Audit Plan 2010/11

IT Service Desk and Change Management 2010/11							
Final report issued March 2011							
Ref No.	**Recommendation**	**Priority**	**Action to Date**	**Responsibility**	**Deadline**	**Resolved × or ✓**	**Revised Deadline**
01	The Service Catalogue should be updated and finalised to ensure it contains a listing of all the current services being provided by ICT. Once finalised, the Service Desk contact details and fault reporting procedures should be made available to all Watford and Three Rivers staff on the intranet.	Important	Position – August 2011 This work has been placed on hold and priority has been given to other work streams and projects. ICT is currently conducting an options appraisal of alternative models of service delivery, which may mean that staff interact with the service desk differently from 1 Oct 2012. Position – February 2012 As at August 2011 above. Position - June 2012 Update regarding IT Tender is that any potential transition to an outsourced provider would be early 2013. Position - August 2012 No change from June update 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. Position - January 2013 Provision of a Service Request Catalogue is part of the Capita proposal. This will define services and items that can be ordered by the Councils users. The interface to Service Desk will be	ICT Client Manager	June 2011	✓	On hold May 2013 Sept 2013

IT Service Desk and Change Management 2010/11

Final report issued March 2011

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			documented and published during Transition, and strictly adhered following Service Commencement. Position - May 2013 As above **Position - August 2013** **A list of Capita services is available on the Intranet, included within this are details of how to report a fault, what customers can expect from the ICT service, what the ICT service expects of customers, information regarding call priorities and how the call will be handled. At service commencement in May 2013 staff received ICT service cards and mouse mats detailing service hours, contact details and SLA's. There are pop up banner boards physically located at WBC within the amenities area again reminding staff of the contact details and service hours.**				

Asset Management 2010/11

Final report issued March 2011

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
5.4.7	There should be detailed procedures in place for administering the fixed asset registers.	Essential	Agreed The procedures will be compiled to take account of the IFRS standard. The IFRS compliant module was installed late in the closing of accounts process. Existing assets have been updated on the system, but no new assets have yet been added New assets acquired during 2010/11 will be added to the register during the 2011/12 financial year. Procedures will be written as the asset register is updated. Position - February 2012 This is the first full year with a fully operational integrated fixed asset module. Fixed asset / capital procedure notes will be prepared during the 2012 closing period as the work is undertaken. Proposed Revised Deadline July 2012 Position - May 2012 Closing of accounts in progress. Deadline remains July 2012. Position - August 2012 General procedures can be documented, but detailed procedures relate to the screens in the Financial Management System (FMS). The FMS is being upgraded, going live with version 4.1 on 20 August. Detailed procedures will be written with reference to the upgraded version. Position - November 2012 A bug in the fixed asset module has further delayed the implementation of this recommendation. It was has fixed in October 2012, and procedures will be written by the end of November.	Finance Manager	June 2011	✗ **(Part Resolved)**	July 2012 October 2012 November 2012 July 2013 **September 2013**

Asset Management 2010/11							
Final report issued March 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✘ or ✓	Revised Deadline
			Position - January 2013 Changes to the Asset Register are infrequent and mostly confined to year end accounting entries. Testing has been done on the new version and notes written for those procedures that required testing. The remainder will be written at the year end, with appropriate screen shots, as the accounting entries are carried out. Position - May 2013 Changes to the Asset Register are infrequent and mostly confined to year end accounting entries. Testing has been done on the new version and notes written for those procedures that required testing. The remainder will be written at the year end, with appropriate screen shots, as the accounting entries are carried out. **Position – August 2013** **Additions have been delayed due to a software problem.**				

