>Position – November 2013 Not yet due</p> <p>Position – February 2014 Taken to Herts Choice Homes (HCH) Operational Group in January 2014. Agreed that amendments need to be made to service level agreements and a training session held for registered providers. To be taken forward by HCH Co-ordinator who is based at Three Rivers District Council.</p> <p>Position – May 2014 28 July 2014 will be a workshop with Registered Providers and the local authorities to ensure shared understanding of roles in relation to redrafted SLAs.</p>	Housing Supply Manager	31 March 2014	*	28 July 2014

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Housing Redesign							
Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
06	The Nomination Policy should be completed and approved. A review cycle should be agreed and a designated officer assigned this task.	Medium	Position – November 2013 Not yet due Position – February 2014 In draft and due at Cabinet July 2014. Position – May 2014 Revised Cabinet Date in order to accommodate requirements and outcome of elections.	Housing Section Head	31 August 2014 (Not yet due)	*	
07	Housing assessments and short-listing systems should be fully documented at the earliest opportunity.	Medium	Position – November 2013 Not yet due Position – February 2014 Not yet due. Shortlisting process has been documented. Housing assessments work to be progressed in February 2014. Position – May 2014 Systems most sensibly to be documented as part of implementation of new Nomination Policy.	Housing Supply Manager Housing Demand Manager	31 March 2014	*	November 2014

Commercial Rents							
Final report issued January 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Procedure notes should be written for commercial rents activity (rent reviews, aged debt recovery and	Merits Attention	Position – February 2014 Not yet due	Property Manager	31 March 2014	*	Not known

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Commercial Rents							
Final report issued January 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	reconciliations. The procedures should be reviewed and updated periodically (e.g. annually) and a review log maintained.		Position – May 2014 No update received				

Veolia Contract							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	(1) A risk workshop, involving staff from the client team and the contractor should be organised to identify the key risks and who is best placed to manage the risks.	Medium	Agreed Position – February 2014 Not yet due Position – May 2014 JS(LP) Workshop carried out identifying collective risks.	Lesley Palumbo, Head of Corporate Strategy and Client Services	(1) = Mar 2014	✓	
	(2) Following the risk workshop, a joint risk register should be created and maintained over the duration of the contract.		Agreed Position – February 2014 Not yet due Position – May 2014 JS(LP) Risk register detailing joint risks produced and agreed.		(2) = May 2014	✓	
	(3) Joint review of risks should be an integral part of the performance management arrangements and		Agreed Position – February 2014		(3) = Jun 2014	✓	

Veolia Contract Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	a standing item at operational and strategic board meetings.		Not yet due Position – May 2014 JS(LP) Risk reg not yet on rolling agenda but will be implemented in Jun 14.				
02	To provide early warning of Veolia and other key contractors used by the council entering into financial difficulty, it would be beneficial for the council to introduce corporate arrangements to monitor on-going financial viability of the main service providers and suppliers, i.e. using a credit agency, so that there is a permanent watch on these companies and the council is informed of any deterioration in their financial position.	Merits Attention	Agreed Position - February 2014 Not yet due Position – May 2014 Not yet due	Lesley Palumbo, Head of Corporate Strategy and Client Services	On-going (to be reviewed 12 months after issue of final report)	*	
03	(1) The client team should formalise the system for inspecting work delivered by Veolia; there should be clarity around the number of inspections to be carried out by the client team each month and the methodology for selecting locations to be inspected.	Medium	Agreed Position – February 2014 Not yet due Position – May 2014 JS- Both points resolved and in place.	Jamie Sells, Environmental Services Client Manager (Waste and Recycling) and Paul Rabbitts, Environmental Services Client Manager (Parks and Streets)	(1) = June 2014 (Not yet due)	✓	
	(2) The client team would like to record their inspections directly on to MIMS using electronic		Agreed Position – February 2014		(2) = Sept 2014 (Not yet due)	*	

