

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>Dec 2012</p> <p>May 2013</p> <p>Dec 2013</p> <p>Mar 2014</p> <p>TBC</p> <p>November 2014</p>

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Final report issued January 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<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> <p>Position – August 2014 Ongoing issues with the performance of Appgate, the W3R homeworking solution, and therefore the rollout has been suspended until a resolution has been found.</p> <p>Position – October 2014 Appgate issues resolved. Tokens are now being reissued to W3R.</p> <p>Position – February 2015 Completed</p>				
09	Management should ensure that security settings on mobile device handsets such as iPhones enforce the following settings:	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>	ICT Client Manager	March 2013	*	<p>March 2014</p> <p>Dec 2015 (Not yet due)</p>

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Final report issued January 2012

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	<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 short distance data transfer; and 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 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 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>				

WBC Internal Audit Recommendations Follow Up – February 2015

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Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<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 to Dec 2015, in line with PSN requirements to manage data on mobile devices.</p> <p>Position – May 2014 Recommendation not yet due for implementation.</p> <p>Position – August 2014 Not yet due</p> <p>Position – October 2014 Not yet due</p> <p>Position – February 2015 Not yet due</p>				

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> <p>Feb 2015</p> <p>June 2015</p>

WBC Internal Audit Recommendations Follow Up – February 2015

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IT Project Management 2011/12							
Final report issued November 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x 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> <p>Position – August 2014 On track. Report to be completed by end of September.</p> <p>Position - October 2014 IT Strategy Report Completed. Requires sign off and agreed way forward from both Councils.</p> <p>Position – February 2015 IT Strategy Report Completed. Requires sign off and agreed way forward from both Councils. Revision of dates will fall in line with budget setting for Sept 2015.</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 place.	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> <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</p>	ICT Client Manager	May 2013	<p>*</p> <p>(In progress)</p>	<p>Dec 2013</p> <p>May 2014</p> <p>Sept 2014</p> <p>Oct 2014</p> <p>Feb 2015</p> <p>TBC</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
			<p>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> <p>Position – August 2014 Revised backup solutions documented and are currently being costed by Capita ready for implementation in line with the data centre migration. Backup solution implementation target was mid Sept, and has been revised to end of Oct 2014.</p> <p>Position - October 2014 As above. DC move timeframe extended to migrate services/hardware from mid Dec 2014 to end of Jan 2015.</p> <p>Position – February 2015 DC Migration delayed indefinitely. DR planning moved to Account Recovery works.</p>				
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	Essential	<p>Agreed</p> <p>Position - January 2013 A DR test is being planned before the service is transferred to Capita are expected to</p>	ICT Client Manager	March 2013	* (part resolved)	<p>Dec 2013</p> <p>Apr 2014</p> <p>June 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
	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.		<p>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> <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</p>				<p>Dec 2014</p> <p>Feb 2015</p> <p>TBC</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
			<p>of June 2014.</p> <p>Position – May 2014 In progress. DR test to be scheduled in line with data centre migration plans.</p> <p>Position – August 2014 Data Centre Migration scope has expanded to include additional works to de-risk “Lift and shift” of W3R equipment. For example where there is aged equipment e.g. file and print server for Watford, this data will be transferred to the new SAN (Storage Area Network) prior to the move itself. This has therefore contributed to the movement of the Data Centre migration deadlines.</p> <p>Position - October 2014 As above. DC move timeframe extended to migrate services/hardware from mid Dec 2014 to end of Jan 2015.</p> <p>Position – February 2015 DC Migration delayed indefinitely. DR planning moved to Account Recovery works.</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 Nov 2014 Feb 2015 TBC

IT Server Virtualisation (ICT) 2012/13

Final report issued December 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x 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> <p>Position – August 2014 This is progressing as per the update above. Data Centre Migration scope has expanded to include additional works to de-risk “Lift and shift” of W3R equipment.</p> <p>Position - October 2014 As above. DC move timeframe extended to migrate services/hardware from mid Dec 2014 to end of Jan 2015.</p> <p>Position – February 2015 No progress</p>				

Risk Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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> <p>Position – August 2014 Action plans discussed at Group. Not yet implemented.</p> <p>Position – November 2014 Not yet due</p> <p>Position – February 2015 We have not yet developed action plans this will need to be deferred to September 2015.</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> <p>Mar 2015</p> <p>Sept 2015</p>

Audit Plan 2013/14

Procurement and Contract Management Baseline Assessment 2013/14							
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> <p>Position – August 2014 Not yet due</p> <p>Position – November 2014 In progress</p> <p>Position – February 2015 The Toolkit Task Group has met regularly and all the basic documents have been prepared with others to be added as and</p>	Corporate Procurement Manager	31 January 2014	✓	<p>31 March 2014</p> <p>November 2014</p> <p>31 Jan 2015</p>

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Procurement and Contract Management Baseline Assessment 2013/14 Final report issued October 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			when required. The style and format of the Toolkit is being developed and a formal launch event is planned at the next formal meeting of the full Contract Management Forum in May 2015.				

