Audit Committee
22 January 2018

INTERNAL AUDIT PROGRESS REPORT – JANUARY 2018

1   Purpose

1.1   To receive the Internal Audit Progress Report of activity undertaken since March 2017.

2   Recommendations

2.1   The committee is recommended to note the progress report including progress on implementing audit actions.

3   Supporting Information

3.1   This report provides an update on the progress made against the 2017/18 Internal Audit Plan and includes information on:

- Internal audit reviews completed and in progress
- Implementation of agreed audit actions (Appendix 4)

3.2   The Committee requested that all internal audit reports are presented in full. These are included in Appendix 3.

4.   Reasons for Recommendations

4.1   Ensuring a proper and effective flow of information to Audit Committee Members enables them to perform their role effectively and is an essential element of the corporate governance arrangements at the Council.

5.   Resource Implications

5.1   There are no resource implications to report.

Contact Officer:
Kate Mulhearn, Corporate Governance Manager 01296 585724

Background papers: none

Internal Audit

Progress Report

January 2018

Contents

1. Activity and progress

The 2017/18 internal audit plan was approved by the Audit Committee in July 2017. A summary of the plan is included in Appendix 2. We monitor progress against the plan during the year and advise the Audit Committee of any changes.

Final reports issued since the previous Committee meeting

Name of review	Risk rating*	Date of final report	No of recommendations made*			
			🔴 Critical	🟠 High	🟡 Medium	🟢 Low
Council Tax and Business Rates	Medium	10 Jan 18	-	1	-	4

See Appendix 1 for the basis for classifying internal audit findings and reports.

The full reports are attached in Appendix 3 and summarised below:

Council Tax and Business Rates

We reviewed the design of controls and their effectiveness with regards to the billing and collection of council tax and business rates revenue, including the application of discounts, debt recovery and key reconciliations.

On the whole our testing demonstrated that the Council is recording properties correctly in the system, billing accurately, applying discounts and exemptions according to policy, and following up on non-payment. However, there is still a level of risk due to inadequacies in the design and effectiveness of some key controls. The report is classified as Medium risk resulting from one high and four low risk findings summarised as follows:

- Council tax reconciliations between the Northgate revenue system and the Tech One finance system have not been performed since May 2017 and business rates reconciliations have not been performed since July 2017. There is also no regular reconciliation performed between the debt recovery system (Ash) and Tech One. (High)

- There is an estimated £1.5m in irrecoverable council tax debt which is fully provided, but has not been written off, despite previous audit recommendations to review and action. (Low)

- No monthly collection monitoring reports were produced and circulated to senior management between April and October 2017. Reports are now being produced but further work is required to embed the reporting and review processes. (Low)

- Our sample identified one council tax account where a customer had been placed on a closed period council tax reduction scheme in error, when she should have been on an open ended one, resulting in incorrect billing. There are no checks in the Northgate system to prevent other similar errors occurring. (Low)

- The Council is not monitoring temporarily banded properties and properties yet to be valued so that they can inform the VOA when the expected 90 day period expires. (Low)

Whilst we recognise that the restructure over the past year has left the teams with many new staff inexperienced in the Northgate and Finance systems, there are fundamental processes and procedures that are not currently being adhered to which the Council must address.

2017/18 internal audit plan work in progress

As at the date of preparing this report the following reviews are in progress:

Name of review	Update on progress
Building Control	Audit scope being developed, review scheduled Feb 18
Taxi Licensing	Audit scope being developed, review scheduled Feb 18
Housing Benefits	Field work complete, report being prepared

2. Implementation of agreed audit actions

We monitor the implementation of actions and recommendations raised by internal audit reviews to ensure that the control weaknesses identified have been satisfactorily addressed. Actions arising from low risk audit findings are followed up by management and reviewed, but not validated, by internal audit.

A detailed listing of all internal audit actions, together with status update is included in Appendix 4. A full review of these was undertaken in January 2018 by the Finance Steering Group. This included updates on progress and consideration of target completion dates and ownership following restructure and team changes.