Veolia Contract							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	<p>devices rather than maintaining the current paper based system; this is something we would endorse and encourage management to address in a timely manner.</p> <p>(3) Inspections carried out with Veolia should be diarised in advance; the client team should select the locations, informed by feedback from service users and perceived levels of risk.</p> <p>(4) The client team has identified that inspections by Veolia are not uploaded on to MIMS; we would endorse this as an area of concern and suggest management raises the matter formally with Veolia and monitors the situation to ensure there is a timely resolution.</p>		<p>Not yet due</p> <p>Position – May 2014 Not yet due</p> <p>Agreed</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 JS Inspection have been diarised with contractor and carried out on random and also intelligence basis.</p> <p>Agreed</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 JS – Where applicable inspections are captured on MIMS</p>		<p>(3) = Feb 2014</p> <p>(4) = Feb 2014</p>	<p>✓</p> <p>✓</p>	
05	The client team has identified the need to streamline the performance indicators associated with the contract and this is something we would endorse and encourage management to address as a priority.	Merits Attention	<p>Agreed</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 JS – PI's have been streamlined after dialogue with contractor and relevant</p>	Jamie Sells, Environmental Services Client Manager (Waste and Recycling) / Paul Rabbitts, Environmental Services Client Manager (Parks	On-going (to be reviewed 12 months after issue of final report)	✓	

Veolia Contract Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			officers.	and Streets)			
06	<p>(1) A training needs analysis should be conducted to identify the knowledge and skills gaps within the client team, both at team and individual levels.</p> <p>(2) External training courses delivered by professional bodies (such as the Chartered Institute of Purchasing and Supply), around developing contract management competences should be investigated as well as professional membership.</p> <p><i>Note: Hertfordshire County Council is developing contract management training, which it intends to make available to other local authorities in 2014/2015; this may be a cost effective solution to plugging skills gaps within the client team.</i></p>	Medium	<p>Agreed. Training and development needs for staff within the Veolia client team will be identified through the annual appraisal process. Members of the client team have attended the procurement lunch and learn sessions run by the council.</p> <p>Training and development for all contract management teams is being co-ordinated centrally through the council's contract management forum.</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 Not yet due</p>	Lesley Palumbo, Head of Corporate Strategy and Client Services	July 2014 (for staff appraisals) and on-going for team training and development	*	
07	We would encourage the client team to continue to approach contract managers at other local authorities to learn lessons from more established contracts.	Merits Attention	<p>Agreed</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 JS – Consistent dialogue with other managers from other Authorities was and is happening through Herts wide meetings and other communications. Shared best practice etc.</p>	Jamie Sells, Environmental Services Client Manager (Waste and Recycling) / Paul Rabbitts, Environmental Services Client Manager (Parks and Streets)	On-going (to be reviewed 12 months after issue of final report)	✓	

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	The Benefits Fraud Shared Service should produce an annual work plan outlining proactive work and resource allocation.	Merits Attention	<p>Agree to the principle providing we maintain the ability to flex given fraud referrals/risks are not provided in advance indicating where exact resources should be made available.</p> <p>A review of current risk assessments would be required in order to allow the allocation of a plan of proactive work. Proposals and timetable to be agreed with Director of Finance. Target date set is to agree proposals.</p> <p>Position – May 2014 Not yet due</p>	Fraud Manager	1 June 2014 (Not yet due)	x	
02	<p>Going forwards in 2014/15 the Benefits Fraud Shared Service should consider undertaking a proactive intervention exercise to identify and investigate relief claims and empty properties.</p> <p>This should be considered in the context of the financial incentive introduced by the business rates retention scheme.</p>	Medium	<p>Agreed. Target date is to agree proposals for training. This is an area not previously investigated and is highlighted as a major risk by the Audit Commission report 2013.</p> <p>Position – May 2014 Not yet due</p>	Fraud Manager	1 June 2014 (Not yet due)	x	
03	The Benefits Fraud Shared Service should consider undertaking a proactive intervention exercise to investigate Single Person Discount cases.	Merits Attention	<p>Agreed. Target date is to agree proposals as above.</p> <p>Previously only facilitated data matching. Managing whole process may provide resources to be able to accurately determine discounts allocated.</p> <p>Position – May 2014</p>	Fraud Manager	1 June 2014 (Not yet due)	x	