IT Remote Working 2010/11

Final report issued January 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✘ or ✔	Revised Deadline
01	A remote working policy and procedures should be developed. This should include all areas pertaining to remote working.	Important	To be included within the IT Security Policy and Handbook for both WBC and TRDC. Position - June 2012 This has been delayed due to staff workload relating to the IT tender. Position - August 2012 No change from June update Position - November 2012 No change from August update Position - January 2013 Capita can help with advice on this but the responsibility for this lies with the Council's Head of ICT or ICT Client Managers. Position - May 2013 No change from January update. **Position - August 2013** **No change. It should be noted that this policy will need to reflect the most recent changes to the requirements for connection to the PSN (Public Services Network). Relevant network and associated policy changes for accreditation with the PSN is required by the cabinet office for Nov 2013.**	ICT Client Manager	March 2012	✘	December 2012 May 2013 December 2013
02	All remote users should be issued with Terms and Conditions of Use for any laptops and mobile phone devices and should be required to confirm that they have read, understood and agree to comply with the stated policies.	Minor	ICT will define the terms and conditions of use for laptops and mobile phone devices. Mobile phones are not within the remit of the ICT Shared Service, this will need to be managed by the relevant officer within each council. Position - February 2012 • WBC T&C for mobile phone usage has been completed and sent out to all mobile phone users.	ICT Client Manager Helen Smith (WBC Mobile phones	March 2012	✘ **(Part resolved)**	December 2012 May 2013 July 2013 **December 2013**

IT Remote Working 2010/11

Final report issued January 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			• T&C for all laptops and TRDC Mobile phones is pending. Position - June 2012 This has been delayed due to staff workload relating to the IT tender. Position - November 2012 No change from August update Position - January 2013 Capita can help with advice on this but the responsibility for this lies with the Council's Head of ICT or ICT Client Managers for the laptops and Helen Smith\Phil King for mobile phones. Position - May 2013 ICT Client Managers will liaise with Capita and draw up a policy document to detail the remote working policy to coincide with the Information Security Policy. **Position - August 2013** **No change. It should be noted that this policy will need to reflect the most recent changes to the requirements for connection to the PSN (Public Services Network). Relevant network and associated policy changes for accreditation with the PSN is required by the cabinet office for Nov 2013.**	Phil King (TRDC mobiles)			
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	Agreed Position - June 2012 This has been installed and we are in the process of testing this functionality Position - August 2012 Rollout of this functionality is being planned	ICT Client Manager	June 2012	✗	December 2012 May 2013 December 2013

IT Remote Working 2010/11

Final report issued January 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✘ or ✔	Revised Deadline
			and intended to be in place within the deadline. Position - November 2012 No change from August update Position - January 2013 Two factor authentication has not been rolled out but is planned to be completed before service commencement with Capita. Position - May 2013 Dual Factor Authentication on current equipment will not be compliant with PSN CoCo standards. This will be reviewed during transformation. **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 required by the cabinet office for Nov 2013.**				
09	Management should ensure that security settings on mobile device handsets such as iPhones enforce the following settings: • 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	Important	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. The implementation of a Blackberry Enterprise Server will address the above recommendation and will be identified as a future project for the ICT Service. Position - August 2012 Due to the large resource and investment required with this, it will be assigned a priority	ICT Client Manager	March 2013	✘	March 2014

IT Remote Working 2010/11

Final report issued January 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
	'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. 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 are 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		once the future of the ICT Shared Service is known. 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. 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. Position - May 2013 No change from above. **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.**				

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	Agreed Position - August 2012 This has not progressed due to resource constraints caused by work on the ICT Outsourcing 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. 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 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. **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.**	ICT Client Manager	October 2012	✗	March 2013 May 2013 Sept 2013 **May 2014**