Housing Redesign 2013/14 Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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	Position – November 2013 Not yet due 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. 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. Position – August 2014 Workshop has taken place and partners have proposed options regarding the Herts Choice	Housing Supply Manager	31 March 2014	*	28 July 2014 31 December 2014

Housing Redesign 2013/14 Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Homes Service Level agreements which set out how much of the shortlisting process is carried out by registered providers. Good practice regarding verification of applicants to be circulated for partner consideration. Partners need to assess the resources required to carry out more or less of the shortlisting process and appropriate redrafting of SLAs and training will need to be undertaken.</p> <p>Position – November 2014 Further workshop scheduled 17 November.</p> <p>Position – February 2015 No update received</p>				
07	Housing assessments and short-listing systems should be fully documented at the earliest opportunity.	Medium	<p>Position – November 2013 Not yet due</p> <p>Position – February 2014 Not yet due. Shortlisting process has been documented. Housing assessments work to be progressed in February 2014.</p> <p>Position – May 2014 Systems most sensibly to be documented as part of implementation of new Nomination Policy.</p> <p>Position – August 2014 Not yet due</p> <p>Position – November 2014 As above – processes in design phase as part of implementation (go live date now April 15).</p>	<p>Housing Supply Manager</p> <p>Housing Demand Manager</p>	31 March 2014	*	<p>November 2014</p> <p>April 2015 (Not yet due)</p>

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Housing Redesign 2013/14

Final report issued December 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			Position – February 2015 Not yet due				

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team 2013/14

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> <p>Position – August 2014 The fraud service with Sfis scheduled for 2015 has lost 2 members of staff. It is currently exploring options. Until this position is agreed no changes are appropriate as it would take resources away from reactive referrals. Matter to be agreed by Jo Wagstaffe.</p> <p>Position – October 2014 Not yet due</p>	Fraud Manager	1 June 2014	x	Dec 14 Dec 15

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team 2013/14							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position – February 2015 The position remains the same. Whilst we have a significant reduction in staff we cannot allocate resources to additional proactive work. This will change in Dec 2015 when some HB transfers to SFIS.</p>				
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> <p>Position – August 2014 The fraud service with Sfis scheduled for 2015 has lost 2 members of staff. It is currently exploring options including exercises appropriate to identify empty properties and NNDR avoidance. Until this position is agreed no changes are appropriate as it would take resources away from reactive referrals. Matter to be agreed by Jo Wagstaffe.</p> <p>Position – October 2014 Not yet due</p> <p>Position – February 2015 The position remains the same. Whilst we have a significant reduction in staff we cannot allocate resources to additional proactive work. This will change in Dec 2015 when some HB transfers to SFIS. Some reactive enquiries are ongoing</p>	Fraud Manager	1 June 2014	*	Dec 14 Dec 15

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team 2013/14

Final report issued February 2014

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			however.				
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 Not yet due</p> <p>Position – August 2014 We have data from NFI to explore with Revs and Bens – this is proactive in addition to matching that takes place with County. It is yet to be assessed.</p> <p>Position – October 2014 Not yet due.</p> <p>Position – February 2015 SPD data should be received back from exercise in March 2015.</p>	Fraud Manager	1 June 2014	x	Dec 14 Apr 15

Council Tax 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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> <p>A plan will be in place by the end of May 2014 to undertake a rolling review throughout 2014/15.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014 Not yet due</p> <p>Position – October 2014 We have completed the full SPD Review with Datank (as at 30/9) and have now also started a review of Disabled discounts and student exemptions. The system is being cleansed so that we have review dates for all discount types going forward with no open ended awards.</p> <p>Position – February 2015 Not yet due</p>	Robert Della-Sala, Head of Revenues and Benefits	In year and completed by 31 March 2015	*	
09	Differences within the reconciled Direct Debit amounts should be detected and rectified promptly.	Medium	<p>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.</p> <p>When the processes are reviewed, the spreadsheet will be discontinued and the</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014	*	31 March 2015 (Not yet due)

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Council Tax 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			balancing module on the Academy system will be used to carry out income reconciliations. Position – May 2014 Not yet due Position – August 2014 Not yet due Position – October 2014 In progress Position – February 2015 In progress				

Budget Monitoring 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Recommendation to be considered post SIAS comparative review (currently in progress): 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	Agreed that procedure notes should always be documented and kept up to date however, our procedure notes remain fit for purpose. Position – May 2014 Not yet due Position – August 2014 Not yet due Position – November 2014 Date extended	Finance Managers (Stephen Exton / Bryan Collett)	30 September 2014	✓	31 Dec 2014

Budget Monitoring 2013/14

Final report issued April 2014

			Position – February 2015 Procedure notes written.			✓	
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Creditors 2013/14

Final report issued April 2014

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
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> <p>Position – August 2014 Review undertaken for Watford May 2014. Three Rivers will be reviewed by the Head of Finance shortly. We are looking to change card providers in the near future so a full review will be made then.</p> <p>Position - October 2014 Joanne Wagstaffe agreed existing limits but a review of card holders is being undertaken now so the whole situation will be reviewed.</p> <p>Position – February 2015 Three Rivers – all reviewed as the Procurement cards have moved to Lloyds</p>	Tracy Langley – Senior Finance Officer	30 September 2014	<p>✓</p> <p>✓</p>	31 Dec 2014

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Creditors 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			as opposed to Barclaycard. Waiting for this to bed in and will then move the Watford users to Lloyds and review all. Watford therefore done in May 2014 and TRDC December 2014 – Recommendation therefore resolved.				