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team

Final report issued February 2014

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Not yet due				

Asset Management

Final report issued February 2014

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Internal Audit endorses management actions to progress acquisition of external resources to assist in the digitalising of the Council's property assets and the updating of the Atrium property management system.	Merits Attention	Property Service is currently undergoing review and the report is due in June 2014. This recommendation will be considered for action depending on the outcome of the review. Position – May 2014 Not yet due	Jane Custance, Head of Regeneration and Development	30 September 2014 (Not yet due)	*	
02	Task reports should be completed and authorised for all rent reviews, as well as acquisitions and disposals in order to comply with the established process.	Medium	Position – May 2014 Implemented	Martin Jones, Programme Manager	With immediate effect and on- going.	✓	
03	Senior officers within Property Services should conduct a regular review of cases on hold, or that have passed their rent review date, to ensure that action is being taken and the hold or delay is justifiable. This would highlight cases that have not had timely actions taken on them as well as identify cases where Recovery Team can take further	Medium	Job review system is now in place. Position – May 2014 Implemented	Linda Newell, Property Manager	Implemented and on-going	✓	

WBC Internal Audit Recommendations Follow Up – May 2014

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Asset Management Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	recovery action or raise invoice as necessary.						
04	Consideration should be given for the pro-forma to be sent electronically to each service, as this will ensure that the information reaches all departments promptly. A trail of emails can be maintained for evidence purposes.	Merits Attention	Property Service is currently undergoing review and the report is due in June 2014. This recommendation will be considered for action depending on the outcome of the review. Position – May 2014 Not yet due	Jane Custance, Head of Regeneration and Development	30 September 2014 (Not yet due)	*	

Project and Change Management Final report issued March 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	1) Officers involved in projects should be reminded of the need to complete an Experience Log for all projects. The purpose and objectives of completing a log should be included in the Project Management Framework e-learning tool. 2) An Experience Log should be added to the Change Management Framework methodology and officers should be encouraged to complete this.	Medium	Position – May 2014 The template to capture learning has been developed and will be included in the framework. The Partnerships and Performance section head encourage completion of the template at the end of project delivery, including those associated with change management.	Kathryn Robson, Partnerships and Performance Section Head	30 June 2014 (Not yet due)	✓	

Risk Management and Corporate Governance							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	<p>We recommend that, in consultation with Members, management considers the introduction of an action log for all committee meetings to record all actions raised with officer responsibility and completion timescales.</p> <p>The log should be reviewed / updated ahead of or during each committee meeting to record those actions that have been completed or provide the current status / progress for those that are still outstanding.</p>	Merits Attention	<p>Position – May 2014 Procedures are in place and will take effect following Annual Council on 11 June for the Municipal Year 2014-15.</p>	Pat Thornton, Democratic Services Manager	Start of June 2014	✓	

Council Tax							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	<p>Procedures covering key risk areas and single points of failure for the Revenues Team should be documented and reviewed on a regular basis.</p> <p>Procedures should be proportionate and consideration given whether they are best held electronically within Academy or as a separate manual. They should not duplicate help</p>	Merits Attention	<p>Agreed. The service is currently reviewing all practices and procedures within the Revenues Service including recovery of debts, This review will be completed by end of June 2014.</p> <p>Procedure notes will be documented following the review.</p> <p>Position – May 2014 Not yet due</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	x	