Recruitment 2011/12							
Final report issued August 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
4.3.14	WBC and TRDC should review the potential benefits of using the Hertfordshire County framework for procurement of agency staff.	Important	Position - August 2012 Agreed. The County framework should be signed by September and a presentation will then be made to District Heads of HR to see who wishes to use the new framework. HR will review at that stage. Position - November 2012 A meeting has been held on 8 November with CMS the new County provider. A further review will be conducted with Comensura, WBC's current provider and then a recommendation submitted to Leadership Team/Management Board for consideration. Agreement needs to be reached by January 2013 if a new provider is to be appointed by April 2013 Position - January 2013 Comensura contract has been extended and can run for up to 2 years from Nov 2012, subject to 6 months notice. Further discussions to take place at Leadership Team and Management Board in April 2013. Position - May 2013 For review at LeadershipTeam / Management Board June / July 2013. **Position - August 2013** **Having met with CMS in July, they have provided proposals for delivering the service for us going forward. These will be looked into during September / October 2013 as part of the review going forward.**	Cathy Watson, Head of HR	End of March 2013.	✗	December 2013

| **Financial Procedure Rules 2011/12** | | | | | | | |
| Final report issued September 2012 | | | | | | | |
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
4.1.15	FPRs should then be reviewed on a regular basis – at least every 2 years - and updated to reflect any changes made to other policies within the council that ensuring consistent message is being given to staff.	Important	Position - January 2013 The FPR's for both councils have been scheduled in one document and respective s151 Officers will agree style for a harmonised approach. Position - May 2013 This recommendation is being addressed but has taken a lower priority against essential tasks. **Position - August 2013 First draft of 'harmonised' FPRs produced and agreed with Head of Democracy at Watford for onward consultation. Deadline will be achieved.**	Alan Power, Head of Finance Shared Services	End of March 2013.	✗	Sept 2013
4.1.21	As far as is reasonably practical, whenever financial systems are harmonised between WBC and TRDC, the FPRs for both councils should be updated with the same information to make them consistent and avoid duplication of effort.	Important	Position - May 2013 Agreed with recommendation. **Position - August 2013 First draft of 'harmonised' FPRs produced and agreed with Head of Democracy at Watford for onward consultation. Deadline will be achieved.**	Alan Power, Head of Finance Shared Services	End of March 2013.	✗	Sept 2013

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	Agreed Position - January 2013 This work will be undertaken by Capita during transition and transformation. Position - May 2013 As above, Capita will propose a full disaster recovery plan, post data-centre move (scheduled for Q4 2013). **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.**	ICT Client Manager	May 2013	✖	Dec 2013 **April 2014**
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	Agreed Position - January 2013 A DR test is being planned before the service is transferred to Capita are expected to continue this into the future. 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).	ICT Client Manager	March 2013	✖	Dec 2013 **April 2014**

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
			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.**				

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	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. 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. Position - May 2013 The above position has been endorsed and supported by the ICT Client Management Team. **Position - August 2013** **Data centre design has commenced. Within the design itself all vmware environments will be reviewed and aligned with best practice standards.**	ICT Client Manager	November 2013	✗	December 2013

Data Transparency 2012/13

Final report issued February 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
4.1.7	Once the outcome of the DCLG consultation is known, the Partnerships and Performance Section Head should ensure that WBC website has been updated to the correct standard and the anomalies listed above are addressed.	Important	Position - May 2013 Not yet due. **Position – August 2013 The DCLG policy was published in July 2013. Work has been done to update certain elements. Expectation is that it will be completed by end of September 2013 and a report presented to Leadership Team on the policy.**	Kathryn Robson, Partnership and Performance Section Head	End of July 2013	✗	**End of Sept 2013**
4.1.8	When complying with the requirements, the Partnership and Performance Section Head should agree a protocol with Leadership Team for redacting information to a level that should prevent any misuse of information by potential fraudsters.	Important	Position - May 2013 Not yet due. **Position – August 2013 The redaction of financial spend data was agreed in May 2011 with the Managing Director, Head of Strategic Finance and the Head of Democracy and Governance (at the time the Head of Legal and Property services) following advice from Internal Audit. This will be included in the report to Leadership Team.**	Kathryn Robson, Partnership and Performance Section Head	End of July 2013	✗	**End of Sept 2013**
4.1.9	The Partnerships and Performance Section Head should also ensure that the required information is sign posted for easy access.	Important	Position - May 2013 Not yet due. **Position – August 2013 A new search has been added to the Watford BC website.**	Kathryn Robson, Partnership and Performance Section Head	End of July 2013	✓	