Main Accounting 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>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.</p> <p>This control procedure should be evidenced, either through an electronic audit trail on e-Fin, or confirmed by a senior officer for review purposes.</p>	Medium	<p>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.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014 Not yet done will be completed by End of December 2014 together with a review approval levels.</p> <p>Position – October 2014 Not yet due</p> <p>Position – February 2015 Not yet done –Revised deadline April 2015.</p>	Tracy Langley – Senior Finance Officer	30 September 2014	*	<p>31 December 2014</p> <p>30 June 2015</p>

Debtors 2013/14							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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	<p>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.</p> <p>This will include a review of bailiffs / committals and the re-introduction of bankruptcy action.</p> <p>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.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014 Aged debts are now being monitored on a monthly basis and reported to Leadership Board. Bailiff monitoring has just started. The bailiff module will not be implemented due to on-going IT problems.</p> <p>Position – October 2014 Bailiff module will go live by 31/12/14. All aged debts are now being monitored monthly. Work has started on liquidation/bankruptcy cases.</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014	*	31 March 2015 (Not yet due)

WBC Internal Audit Recommendations Follow Up – February 2015

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Debtors 2013/14							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position – February 2015 A handful of cases have been referred to Legal and cases will shortly be passed to our new Bailiffs – Target date 28/02/15 awaiting Capita SQL guidance.				
03	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. ii) As a deterrent and to improve accuracy consider obtaining authorisation from the individual or service who raised the initial request.	Medium	It is intended to introduce a QA process into Revenues during Q2. This will include 10% sampling of cases which will be documented. Position – May 2014 Not yet due Position – August 2014 Position – October 2014 Not yet due Position – February 2015 Still awaiting ANITE upgrade.	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014	*	31 March 2015 (Not yet due)

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Management should ensure that the Information Security policy is published and communicated to staff	Medium	Information Security Policy is in the process of being updated again due to the data classification scheme change by central	Emma Tiernan – ICT Section Head	30 September 2014	✓	Nov 2014 Dec 2014

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	<p>at the earliest opportunity.</p> <p>As the same is dependent on the security awareness training programme, management should prioritise the training programme to ensure staff are trained and aware of their security responsibilities.</p>		<p>government from April 1st 2014.</p> <p>Information Security training module needs to be altered to reflect the classification change and then deployed in conjunction with the policies to all users of the network.</p> <p>Position – August 2014 Not yet due</p> <p>Position - October 2014 Policy changes including revision of data classification scheme approved at ITSG – Aug 5 meeting. Agreed that data classification training required as part of Info Sec training module. Currently being drafted.</p> <p>Position – February 2015 Completed</p>			✓	
02	<p>ICT Management, in conjunction with Capita, should conduct a detailed risk assessment to ensure all key risks and mitigating controls are identified.</p> <p>Specifically, cyber risks should be considered at the appropriate level on a regular basis by appropriately experienced / qualified staff.</p> <p>Management should be clear on the objective of the risk assessment (for example, what are they trying to protect) and have clarity over what is critical to both Councils.</p> <p>The risk assessment should capture</p>	Medium	<p>Cyber risk has been included as a specific agenda item on the Information Security fortnightly meeting.</p> <p>Risk assessment will be scheduled as a high priority, with a view to working with Capita to update the risk register accordingly.</p> <p>Regarding establishing what the Council is trying to protect, this is a large task around classifying Council data, hence the Dec 2014 target date.</p> <p>Position – August 2014 Information Security training module drafted.</p> <p>Security policy revision to include Data</p>	Emma Tiernan – ICT Section Head	31 December 2014	✓	

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	both internal and external threats and particularly focus on user awareness and training.		Classification completed and approved at ITSG – 5 th August 2014. Position – October 2014 Not yet due Position – February 2015 Completed			✓	
03	Management should ensure the data loss prevention policy is developed and published at the earliest. As part of this process, management should: a) Consider all possible media for data loss and risk assess the various options. b) Encryption procedures should be considered to ensure only authorised devices are used. c) User training should be considered a key element of the process to enable a successful rollout.	High	a) Encrypted media devices are in the process of being deployed, however the aged desktop estate restricts a technical ability to “use” to Council devices only. This requirement to restrict will be included within the “IT Improvement Roadmap”. b) Existing policies will be reviewed, updated accordingly and changes reflected within the Information Security training e-module. Position – August 2014 a) Not Yet Due b) Policies updated and approved at 8 th Aug 2014 ITSG and training module drafted. Position – October 2014 Part A - Not yet due. This is within scope of ModerniseIT. Part B – Policies revised and updated. Info Sec e-learning module currently being written.	Emma Tiernan – ICT Section Head	30 June 2015 (Not yet due) 30 September 2014	* ✓	 Dec 2014