At the end of December 2017, a total of 116 discrete audit actions had been identified from reviews occurring during 2015, 2016 and 2017, of which 42 have been completed to date. Of the 74 remaining audit actions, 18 have arisen from "High" risk audit issues, 22 from "Medium" and 34 relate to "Low" risk audit findings.

The Finance Steering Group will maintain ongoing review of completion of actions but only the status and progress against audit actions which have passed their due date will be reported in detail to Audit Committee.

Appendix 1: Internal audit opinion and classification definitions

Individual reviews - Basis of classifications

The overall report classification is determined by allocating points to each of the individual findings included in the report.

Findings rating	Points
Critical	40 points per finding
High	10 points per finding
Medium	3 points per finding
Low	1 point per finding

Report classification		Points
●	Critical risk	40 points and over
●	High risk	16– 39 points
●	Medium risk	7– 15 points
●	Low risk	6 points or less

Individual findings are considered against a number of criteria and given a risk rating based on the following:

Finding rating	Assessment rationale
Critical	A finding that could have a: - *Critical* impact on operational performance; or - *Critical* monetary or financial statement impact [quantify if possible = materiality]; or - *Critical* breach in laws and regulations that could result in material fines or consequences; or - *Critical* impact on the reputation or brand of the organisation which could threaten its future viability.
High	A finding that could have a: - *Significant* impact on operational performance; or - *Significant* monetary or financial statement impact [quantify if possible]; or - *Significant* breach in laws and regulations resulting in significant fines and consequences*; or* - *Significant* impact on the reputation or brand of the organisation.
Medium	A finding that could have a: - *Moderate* impact on operational performance; or - *Moderate* monetary or financial statement impact [quantify if possible]; or - *Moderate* breach in laws and regulations resulting in fines and consequences; or - *Moderate* impact on the reputation or brand of the organisation.
Low	A finding that could have a: - *Minor* impact on the organisation's operational performance; or - *Minor* monetary or financial statement impact [quantify if possible]; or - *Minor* breach in laws and regulations with limited consequences; or - *Minor* impact on the reputation of the organisation.
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.

Appendix 2: Internal audit plan and progress tracker

The 2017/18 Annual Internal Audit Plan was approved by members of the Audit Committee in July 2017. Progress and changes are reported below.

Review	Description	Status/Comment	Overall Risk Rating
General Ledger	Assurance over control design and operating effectiveness of key financial processes.	Feb/Mar	
Debtors		Feb/Mar	
Creditors		Feb/Mar	
Payroll		Feb/Mar	
ITGC for TechOne	Review T1 application controls to ensure the data is complete, accurate and valid.		
Budget Management	Deferred for consideration in 2018/19, with focus on completion of previous audit actions during current year.		-
Governance & Risk Management	Review of compliance with CIPFA framework.		
Housing Benefits		In progress	
Council Tax & Business Rates		Complete	Medium
Planning & Planning Enforcement	Processes for applications/appeals, data validation and enforcement.	Complete	Medium
Building Control	Include fire safety checks.	Feb 2018	
Licensing	Focus on taxi licensing and safeguarding controls.	Feb 2018	
Commercial AVDC Programme Assurance	Focus on structures and processes to monitor and report savings & income commitments.	Complete	Advisory
Aylesbury Vale Estates	Assess governance arrangements for the Council's wholly or partly owned companies.	Defer to 2018/19 post AVB (Jan18) review	
Vale Commerce		No longer relevant	
Aylesbury Vale Broadband (follow up)		Complete	Advisory
Follow up audit actions	Validation that agreed internal audit actions have been implemented.	Ongoing	
Disabled Facilities Grant	Grant compliance requirements	Complete	N/A

Appendix 3: Internal audit reports

The Committee requested to see all internal audit reports in full. Those completed since the last meeting are attached below.

1. Council Tax & Business Rates

Appendix 4: Summary of internal audit actions

In-Progress and Completed internal audit actions are set out in the tables below.

A full review of internal audit actions was undertaken in January 2018 by the Finance Steering Group. This included updates on progress and consideration of target completion dates and ownership following restructure and team changes.