Council Tax							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	functions within the Academy system or other existing written guidance.						
02	<p>The declaration of interest form should be reviewed to ensure it provides adequate protection to the respective Councils.</p> <p>Completed forms should be checked to ensure all staff who have (and need) access to the Academy system have returned a conflicts of interest form. This should be extended to staff outside of the Revenues and Benefits service, for example Customer Service Centre (CSC) staff.</p> <p>On receipt of signed declarations, access to declared accounts should be restricted.</p>	Medium	<p>Agreed</p> <p>Position – May 2014 Not yet due</p>	Robert Della-Sala, Head of Revenues and Benefits	30 June 2014 (Not yet due)	*	
03	The service should ensure that following the receipt of the Valuation Office (VO) lists, amendments of the Academy records are carried out promptly.	Medium	<p>Agreed. Progress has been made in processing VO lists. The Revenues Service is going to implement the VOA interface in Academy system, which will improve the process. The VOA interface should be operational by 30 September 2014.</p> <p>Position – May 2014 Not yet due</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	
04	Disabled discounts, exemptions and empty properties should be reviewed as a whole for both WBC and TRDC to ensure that the system is cleared of any obsolete data.	Medium	<p>Agreed. We are going to work out a programme of reviews for this year. Because of the backlog this has not previously been possible.</p>	Robert Della-Sala, Head of Revenues and Benefits	In year and completed by 31 March 2015	*	

Council Tax							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			A plan will be in place by the end of May 2014 to undertake a rolling review throughout 2014/15. Position – May 2014 Not yet due				
05	The older entries on the suspense account should be reviewed, and where the payment cannot be linked with an account, consideration should be given for the amounts to be written off.	Merits Attention	Agree. Will be implemented immediately. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 June 2014 (Not yet due)	*	
06	A sample of refunds should be checked by the Billing Team Leader as part of the authorisation process, which will act as a double check to ensure accuracy of processed refunds. We recommend a ten per cent check.	Medium	Agreed. The Quality Assessment process for refunds is being reviewed and a 10% maximum sample will be checked. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 June 2014 (Not yet due)	*	
07	A strategy for debts returned from the bailiff after unsuccessful collection attempts should be documented and agreed, and a threshold set for further recovery action in accordance with the associated cost / benefit considerations.	Medium	Agreed. Bailiff module of Academy system will be introduced, which will allow the Revenues and Benefits Service to monitor the debts properly. WBC arrears have been cleansed and TRDC arrears are being cleansed currently. Debts with bailiff's will be managed properly after the cleaning exercise is over. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	

Council Tax							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
08	Parameters for write-offs should be entered as soon as possible so that write-offs can be carried out on a regular basis (i.e. quarterly).	Medium	Agreed. These parameters were input into EV in March 2014 and write offs have started. Going forward, write-offs will be processed on a monthly basis. Position – May 2014 Implemented	Robert Della-Sala, Head of Revenues and Benefits	Already implemented	✓	
09	Differences within the reconciled Direct Debit amounts should be detected and rectified promptly.	Medium	Agreed. Income on the Academy system matches, but there are errors within the spreadsheet, which are giving wrong results. A lot of staff resources are spent trying to find the errors. When the processes are reviewed, the spreadsheet will be discontinued and the balancing module on the Academy system will be used to carry out income reconciliations. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	
10	As part of a wider Academy system access review: 1) The System Administrator role should be defined and access rights amended accordingly. 2) Access rights for Academy system users should be reviewed to ensure access granted is commensurate with each role. 3) Leavers should be promptly removed from Academy.	High	Agreed. This action will be carried out by the Systems Administrator. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	To commence with immediate effect	*	