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			Position – February 2015 a) Still in progress – encrypted usb keys currently being deployed.				
04	A periodic security training plan should be developed to ensure all staff at the Councils are aware of their responsibilities. The training plan should be incorporated for new joiners and existing staff.	Medium	<p>In progress. This requires updating as per the recommendations above, as well as to reflect the change in data classification terms.</p> <p>Position – August 2014 Drafted – This will be written within Composica software– on site electronic training tool. All users will be tracked as they complete the training.</p> <p>Position – October 2014 As above. This is in progress.</p> <p>Position – February 2015 Completed and rolled out to staff.</p>	Emma Tiernan – ICT Section Head	30 September 2014	<p>✓</p> <p>✓</p>	<p>Nov 2014</p> <p>Dec 2014</p>
05	Management should ensure that procedures performed by Capita to identify security threats are evidenced and captured for review at the monthly service reporting meeting. Such procedures, where considered as controls, should be documented within the risk register (please refer to point 2 above).	Medium	<p>Monthly security management information reporting is in place. This needs to be developed further to align with appropriate actions on the operational risk register.</p> <p>Position – August 2014 In progress, operational risk register is in the process of being reviewed.</p> <p>Position – October 2014 This recommendation has been delayed due to a change in Capita staffing. The service delivery manager whose responsibility this is has been exited and is currently being replaced. Please note monthly Info Sec reporting is in place.</p>	Emma Tiernan – ICT Section Head	30 September 2014	✓	Dec 2014

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			Position – February 2015 Completed			✓	
06	Management should ensure that a user access policy is drafted and published. Management could consider including the policy requirements as part of the existing IT Security policy.	Merits Attention	<p>The policy is to be created.</p> <p>Position – August 2014 Not yet due</p> <p>Position – October 2014 Not yet due</p> <p>Position – February 2015 Completed</p>	Emma Tiernan – ICT Section Head	31 December 2014	<p>✓</p> <p>✓</p>	
07	Management should ensure that leaver accounts are removed on a timely basis. Leaver accounts should be disabled immediately after the leaving date and deleted after a short period of time.	Medium	<p>As per recommendation 6, a user management policy should be created with associated procedures. This needs to be deployed appropriately to staff.</p> <p>Section Head to take this up with Capita Service Delivery Management.</p> <p>Position – August 2014 Not yet due</p> <p>Position – October 2014 Not yet due</p> <p>Position – February 2015 Completed</p>	Emma Tiernan – ICT Section Head	31 December 2014	<p>✓</p> <p>✓</p>	
08	A process should be implemented to review incidents on a monthly basis and analyse the impact of such	Merits Attention	In progress. Vacant ICT Client Manager post filled as at 6 th of May 2014. Statistics and performance management information is	Emma Tiernan – ICT Section Head	30 September 2014	✓	Dec 2014

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	incidents. Further, this review should identify actions to be taken to prevent such incidents from taking place in the future.		<p>reviewed by the client management team on a monthly basis and reported to IT steering group. Provision of trend information and problem management is not currently as effective as it needs to be.</p> <p>Position – August 2014 W3R client management team has passed an account improvement plan to Capita, included within this is a focus on problem management. In addition to this W3R have provided Capita with a detailed requirements list in relation to management information to be provided with a specific focus on trending.</p> <p>Position – October 2014 As above – account recovery is in progress.</p> <p>Position – February 2015 Completed</p>			✓	
09	There should be formal, scheduled review and testing of the Disaster Recovery Plan on a periodic basis.	Medium	<p>In progress. Agreed as an outcome and deliverable of the data centre migration.</p> <p>Position – August 2014 Not yet due</p> <p>Position – October 2014 Deadline revised in line with DC move.</p> <p>Position – February 2015 No progress – moved into recovery.</p>	Emma Tiernan – ICT Section Head	31 December 2014	*	Feb 2015 June 2015

Health Campus 2013/14 Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	The Council should confirm and approve the project methodology to be used.	Medium	<p>Business Plans for the infrastructure and each development zone are being updated setting out milestones/target dates, risks and issues as well as financial monitoring information. Any issues on the critical path will be highlighted.</p> <p>These will be reviewed on an on-going basis at both Operational Board and Partnership Board meetings.</p> <p>Position – August 2014 Detailed business plans are being prepared and will shortly be issued in draft form.</p> <p>Position – November 2014 Not yet due</p> <p>Position – February 2015 The project has experienced delays due to cost pressure and value engineering is being undertaken on the project which has delayed matters by around 3 months. It is now anticipated that the infrastructure and the first phase of the development will be produced for approval in March 2015.</p>	Programme Manager	30 June 2014	*	Dec 14 Mar 15
05	A detailed benefits realisation plan should be put in place at the earliest opportunity. This should be approved by the Partnership Board.	Medium	<p>Summary of discussion on 30 April:</p> <p>Management is confident that outputs are clear in the BAFO document and business plan. These relate to job creation and land remediation.</p> <p>Detailed plans for delivery are being developed which will specify success factors</p>	Programme Manager	30 June 2014	*	Dec 14 Mar 15