At the end of December 2017, a total of 116 discrete audit actions had been identified from reviews occurring during 2015, 2016 and 2017, of which 42 have been completed to date. Of the 74 remaining audit actions, 18 have arisen from "High" risk audit findings, 22 from "Medium" and 34 relate to "Low" risk audit issues.

Internal Audit Report 2017/18

Council Tax and Business Rates

January 2018

Contents

This report has been prepared only for Aylesbury Vale District Council in accordance with the agreed terms of reference. The findings should not be relied upon by any other organisation.

Distribution List

For action   Hazel Hutt, Group Manager
                       Noora Hassan, Principle Revenues & Benefits Officer
                       Emily Fymruk, Customer Relationship Team Manager
                       Gary Wright, Rating and Recovery Manager
                       Debbie White, Customer Relationship Business Advisor
                       Amanda Williams, Finance and Payroll Manager

For information   Jeff Membery, Assistant Director - Customer Fulfilment
                       Andrew Small, Director
                       Audit Committee

1. Executive summary

Report classification*	Total number of findings				
		Critical	High	Medium	Low
	Control design	-	-	-	4
Medium Risk (14 points)	Operating effectiveness	-	1	-	-
	Total	**-**	**1**	**-**	**4**

*We only report by exception, which means that we only raise a finding / recommendation when we identify a potential weakness in the design or operating effectiveness of control that could put the objectives of the service at risk. The definition of finding ratings is set out in Appendix 1.

Summary of findings

This report is classified as Medium risk. We identified one high and four low risk findings.

During our review we tested a sample of ten council tax and ten business rates accounts and, on the whole, these demonstrated that the Council is recording properties correctly in the system, billing accurately, applying discounts and exemptions according to policy, and following up on non-payment effectively.

However, there is still a level of risk due to inadequacies in the design and effectiveness of some key controls. There has been a lack of reconciliation between the revenue and finance system and no escalation process to alert senior management when this key process is not operating effectively. Improvements are also needed in the monitoring of council tax and business rates performance by senior management via regular reporting.

Whilst we recognise that the restructure over the past year has left the teams with many new staff inexperienced in the Northgate and Finance systems, there are fundamental processes and procedures that are not currently being adhered to which the Council must address.

Summary of findings

- Council tax reconciliations between the Northgate revenue system and the Tech One finance system have not been performed since May 2017 and business rates reconciliations have not been performed since July 2017. There is also no regular reconciliation performed between the debt recovery system (Ash) and Tech One. (Finding 1 – High)

- There is an estimated £1.5m in irrecoverable council tax debt which is fully provided, but has not been written off, despite previous audit recommendations to review and action. (Finding 2 – Low)

- No monthly collection monitoring reports were produced and circulated to senior management between April and October 2017 (Finding 3 – Low)

- Our sample identified one council tax account where a customer had been placed on a closed period council tax reduction scheme in error, when she should have been on an open ended one, resulting in incorrect billing. There are no checks in the Northgate system to prevent other similar errors occurring (Finding 4 – Low)

- The Council is not monitoring temporarily banded properties and properties yet to be valued so that they can inform the VOA when the expected 90 day period expires (Finding 5 – Low).

Good practice noted

- The Council accurately identifies and records properties in the Northgate system based on VOA valuations and properties are accurately banded.

- Through our sample of 10 council tax transactions we gained substantial assurance that council tax bills are calculated according to the correct banding of properties and where necessary the bills are time-apportioned correctly. Discounts and exemptions are largely applied correctly, with the sole exception being the one account detailed in Finding 4.

- Through our sample of 10 business rates transactions we gained substantial assurance that the rateable value of businesses and the multipliers used to calculate bills are correct. Discounts and exemptions are correctly applied. There were no exceptions in our testing.

- Our sample testing revealed that the recovery process for both council tax and business rates work effectively in practice. Billing is timely. Reminders and final notices are sent to customers on a timely basis when required. Reminders are escalated to final notices and once customers receive a summons the staff effectively monitor and progress the recovery process, evidenced in the Ash system.