Budget Monitoring							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Recommendation to be considered post SIAS comparative review (currently in progress):</p> <ol style="list-style-type: none"> 1) Procedure notes for the new system should be documented to reflect changes in established processes. 2) Thereafter, review of these procedure notes should be undertaken periodically. 	Merits Attention	<p>Agreed that procedure notes should always be documented and kept up to date however, our procedure notes remain fit for purpose.</p> <p>Position – May 2014 Not yet due</p>	Finance Managers (Stephen Exton / Brian Collett)	30 September 2014 (Not yet due)	*	
02	<p>Recommendation to be considered post SIAS comparative review (currently in progress):</p> <ol style="list-style-type: none"> 1) The requirement for Heads of Service / budget holders to submit budget returns, including nil-returns, each month should be reinforced to provide assurance that budgets are being monitored. 2) Services not sending any returns should be chased by the Finance Shared Service to ensure compliance with the established process. 	Medium	<p>Agreed. Finance does continuously seek to obtain full Heads of Service compliance. The latter are fully aware of their responsibilities.</p> <p>Limited resource in Finance does not allow for oversight role. However, Finance will remind all Heads of Services of their budget responsibilities.</p> <p>Non-responses will be escalated to Leadership Team.</p> <p>Position – May 2014 Not yet due</p>	Heads of Services (Leadership Team) & Finance Managers (Stephen Exton / Brian Collett)	31 July 2014 (Not yet due)	*	

Creditors							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	<p>1) Backing documentation should be received in all cases prior to the creation of a new supplier account.</p> <p>2) Segregation of duties should be enforced to ensure that all new supplier accounts created are reviewed by a second, senior member of staff within the Accounts Payable team.</p> <p>3) Independent checks to confirm amendments to supplier details should be recorded on the written request for the amendment in all cases.</p> <p>4) A regular report of changes to supplier bank details should be run and reviewed by an independent officer prior to the release of payments to ensure that all such changes are appropriate.</p>	High	<p>New suppliers are created by 3 routes:</p> <p>1. Payment voucher - request - has 2 people in the request so no further control is required.</p> <p>2. Supplier pack – Accounts Payable will create these suppliers and the supplier code will be confirmed by another member of the team.</p> <p>3. New suppliers -requested via Budget Monitor II -the Senior Finance Officer will remind staff to retain hard copies of the original details used to request the new supplier.</p> <p>Consideration will be given to creating a form to be completed when amending bank details to ensure a standard approach. Will review whether printing the BM II report is sufficient or a bespoke report on a monthly basis. Existing Finance resources will be a limiting factor.</p> <p>Position – May 2014 Not yet due</p>	Tracy Langley – Senior Finance Officer	<p>30 September 2014 (Not yet due)</p> <p>30 September 2014 (Not yet due)</p> <p>30 September 2014 (Not yet due)</p>	<p>x</p> <p>x</p> <p>x</p>	
02	Where trends are identified in departments which persistently raise a high level of retrospective purchase orders, target messages and/or training should be provided.	Merits Attention	<p>Reports will be made to Management Board and Leadership team to highlight the issue and encourage the following of Financial Procedure Rules (FPRs). New training sessions are planned for on FPRs.</p> <p>Position – May 2014 Report prepared and passed to Director of Finance to present to Leadership/Management 22/5/14.</p>	Tracy Langley – Senior Finance Officer	30 September 2014	✓	

WBC Internal Audit Recommendations Follow Up – May 2014

APPENDIX 3

Creditors							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	<p>i) Reminders should be circulated regarding prompt forwarding of invoices to Accounts Payable.</p> <p>ii) Ongoing monitoring to identify any departments or individuals who are repeatedly late in forwarding invoices to Accounts Payable should be undertaken and action taken to address any issues identified.</p>	Merits Attention	<p>Already in practice - staff will continue to be reminded on a regular basis.</p> <p>Position – May 2014 Implemented</p>	Tracy Langley – Senior Finance Officer	Implemented and on-going	✓	
04	A regular review should take place to ensure that card holder limits are commensurate with roles and responsibilities and Council requirements. Such reviews could be integrated into the existing process to review authorisation limits with heads of service.	Merits Attention	<p>Procedure notes and policies rarely change but are kept under review. Agreed to implement a review with Heads of Service.</p> <p>Position – May 2014 Heads of Service have been contacted for confirmation of limits awaiting responses. 22/05/14.</p>	Tracy Langley – Senior Finance Officer	30 September 2014 (Not yet due)	*	