Data Protection 2012/13

Final report issued 18th April 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✘ or ✔	Revised Deadline
4.1.11	Services should be reminded by the Customer Services Improvement Officer to pass on any requests received under the Data Protection Policy to her immediately to ensure that response for sending information can be given promptly.	Important	Services are reminded on a regular basis of this requirement through ZZMail and/or intranet messages. Staff guide was updated June 2012. Position - May 2013 New Staff Guidance for the handling of complaints is being issued May 2013. This includes guidance on officer responsibilities regarding DataAccess requests. **Position - August 2013** **New Staff Guidance for the handling of complaints issued May 2013. This includes guidance on officer responsibilities regarding Data Access requests.**	Danielle Negrello, Customer Service Section Head	End of March 2013	✔	June 2013
4.1.12	Customer Services Improvement Officer should work with the Data Link Officers within services to address the underlying problem for the delays to ensure that the authority consistently meets with the guideline time frame.	Important	A meeting has already taken place with the service where there is the biggest issue with delayed responses to agree better performance in future. Service responses will be monitored and addressed at service meetings by the CSC team. Position - May 2013 Ongoing monitoring of the service to track whether improvements are achieved. **Position - August 2013** **On-going monitoring of the service to track improvements are achieved.**	Danielle Negrello, Customer Service Section Head	End of July 2013.	✘	**Sept 2013**

Data Protection 2012/13

Final report issued 18th April 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
4.1.13	If poor response times persist, the Customer Services Improvement Officer should publish figures of non compliance periodically (e.g. quarterly) to Leadership Team.	Important	Performance figures for FOI are reported and Data Protection could be included as part of the monthly managing the business indicators if no improvement is seen. Position -May 2013 Not yet due. **Position - August 2013** **Some improvements achieved however on-going monitoring of the service is continuing.**	Danielle Negrello, Customer Service Section Head	End of July 2013.	✗	**Sept 2013**
4.2.6	Consideration should be given for a series of training sessions on Data Protection to be made available for staff aimed at preventing future breaches. The course should include action to be taken when access requests are received and also when a breach takes place.	Important	Online Data Protection training is available to staff on the intranet in the Information Management section. Will put forward DP as a possible training module on the new training portal. Head of Legal and Property Services runs lunch and learn sessions on a quarterly basis for all staff. Position - May 2013 Not yet due **Position - August 2013** **The Data Protection and Freedom of Information Packages will be available for all staff on the Learning Steps e-learning platform from the 9th September.**	Danielle Negrello, Customer Service Section Head	End of July 2013.	✓	

Data Protection 2012/13

Final report issued 18th April 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✖ or ✓	Revised Deadline
4.3.4	Customer Services Improvement Officer should request confirmation from each of the service to say that they have checked their system for flags and that they have been none present or if there were any present, that they have been successfully removed.	Important	Services should have their own flags on the system which would be checked by them and where necessary remove them. The wording on the PV list will be amended to add guidance for services regarding records on their systems. Position - May 2013 Not yet due **Position - August 2013 Following the departure of SIO, additional Guidance regarding the PV list and flags issued to services which reiterates the requirement to remove out of date flags. Scheduled for follow up with services Sept 2013.**	Danielle Negrello, Customer Service Section Head	End of July 2013.	✖	**Sept 2013**