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Health Campus 2013/14 Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>associated with delivery of benefits.</p> <p>Position – August 2014 This work is in hand and a full report is anticipated by Dec 2014.</p> <p>Position – November 2014 Not yet due</p> <p>Position – February 2015 The issue of benefits generated is directly linked to the production of the business plans mentioned above and similarly delayed to March 2015.</p>				
06	Resilience can be improved through assurance that effective knowledge management systems are in place and that project documentation is readily accessible by the appropriate officers.	Medium	<p>Summary of discussion on 30 April:</p> <p>Management are confident that there is resilience in this area with shared level of management team ownership / oversight of the project.</p> <p>Knowledge management arrangements will be reviewed.</p> <p>Since financial close of the agreement with Kier in June 2013, the methodology and key tasks for the projects are clearly set out in minutes of Operational and Partnership Board.</p> <p>As the scheme progress, the bespoke nature of the development and the knowledge is being dissipated widely amongst other senior staff.</p> <p>Position – August 2014</p>	Programme Manager	31 March 2015 and on-going	* (part met)	Jun 15

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Health Campus 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Once draft business plans are issued in the next 6 weeks they will further ensure that information and management systems are passed on as more people get involved in delivery stages.</p> <p>Position – November 2014 Not yet due</p> <p>Position – February 2015 The resilience and knowledge transfer is being dissipated throughout the organisation for the early phases and this objective has been partially achieved. Further work however is required to fully achieve this goal which is anticipated in June 2015.</p>				

Health & Safety 2013/14							
Final report issued July 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>Ensure that actions arising from risk assessments are centrally recorded, allocated an owner, and actively monitored to ensure that they are completed on a timely basis.</p> <p>Introduce supervisory review which acts to hold responsible officers to account regarding the completion of</p>	High	<p>Instruct suitably qualified contractor to execute environmental clean-up of key identified areas from the plan. Update asbestos management plan to record these works. Place on file and copy to site log.</p> <p>Position – August 2014 Not yet due</p>	Ian Browne - Head of Facilities Management	30 September 2014	* (part met)	May 2015 (Not yet due)

Health & Safety 2013/14							
Final report issued July 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>risk assessment actions.</p> <p>Retain evidence of completion and sign-off centrally and on-site.</p>		<p>Position – November 2014</p> <p>All accessible areas have been cleared from Town Hall and are now returned to use. Additional debris was discovered in risers during this process which has been scheduled in for removal May 2015 or once heating system has been turned off.</p> <p>Position – February 2015</p> <p>Asbestos register has been completed with all known sources identified and recorded. Any actions also recorded against this document and the Policy & Management Plan have been updated in line with these actions.</p> <p>Outstanding actions form part of the ongoing management plan.</p>				
04	<p>Those staff members responsible for the management of asbestos must be made fully aware, through asbestos awareness training, of the importance of issuing work permits, as well as completing asbestos logs, and their responsibility for doing so.</p> <p>Access requested by, and granted to, sub-contractors should be centrally logged by Buildings Managers.</p> <p>Building Managers should ensure that inspections of those properties containing asbestos are carried out at least once a year, and that a central log is maintained detailing the date of</p>	Medium	<p>Create contact register of responsible persons and provide responsible persons training for identified Buildings Managers and key personnel. Insert into Asbestos Management Plan.</p> <p>Arrange for refresher programme to be annualised.</p> <p>Deliver an annualised programme of asbestos inspections by independent Company to ensure risk management is robust and identification of material degradation is noted for appropriate action.</p> <p>Position – August 2014</p> <p>Not yet due</p>	Ian Browne - Head of Facilities Management	31 March 2015 (Part completed - training regime being finalised and agreed with Supplier) (Not yet due)	* Part met)	

Health & Safety 2013/14 Final report issued July 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	<p>the inspection and the inspection outcomes.</p> <p>On-going monitoring of Buildings Managers should take place through spot checks, which will ensure that where work has been carried out on these properties, the asbestos log is being completed for the buildings.</p>		<p>Position – November 2014 Responsible persons training module and management package is in draft for approval and subsequent roll out to meet deadline.</p> <p>Annualised Asbestos Inspections have been instructed through Appointed Compliance Contractor and will now take place as a matter of course.</p> <p>Position – February 2015 Responsible persons training module circulated for comment and feedback. Final version being prepared for release and implementation once Service Heads have approved staff involvement. This forms part of a wider programme of awareness training to cover all aspects of statutory building compliance.</p>				