- The Council has progressed two of the recommendations made during the previous audit, having now produced a draft Corporate Debt Policy, and is actively monitoring diary dates in the Northgate system to ensure that information and evidence around discounts are followed up by officers.

Management comments

We agree with the findings and actions set out in this report.

Training will be given to staff in the Transactional Finance Team by the end of February 2018 to avoid the current single point of failure that the reconciliations are only able to be performed by one person. The seven month reconciliation of council tax and the five month reconciliation of business rates will be completed by the 28th February 2018.

A new process will be introduced to enable the team to track empty and new properties and be able to monitor the 90 day VOA deadline and to follow up if this timeline lapses. The process will proactively target new homeowners to commence temporary banding to reduce risk of accumulating a Council Tax debt.

2. Background and Scope

Background

In 2016/17 the Council collected council tax of £111.37m and business rates of £52m. The revenue system, Northgate, is used to record and monitor council tax and business rates customer accounts.

The purpose of this audit is to assess and review the design of controls and their effectiveness with regards to the billing and collection of council tax and business rates revenue, including controls around the application of discounts, debt recovery and reconciliations to the finance system (Tech One).

Scope

The scope covered the key risks set out in the Terms of Reference (see Appendix 2). Our testing included:

- A sample of 10 council tax transactions to check that: properties were correctly banded per the VOA valuation; billing was accurate and time-apportioned where necessary; exemptions and discounts were correctly and accurately applied; payments are accurate and timely and correspondence to customers who missed payments was timely and robust.

- A sample of 10 business rates transactions to check that: properties were recorded in the system with the correct rateable values; that the correct multiplier had been used in the calculation of the billing; that any discounts were applied correctly and accurately

- Review of the Council Tax Reduction Scheme Policy

This does not represent a comprehensive list of tests conducted.

3. Detailed findings and action plan

1. **Reconciliations between the revenues system, finance system and debt recovery system are not performed regularly and there is no escalation process – Operating Effectiveness**

Finding
The reconciliation of council tax and business rates in the revenue system (Northgate) and the financial system (Tech One) is a key control that ensures the integrity of the general ledger and customer accounts. We obtained the monthly reconciliations performed this financial year between Northgate and Tech One. These comprised of only: • Council tax - April and May 2017 • Business rates - April, May, June and July 2017 In May 2016 we reported that monthly reconciliations had not been performed consistently during the financial year 2015/16. In the 2016/17 financial year there was some improvement and monthly reconciliations had been performed, albeit late for some months. This year the issue has arisen again and monthly reconciliations are not being performed on a regular basis. Where the reconciliations are performed by the Senior Finance and Reconciliations Officer, they are not reviewed or signed off by any other staff. There is no escalation process to alert senior management when the reconciliations are not performed and during our review it became apparent that management were unaware that the reconciliations were not being performed. There is also no reconciliation performed between the debt recovery system (Ash) and Tech One. The Transaction Finance Team now has a new manager and it is recognised that a lack of capacity within the team has contributed to this issue during the current year. An additional team member has been identified to provide resilience and they will receive training early in 2018. There is a critical need to embed robust controls and resilience in the process to ensure this issue it satisfactorily addressed.

Risks / Implications
Lack of accuracy and completeness of the financial information relating to council tax and business rates revenues and liabilities.
Information held on customer balances for council tax and business rates may be inaccurate.
The lack of regular reconciliation throughout the year creates significant resource burden at year end.

Finding rating	Action Plan	
High	a) Clear backlog of council tax and business rates reconciliations to 31 December 2017 b) Monthly reconciliations to take place between Northgate and Tech One. These must be reviewed and signed off by senior management. Implement an escalation process to alert Strategic Finance Manger when the reconciliations are not performed. c) Proceed with the training of the identified staff member and expand this training to other team members. d) Agree a frequency of reconciliation (no more than 6 months apart) between Ash and Tech One and perform the reconciliations accordingly. These must be reviewed and signed off by senior management.	*Responsible person / title* a, b, c) Amanda Williams, Finance and Payroll Manager d) Gary Wright, Rating and Recovery Manager *Target date* *a) 31 January 2018* *b,c,d) 28 February 2018*