Carbon Management 2012/13

Final report issued May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✘ or ✔	Revised Deadline
4.1.15	Arrangements should be made for meter readings to be sent to the utility companies on a regular basis. (at least quarterly). Specific meter readings should be taken and sent to the utility companies at end of each financial year to ensure that the authority gets charged for the actual usage and not estimated.	Important	A number of our operational buildings have smart meters to measure electricity consumption. These automatically send actual readings to the utility company, therefore we are getting accurate bills for those buildings. Buildings and Projects will monitor the information supplied on the spreadsheet, will send reminders to building managers to complete the spreadsheet by a particular date each month and will forward the data to the utility company for them to prepare their bill. Sending the information monthly rather than annually would be more practical. Position - May 2013 Not yet due **Position – August 2013** **No change from May 2013 update.**	Service/ Building Managers to complete spreadsheet. Buildings and Projects to send information to utility company.	Monthly from May 2013	✘ **(Part resolved)**	**April 2014**
4.1.20	Once it is clear who is going to update the usage spreadsheet, check should be carried out on the usage readings recorded against the utility bills on a monthly basis using invoice images on Budget Monitor II to ensure that they have been correctly recorded. This would highlight if there are any marked fluctuations to the energy usage or any errors in.	Important	This should be the responsibility of building managers as they should understand the energy consumption of their own buildings. Position - May 2013 Not yet due. **Position – August 2013** **Reminders are sent out to identified personnel. Transfer of some properties to external operators is now being negotiated to ensure that readings continue to be sent to the Authority for reporting purposes. These will be recorded by the Buildings & Projects section for reporting on by the Energy & Renewal Surveyor. Building Managers remain responsible for the on-site consumption.**	Service Manager/ Building Managers	Monthly from May 2013	✘ **(Part resolved)**	**April 2014**

Carbon Management 2012/13

Final report issued May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
4.2.5	The Energy and Renewal Surveyor and Buildings and Projects Section Head should ensure that the officers identified by the Asset Management Group for taking and recording the meter readings should continue to record the readings on a monthly basis for a period (e.g. six months) even after the smart meters have been installed.	Important	The implementation date will depend on the installation of the smart meters. Position - May 2013 Not yet due. **Position – August 2013** **No change from May 2013 update.**	Alan Gough, Head of Environmental Health	End of October 2013. (Not yet due)	✗	**April 2014**
4.2.6	Service Manager/Building Managers should ensure that the readings on the bills are checked to the readings recorded on the spreadsheet by various establishments to ensure accuracy of the charges made. Once the accuracy of the meter readings is established, the recording could be discontinued.	Important	The implementation date will depend on the installation of the smart meters. Position - May 2013 Not yet due. **Position – August 2013** **No change from May 2013 update**.	Service Manager/ Building Managers	End of October 2013. (Not yet due)	✗	**April 2014**

Accounts Payable 2012/13

Final report issued : May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
4.1.7	The AP Service should monitor the number of PO's that are raised after invoices are received on a quarterly basis for both authorities to see if any improvement in trend is noticeable and to identify any persistent areas of failure. These figures should be published to show the rise or fall in the use of commitment accounting by services across both councils.	Important	Recommendation 4.1.7 will be progressed via Director of Corporate Resources and Governance and Head of Strategic Finance. An email will be sent to all staff reminding them of their Financial Obligations and encourage them to raise orders in advance of invoices. The results will be presented to Leadership Team (WBC) and Management Board (TRDC) on a 6 monthly basis. Consideration will be given for this to be added to "Managing the organisation" information if the Head of Strategic Finance thinks it will add value. Position - May 2013 Not yet due. **Position August 2013** **All staff reminded in May Report to leadership and management board due in September. Chief Finance Officer concluded no additional value to reporting on a regular basis.**	Tracy Langley, Senior Finance Officer	End of June 2013	✓	
4.1.11	The Senior Finance Officer should liaise with the Customer Service Section Head (WBC) to see if the invoices could be passed straight to the AP Service.	Important	The Senior Finance Officer raised queries with the Support Service Manager to see if this could be achieved. Currently they do not open post which is specifically addressed to an individual or department. The only post opened is for Revenues and Benefits or Finance or just Watford Borough Council. The Support Service Manager does not have the resources to open more post but he will remind his team that as much as possible should be sent direct to AP. Position - May 2013 Not yet due. **Position - August 2013** **The Support Service Manager did remind**	Tracy Langley, Senior Finance Officer	End of June 2013	✓	