Main Accounting							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Access rights of general users to e-Financials / general ledger, as well as those with enhanced administrator rights, should be reviewed on a regular basis, e.g. annually.	Medium	Not considered a significant risk. Only Finance staff are able to make changes to data / records. No new Finance staff set-up since the last reviews. A review of access rights will be undertaken.	Tracy Langley – Senior Finance Officer	30 September 2014 (Not yet due)	*	

Main Accounting							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	This control procedure should be evidenced, either through an electronic audit trail on e-Fin, or confirmed by a senior officer for review purposes.		Position – May 2014 Not yet due				
02	Bank reconciliations should be carried out on a monthly basis (good practice is within 30 days of the month end) and the reconciliations should be signed and dated by the preparer and reviewer.	Medium	<p>Weekly cash reconciliations performed between the income system, general ledger and (downloaded) bank statements. The frequency of this reconciliation is reviewed in the light of issues arising, available resources and priorities within the Finance Shared Service.</p> <p>Monthly bank reconciliations not a priority in the first half of the financial year (resources employed on year-end). Compensating controls in place and current arrangements are adequate and proportionate. Monthly bank reconciliations performed in the second half of the year - 31 March bank reconciliation was completed on 2 April.</p> <p>Position – May 2014 Implemented</p>	Richard Hammerman – Finance Manager	Implemented	✓	
03	Control account reconciliations should be carried out on a monthly basis and the reconciliations signed and dated by the preparer and reviewer.	Merits Attention	<p>Monthly payroll reconciliations by Finance not a priority in the first half of the financial year (limited resources employed on year-end).</p> <p>There are no control accounts for NNDR and Council Tax on the ABS General Ledger – Revenue's Academy is a stand-alone system and Collection Fund reports are produced at the year end.</p>	Richard Hammerman – Finance Manager	Implemented	✓	

WBC Internal Audit Recommendations Follow Up – May 2014

APPENDIX 3

Main Accounting							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position – May 2014 Implemented				

Debtors							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Evidence should be retained for all amendments to customer details.	Merits Attention	Agreed – this should not be the case. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 June 2014 (Not yet due)	*	
02	i) Remind staff of the need to follow up aged debt in accordance with Council policy. ii) Increase monitoring of aged debt categories to ensure that debts are being chased in accordance with debt recovery procedures.	Medium	A root and branch review of this team is due to take place in Q1. The issue has been identified already and an aged debt analysis will be reported to Leadership / Management Board starting from 1 April 2014. This will include a review of bailiffs / committals and the re-introduction of bankruptcy action. It is expected that a bailiff module in Academy is to be turned on subject to ICT availability which will give better management information about debts with the bailiffs. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	

WBC Internal Audit Recommendations Follow Up – May 2014

APPENDIX 3

Debtors							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	<p>i) Explore the possibility of implementing system enforced segregation of duties between raising a credit notes and authorising them, for example an inbuilt workflow which does not release the credit note until authorised by a second individual.</p> <p>ii) As a deterrent and to improve accuracy consider obtaining authorisation from the individual or service who raised the initial request.</p>	Medium	<p>It is intended to introduce a QA process into Revenues during Q2. This will include 10% sampling of cases which will be documented.</p> <p>Position – May 2014 Not yet due</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	
04	The backlog of outstanding write-offs should be cleared.	Medium	<p>Write offs were not done as write off codes had not been input into EV Academy. These were done in March 2014 and some write offs have been done. The intention is that these are done monthly from now on.</p> <p>Position – May 2014 Implemented</p>	Robert Della-Sala, Head of Revenues and Benefits	Implemented	✓	