Audit Plan 2014/15

SLM & HQ Theatres Contract Management 2014/15							
Final report issued July 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Management should review the existing contract management procedures to ensure that these summarise the salient points from the contracts and provide a high level narrative on how the client team monitors the performance of each contractor in delivering agreed service levels and quality standards. It is good practice to include a version control on operating procedures in order to evidence review dates, and ensure that the documentation is reviewed at least on annual basis.	Merits Attention	<p>There is a guide to the leisure contract currently in place, however it requires updating and this will be actioned within the next quarter with a review mechanism in place.</p> <p>Position – August 2014 Not yet due</p> <p>Position – November 2014 This is underway and will be completed by the amended deadline.</p> <p>Position – February 2015 A contract 'lite' document is being developed and will be completed by the amended deadline.</p>	Prema Mani – Commissioning Manager	31 October 2014	*	31 March 2015 (Not yet due)
03	For both contracts, management should consider maintaining a shared risk register. A good example would be the shared risk register for the contract with Veolia.	Merits Attention	<p>We are already looking at the Veolia joint risk register template and will raise this with SLM at our meeting on 28th August.</p> <p>Position – August 2014 Not yet due</p> <p>Position – November 2014 This is underway. Meeting with SLM in December to discuss and finalise. We will be developing a joint risk register with HQ Theatres to be finalised by March 2015.</p> <p>Position – February 2015</p>	Prema Mani – Commissioning Manager	31 October 2014	*	31 March 2015 (Not yet due)

SLM & HQ Theatres Contract Management 2014/15

Final report issued July 2014

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Initial meeting with SLM – document being finalised anticipated this will be completed end of February and HQ Theatres will be completed by end of March 2015.				
06	Whilst noting that Quest is included on the agenda for the contract review meetings with SLM, management and SLM should consider developing a formal action plan to ensure that both leisure centres achieve Quest accreditation before the existing contracts expire.	Merits Attention	<p>Watford Central have their Quest inspection early Oct 2014 but results will not be immediately known.</p> <p>Watford Woodside have been asked to inform us of the date of their Quest inspection.</p> <p>Position – August 2014 Not yet due</p> <p>Position – November 2014 Central achieved their QUEST accreditation in October. Woodside have now submitted their application for QUEST.</p> <p>Position – February 2015 Woodside have been advised that the assessment is likely to take place in May 2015. They will provide details of the exact dates when they receive this.</p>	Prema Mani – Commissioning Manager	31 March 2015 (Not yet due)	*	

NDR Anti-Avoidance Arrangements 2014/15

Final report issued October 2014

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	<p>Consideration should be given to updating the Watford and Three Rivers Councils websites to include information on NDR avoidance that may deter the use of avoidance tactics.</p> <p>Typical wording could include:</p> <p>"If regular periods of short term occupation at a property exist we may need further verification of occupation before we can re-award the void exemption. This may involve a visit to the premises by one of our Officers. It is important that if you intend to occupy a property for a short period of time that you contact us immediately. If you are the landlord of a property and assign a short term lease it is advisable to forward a copy of the tenancy agreement to our office to verify your entitlement to any subsequent exemptions."</p> <p>The recommendation should be considered as part of an overall review of the Revenues Service webpages, which currently provide limited information on how the service operates.</p>	Merits Attention	<p>Agreed – however will need IT assistance to update the web not just for this page but for all pages.</p> <p>Position - October 2014 Not yet due</p> <p>Position – February 2015 Ongoing, should meet 31/03/15 target date.</p>	Head of Revenues & Benefits	31 March 2015 (Not yet due)	x	

Council Tax 2014/15							
Final report issued December 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Revenues Officer(s) responsible for performance of the reconciliation of the VOA list to the Academy system should be required to sign and date the supporting documentation.	Merits Attention	In agreement as some VOA schedules were signed and some not. Position – February 2015 Implemented	Revenues Manager	With immediate effect	✓ ✓	
02	Internal Audit testing identified two cases (one for each Council) where diary dates had not been entered on the Academy system for an empty property and a case where probate relief was granted. Although inspections do take place, there is no pro-active contact with other parties e.g. solicitors, to ensure the exemption remains applicable.	Medium	The new Revenues Manager who started on 1 September 2014 identified the area during September, 2014, and plans are now in action for all staff to adhere to same procedures including diarising accounts to follow up Executor details etc. Position – February 2015 Procedures prepared and awaiting correspondence within Academy once Annual Billing testing completed.	Revenues Manager	With immediate effect	*	31 March 2015
03	Revenues Officers should be entering provisional end dates for Student Exemptions. An exercise should be performed to check existing Student Exemptions cases to ensure that dates are in place. This review should be undertaken annually in future.	Medium	The new Revenues Manager, who started on 1 September 2014, identified this area as a weakness and immediately ran a report, which staff are now working through on a monthly basis. This will be automated once the historic provisional end dates have been worked through. Position – February 2015 Procedures prepared and awaiting correspondence updated within Academy once Annual Billing testing completed.	Revenues Manager	31 December 2014	*	31 March 2015