Accounts Payable 2012/13

Final report issued : May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			his staff in June. No additional resource is available. Matter Resolved				
4.1.16	The Senior Finance Officer should remind all Heads of Services that the new payment voucher introduced should be used for all relevant payments.	Minor	Position - May 2013 Not yet due. **Position – August 2013** **Completed August 2013**	Tracy Langley, Senior Finance Officer	End of June 2013.	✓	

Partnerships 2012/13

Final report issued May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
5.1.2	The Partnership Framework document should be up-dated at the earliest opportunity. When up-dated the review date should be recorded. This should ensure that the latest guidance is followed. (Medium).	Important	Agreed Position - May 2013 Not yet due **Position – August 2013** **The Framework is currently being updated but is not yet finalised. Suggested revised deadline.**	Partnerships and Performance Section Head	July 2013	✗	**November 2013**
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	Agreed Position - May 2013 Not yet due. **Position - August 2013** **To be considered as part of the Framework update.**	Partnerships and Performance Section Head	September 2013 (Not yet due)	✗	
5.3.3	Before the Council enters into significant partnerships a formal risk assessment should be carried out and recorded by the appropriate senior officer. At this stage, if a risk is considered to be significant enough it may be necessary to reconsider membership of the partnership. Risks should be recorded on the service or corporate risk register.	Important	Agreed Position - May 2013 Not yet due. **Position – August 2013** **The Partnership Framework contains a risk assessment tool. This will be highlighted as part of the revised Framework.**	Partnerships and Performance Section Head	July 2013	✗	**November 2013**

Partnerships 2012/13

Final report issued May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
5.3.5	The Council should ensure that a risk management framework is applied to the operations of all partnerships and for example the following areas are addressed: • Risks associated with working in the partnership are assessed with responsibility for managing each risk assigned to individual partners; • Risks are recorded in the relevant risk register maintained by the lead officer in the relevant Service; • The risks recorded in the registers are regularly reviewed; • There is a mechanism for reporting and dealing with risks if these materialize.	Important	Agreed Position - May 2013 Not yet due. **Position – August 2013** **This will be discussed with the Head of Democracy and Governance who now has responsibility for risk management to consider the most effective approach for including this within the council's overall risk management framework.**	Partnerships and Performance Section Head	September 2013 (Not yet due)	✗	
5.4.4	The Council should ensure that any data sharing within the partnerships complies with national legislation and the council's policies.	Important	Agreed Position - May 2013 Not yet due. **Position – August 2013** **To be considered as part of the Framework update.**	Partnerships and Performance Section Head	September 2013 (Not yet due)	✗	

Risk Management 2012/13

Final report issued May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✖ or ✓	Revised Deadline
5.2.3	All Heads of Service must regularly (biannually) up-date their risk registers and evidence this control procedure by noting the review date on the risk register.	Important	Agreed Position - May 2013 Not yet due. **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.**	Head of Democracy & Governance	30th June 2013	✖	**31 October 2013**
5.2.6	The intranet should be up-dated with the current version of the Service risk registers at the earliest opportunity (Medium).	Important	Agreed Position - May 2013 Not yet due. **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.**	Head of Democracy & Governance	30th June 2013	✖	**31 October 2013**
5.3.2	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 : - Detailed action to be taken, - Officer(s) responsible for taking action, - Timescales for implementing appropriate action.	Important	Agreed Position - May 2013 Not yet due. **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.**	Head of Democracy & Governance	30th June 2013	✖	**31 October 2013**