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Council Tax 2014/15							
Final report issued December 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	Consideration should be given to the utilisation of 'autoceasing' functionality within the Academy system to automatically remove exemptions at the relevant end date.	Merits Attention	Automated process will start once historic cancellations are addressed. Position – February 2015 Run weekly on a Tuesday.	Revenues Manager	31 December 2014	✓ ✓	
05	Formal confirmation following verbal notification of a death should be requested and followed-up. The next of kin or executor of the estate should be asked to provide written evidence or complete a 'death form'.	Merits Attention	Area identified prior to Audit review and procedures in place now to diarise and follow up next of kin details. Position – February 2015 Procedures prepared and awaiting correspondence updated within Academy once Annual Billing testing completed.	Revenues Manager	With immediate effect	*	31 March 2015
06	Prior year suspense account entries should be reviewed, and where the payment cannot be linked with an account, the amounts written off.	Merits Attention	Revenues Manager has now spoken with Cash Office Team Leader who will be reviewing monthly. Position – February 2015 Cash Office Team Leader reviewing.	Revenues Manager	With immediate effect	*	31 March 2015

Debtors 2014/15							
Final report issued December 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Council should explore the possibility of developing an authorisation function within e-	Medium	Head of Service and Revenues Manager are currently looking at staffing structure to streamline processes.	Revenues Manager	31 March 2015	*	31 May 2015

Debtors 2014/15							
Final report issued December 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>Financials that will not allow the releasing of a credit note without appropriate authorisation from a second officer.</p> <p>Given that developments to the system may take some time to be implemented, in the interim a manual authorisation process should be introduced. A second officer should review and authorise all credit notes raised prior to being sent to the customers. Evidence, by way of a control sheet, should be retained to support the authorisation process.</p> <p>Part of the authorisation process should include a review of the evidence that supports the reason for the credit note. To aid the review, consideration should be given to allowing all services access to Anite.</p>		Position – February 2015 Ongoing				
02	<p>Debts should be recovered in accordance with the Debt Recovery Policy.</p> <p>The Council should investigate the possibility of automating the process for issuing reminder letters through system upgrades.</p> <p>Additionally, it would be beneficial for the Council to produce the letters and undertake recovery action at the same time each week to ensure that all customers are contacted in</p>	High	<p>Head of Service and Revenues Manager are currently looking at staffing structure to streamline processes, however, weekly reminders should be run and Revenues Manager will look at structuring current Council Tax & Business Rates recovery timetable to include Sundry Debt recovery timetable.</p> <p>Position – February 2015 Ongoing</p>	Revenues Manager	31 January 2015	*	31 May 2015

Debtors 2014/15							
Final report issued December 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✕ or ✓	Revised Deadline
	accordance with the Debt Recovery Policy.						
03	<p>We recommend that, initially, the Council undertake a process of reviewing all debts that have aged for more than 12 months. This process should include writing off debts as necessary and identifying where hold codes have been placed on debts.</p> <p>Upon completion of the above, we recommend that management consider using the aged debt report on periodic basis, perhaps monthly, to ensure that the appropriate recovery action has been taken for all debtors that have hold codes placed upon them. This will also allow management to identify where errors have been made that cause recovery action to be suspended or terminated.</p>	High	<p>Revenues Manager now leading with Aged Debt Analysis report to be reviewed monthly with a view to targeting 3 – 6 months plus in arrears as a matter of course.</p> <p>Position – February 2015 Ongoing in sync with Recovery Team Leader.</p>	Revenues Manager	With immediate effect	✕	30 April 2015
04	<p>We recommend that consideration is given to including the unit cost within the invoice to allow an arithmetic check to be performed by a second officer.</p> <p>Unit costs may be in the form of, but not limited to, weekly rental amounts, hourly rates for hire or one off costs relating to services provided.</p>	Merits Attention	<p>Head of Service will be exploring further with S151 Officer due to Shared Services and review of processes.</p> <p>Position – February 2015 Ongoing</p>	Revenues Manager	31 January 2015	✕	31 May 2015

IT Change Management 2014/15							
Final report issued January 2015							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	(a) We recommend that the completion and appropriate quality checking of all supporting documentation (technical, operational and user) by Capita is stated generally in the W3R Communication Plan (see (b) below) with specific Capita actions in this respect included in all Work Plans relating to W3R RFCs.	Medium	Accepted Position – February 2015 Not due	ICT Client Section Head & Capita Account Director	30 June 2015 (Not yet due)	✗	
	(b) We recommend that a copy of the Communication Plan for W3R is obtained from Capita and is then reviewed jointly to confirm / revise the specified local variances to the generic Capita central CM processes.	Medium	Accepted Position – February 2015 Not due	ICT Client Section Head & Capita Account Director	30 June 2015 (Not yet due)	✗	
	(c) We recommend that W3R is included by Capita at all stages of any revisions to the W3R Communication Plan.	Merits Attention	Accepted Position – February 2015 Not due	ICT Client Section Head & Capita Account Director	30 June 2015 (Not yet due)	✗	
02	(a) We recommend that there is appropriate liaison and confirmation between Capita and W3R to ensure clarity and agreed understanding regarding the categorisation of changes and the respective processes in each case.	Medium	Accepted Position – February 2015 Not due	ICT Client Section Head & Capita Account Director	30 June 2015 (Not yet due)	✗	

IT Change Management 2014/15							
Final report issued January 2015							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
	(b) We recommend that there is appropriate liaison and confirmation between Capita and W3R to obtain clarity and agreed understanding about the evaluation, scheduling and authorisation of changes, including the CAB processes, and to obtain reassurance about the quality checking that is carried out by Capita in this respect.	Merits Attention	Accepted Position – February 2015 Not due	ICT Client Section Head & Capita Account Director	30 June 2015 (Not yet due)	✗	
03	We recommend that the test plans and respective results are fully detailed and documented for each RFC as part of the relevant Work Plans. This should also include evidence of reviews carried out by Capita for ensuring that the testing complies with their defined process and that appropriate quality standards are met in this regard.	Medium	Accepted Position – February 2015 Not due	ICT Client Section Head & Capita Account Director	30 June 2015 (Not yet due)	✗	

NDR 2014/15							
Final report issued January 2015							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	<p>Procedures covering key risk areas within NDR 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 functions within the Academy system or other existing written guidance.</p>	Medium	<p>Whilst documentation is held within Academy, for less experienced staff two training sessions (morning and afternoon) during March 2015 have since been arranged.</p> <p>The Business Rates Officers will prepare updated procedures early part of 2015/16.</p> <p>Position - February 2015 Not early part of 2015/16 yet, however, both NDR Officers aware.</p>	Revenues Manager	30 June 2015 (Not yet due)	✗	
02	Management should complete periodic checks of a sample of voids and reliefs to ensure businesses are entitled to the relief and the sum is correctly calculated.	Merits Attention	<p>Agreed</p> <p>Position - February 2015 Yet to start awaiting Tablet / Module – Meeting arranged with Capita on 240315 re implementation.</p>	Revenues Manager	31 July 2015 (Not yet due)	✗	
03	The available hardware should be introduced within the inspection regime, with appropriate training given where necessary	Merits Attention	<p>To clarify, the Service has bought the Inspectors module (2010 I believe) but yet to purchase the required tablets to support implementation due to lack of IT support.</p> <p>Whilst the current Revenues Manager has implemented such a module at a previous authority this was implemented with the help of internal IT resources and CSS.</p> <p>Position - February 2015 Yet to start awaiting Tablet / Module – Meeting arranged with Capita on 240315 re implementation.</p>	Revenues Manager	31 July 2015 (Not yet due)	✗	

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04	Revenues officers should be reminded of the need to record adequate notes on individual account records to support actions and decisions taken.	Medium	Staff will be reminded immediately. Position - February 2015 Part of job now.	Revenues Manager until Billing Team Leader in place	Immediate effect	✓ ✓	
05	Overdue account reminders should be issued in accordance with expected timeframes.	Medium	Job now queued and diarised for NNDR Billing Officers to target weekly including Final Notices. Position - February 2015 Weekly Reminders and Final Notices targeted on Wednesday's.	Revenues Manager	Immediate effect	✓ ✓	
06	Management should undertake periodic checks of a sample of debts on-hold to ensure decisions being made by officers are valid and appropriate.	Medium	Spreadsheet created for Senior Officers to cursory check 3 Reminder, Final Notice and Summons suppressions. Position - February 2015 To start 01/04/15	Revenues Manager	1 April 2015 (Not yet due)	✗	
07	Management should undertake periodic checks of a sample of special payment arrangements to ensure decisions being made by officers are valid and proportionate.	Medium	Recovery Team Leader to review Arrangements monthly. Revenues Manager to look into Arrangement Manager module that is currently available within Academy. Position - February 2015 To start 30/04/15	Recovery Team Leader / Revenues Manager	30 April 2015 (Not yet due)	✗	
08	The backlog of recent cases should be sent to the new bailiffs. Reconciliations between Academy and the historic bailiffs should be performed and historic cases reviewed to ensure these remain	High	Not only will regular meetings be held during 2015/16 but monitoring and reconciliation of cases will be reviewed quarterly. At the time of the Revenues Managers comments, cases were being prepared to be sent to the three new Bailiff firms on 28	Revenues Manager	31 July 2015 (Not yet due)	✗	

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	under active consideration. Going forward, regular reconciliations of cases submitted to bailiffs should be completed to ensure all such cases are being monitored.		January 2015. Position - February 2015 First batch issued late January, 2015 – Booked meetings with 3 x Bailiff firms for April 2015.				
09	Write-offs should be prepared and processed and authorised in a timely manner.	High	Processes and procedures are now in place for regular monthly write offs, of which first batch (TRDC) processed at time of writing comments. Position - February 2015 Ongoing monthly authorisations.	Revenues Manager	31 January 2015	✓ ✓	
10	The NDR Officer(s) responsible for performance of the reconciliation of the VOA list to the Academy system should be required to sign and date the supporting documentation.	Merits Attention	NNDR Billing Officers advised. Position - February 2015 Part of process / job.	Revenues Manager	Immediate effect	✓ ✓	