Council Tax 2012/13

Final report issued May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
5.1.3	There should be an independent sample quality checks carried out to ensure that new accounts are processed accurately, for example the date of the new account and correct Council Tax band. This control procedure should be evidenced for Management review and remedial action purposes.	Important	Agreed. Processing controls will be formulated and an implementation date has been agreed. Position - May 2013 Not yet due.	Billing Team Leader	August 2013	✓	
5.3.5	Regular reviews of access rights should be carried out by matching job functionalities of officers to their access permissions. This check should be evidenced for Management review purposes.	Essential	Agreed A review of access rights is carried out continually on informal basis. On annual basis a review will be carried out as part of administering the declaration of interest process (see recommendation no.5.4.2 below). Position - May 2013 Not yet due.	Revenues Manager	August 2013	✓	
5.4.2	All officers should be required to complete a declaration of interest form and a senior officer should check on a regular basis that this control procedure is adhered to and keep evidence (signed and dated) of this check being carried out. Also staff should be stopped from having any update access to any account where they have an interest such as family and close friends (High).	Essential	Agreed This is currently taking place and should be completed soon and will include the above process (see recommendation above no. 5.3.5). Position - May 2013 Not yet due.	Revenues Manager	August 2013	✓	

Reconciliations, Journals and Internal Transfers 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
02	Reconciliations should be completed on a regular and timely basis, as stated in the reconciliation timetable. Sufficient supporting documentation should be retained with the reconciliations and these should be signed by the Officer who prepared them, and should also be reviewed and signed by an independent Officer.	Essential	Monthly reconciliations are not possible due to resource constraints. Officers preparing reconciliations are to document and get Independent Officer sign off. Similarly, with independent officer review and sign off for all reconciliations – less resourcing will not allow for this to be consistently applied.	Finance Manager, Revenues and Benefits Manager	August 2013	✓	

NNDR 2012/13

Final report issued May 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
5.1.3	There should be an independent sample quality checks carried out to ensure that new accounts are processed accurately, for example the date of the new account and correct Council Tax band. This control procedure should be evidenced for Management review and remedial action purposes.	Important	Agreed Processing controls will be formulated and an implementation date has been agreed. Position - May 2013 Not yet due.	Billing Team Leader	August 2013	✓	
5.3.5	Regular reviews of access rights should be carried out by matching job functionalities of officers to their access permissions. This check should be evidenced for Management review purposes.	Essential	Agreed A review of access rights is carried out continually on informal basis. On annual basis a review will be carried out as part of administering the declaration of interest process (see recommendation no.5.4.2 below). Position - May 2013 Not yet due.	Revenues Manager	August 2013	✓	
5.4.2	All officers should be required to complete a declaration of interest form and a senior officer should check on a regular basis that this control procedure is adhered to and keep evidence (signed and dated) of this check being carried out. Also staff should be stopped from having any update access to any account where they have an interest such as family and close friends (High).	Essential	Agreed This is currently taking place and should be completed soon and will include the above process (see recommendation above no. 5.3.5). Position - May 2013 Not yet due.	Revenues Manager	August 2013	✓	

Accounts Receivable 2012/13							
Final report issued : May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
4.1.9	Though the 3 day target is an internal target, Recovery Team should be reminded of this so that invoices are raised within that target.	Important	Agreed	Colin South, Recovery Team Leader	June 2013	✓	
4.2.8	Recovery Team Leader should either train staff as per last years recommendation (4.2.9) or take advantage of the offer provided by the two debt collecting agencies of chasing sundry debts free of charge to assist in prompt collection of debt for existing and future debts.	Essential	The service will use debt collecting agency and/or train staff as appropriate.	Colin South, Recovery Team Leader	June 2013	✓	

Payroll Service (Shared Services) 2012/13							
Final report issued June 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
4.1.7	All employment related documentation should be held in the employee's personnel file. These include a copy of the employee's passport, proof of NI number, etc. Where proof of NI number is not provided, prospective employees should be requested to either submit a P45, where appropriate or complete a P46. Further, CRB checks received should not be retained in the employee's personnel file due to the sensitive nature of the information supplied.	Important	Agreed	Head of HR	Immediate	✓	
4.7.6	Guidance should be communicated to managers in order to remind them of their requirements in relation to the authorisation of expenses and the retention of receipts processes. Further, expenses should not be reimbursed unless they are adequately supported by a valid train ticket.	Important	Agreed	Head of HR	June 2013	✓	
4.7.8	All receipts for expense claims should be retained within HR and filed by employee and claim number. Consideration should also be given to scanning receipts and retaining these in the electronic files.	Important	Agreed	Head of HR	July 2013	✓	

Benefit Administration System (Shared Services) 2012/13

Final report issued August 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	Procedural guidance for changes to circumstances should be updated to reflect current practices. In addition, the guidance should be version controlled and easily accessible to all relevant staff.	Minor	Agreed	Quality Assurance Team	31/05/13	✓	
02	Evidence should be retained to confirm that system parameters have been accurately entered into the system in accordance with the rates specified by the Department for Work & Pensions.	Important	Agreed **Position - August 2013** **Not yet due**	Benefits Manager	30/09/13	✗	
03	The Benefits service should decide on the process to be implemented for the handling of email requests received in relation to changes of circumstances. Once agreed, this responsibility should be formally documented and monitored, where appropriate	Important	Agreed and the decision has been made since the audit that the Scanning team will be responsible for the identification and uploading of changes to circumstances onto the Anite system. Action will be taken to map out and verify this process.	Benefits Manager	31/03/13	✓	
04	The Benefits service should devise an action plan for the implementation and monitoring of the Atlas system for both Authorities	Essential	Agreed and the current plans are for Serco to handle the Atlas changes to circumstances at the current point in time. However, until the current backlog of changes to circumstances has been cleared a decision will not be made.	Benefits Manager	Immediate	✓	
05	Two changes to circumstances cases should be selected for spot checking for each employee from the Benefits service on a daily basis, where applicable. In addition to this the Quality Assurance team should harmonise the process conducted and retain a central record of these changes.	Important	Agreed	Quality Assurance team	Immediate	✓	

Benefit Administration System (Shared Services) 2012/13

Final report issued August 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
06	Evidence should be retained by the Quality Assurance team to confirm that an amendment has been made to correct an error identified through the review process. The senior assessment staff responsible for reviewing the amendment should sign the checklist to confirm the amendment is satisfactory.	Minor	Agreed	Quality Assurance team	Immediate	✓	
07	As part of the independent periodic checks, a monthly performance report should be issued by the Quality Assurance team to the Benefits Manager. This record should provide a summary of checks performed per employee and the number of errors detected.	Important	Agreed. Monthly performance reports were generated directly from quality assurance module within Academy, however this has not been working since within 2012/13. This issue has been logged with IT who are trying to resolve the matter **Position August 2013** **Not yet due**	Quality Assurance team	30/09/13	✗	

Audit Plan 2013/14

Recruitment Follow up (Shared Services) 2013/14

Final report issued June 2013

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
1.	Correct documentation should be requested and maintained by the service to demonstrate that the process was carried out in full.	High	HR Advisors have confirmed that they will ensure that all documentation is requested and copies are held. We are moving towards electronic storage wherever this is possible.	Head of HR	Immediate	✓	
2.	The service already has an electronic filling system which contains individual files for each of the current employees. Consideration should be given to storing information in the electronic files instead of paper files. This will ensure that the documents are readily available and are more secure as these files can only be accessed by HR staff. Paper copies should only be maintained where there is a need to do so.	High	Incorporated in the above action point – where practicable this will take place	Head of HR	Immediate	✓	
3.	Human Resources staff should be reminded of the starter process and the importance of the receiving and maintaining documentation. Decisions to start employees before all employment check information has been received should be authorised by HR management.	High	Staff have been reminded of the process for new starters. All documents to be in place before appointment is confirmed in line with our recruitment policy – unless this is over ridden by HR manager/ Head of Service.	Head of HR	Immediate	✓	