2. *Debt write offs – Control Design*

Finding
There is an estimated £1.5m in irrecoverable council tax debt which is fully provided, but has not been written off, despite previous audit recommendations to review and action. It is understood that this debt has been held on the system to allow for instances when a resident becomes traceable and/or makes adhoc payments. But, there has been no standardised approach or guidance on the treatment of this debt. Progress has been made on producing a Corporate Debt Policy which formalises the Council's approach to debt recovery and write-offs, listing a number of circumstances in which balances may be written off. This policy is due to be finalised early in 2018. Once in place, the balance should be reviewed and written off appropriately.

Risks / Implications
Money owed to the Council may not be recovered leading to financial loss for the Council.

Finding rating	Action Plan	
Low	Review Council Tax and Business rates arears and write off appropriately, in line with the approved Corporate Debt Policy (2018).	*Responsible person / title*
		Gary Wright, Rating and Recovery Manager
		Target date
		31 March 2018

3. Reporting of council tax and business rate activity – Control Design

Finding
Council tax and business rates activity should be monitored and reported to senior management and Members. This enables sufficient scrutiny which supports decision making. We found that monthly collection monitoring reports for council tax and business rates that detail the balances outstanding and the percentages collected against a monthly profiled target had not been produced between April and October 2017. In November 2017, the Rating and Recovery Manager produced a new report which in addition to collection rates also incorporates a recommendation in our previous audit report around reporting prior year arrears. This will be reviewed by the Assistant Director, Customer Fulfilment. Further work is needed to ensure detailed performance measures are monitored at the operational level and key indicators are regularly reported to senior management for oversight and Members for scrutiny (in consultation with Strategic Finance Manager around wider financial performance reporting).

Risks / Implications
Collection and recovery targets may not be achieved resulting in revenue loss.

Finding rating	Action Plan	
Low	Embed the process to produce monthly performance reports including collections and recovery performance for current and prior year arrears, ensure these are reviewed by senior management and key metrics are captured for Members.	*Responsible person / title*
		Gary Wright – Rating and Recovery Manager & Hazel Hutt – Group Manager
		Target date
		28 February 2018

4. No checks on closed period and open period council tax reductions in Northgate – Control Design

Finding
During our sample testing of ten council tax cases we found one where the customer's council tax reduction had been set on a closed period basis in Northgate and had therefore ended after the 26 week rolling review date. It should have been set up on an open period basis and therefore the bills post the end of the closed period did not reflect the reduction to which the customer was entitled. In this instance, the customer had deflated on payments and had been issued with reminders, so there was no net effect on the customer. There is however, a lack of process to identify when this error occurs.

Risks / Implications
Incorrect reductions may be given to customers; this could result in appeals or loss of revenue.

Finding rating	Action Plan	
Low	Set up a check in the Northgate system than will allow all closed period and open ended settings on customer accounts to be verified on a quarterly basis. This could be done by printing a list from the system and checking it to the details and evidence in the customer accounts.	*Responsible person / title*
		Jaq Stevens – Systems Admin
		Target date
		31 March 2018

5. There is no monitoring of properties with provisional or no bandings – Control Design

Finding
The council has 126 properties with provisional bandings and 231 with no bandings. In the last 2 years internal audit reports, recommendation was made to actively monitor properties with a temporary or no valuation, and to formally notify the VOA if when properties are not banded within a reasonable timeframe. The council has not made any progress in this regard.

Risks / Implications
Revenue from un-banded properties may not be collected, or billed inaccurately for properties with provisional bandings.

Finding rating	Action Plan	
Low	A list of all provisional properties should be maintained and monitored. If the property has not been valued by the VOA after three months the VOA should be informed. A list of properties with no valuation should be kept and the VOA should be informed of these properties after a period of three months.	*Responsible person / title*
		Lynda Tomlins – Assistant Team Manager - Customer Relationship
		Target date
		28 February 2018

Appendix 1. Finding ratings and basis of classification

Report classifications

The overall report classification is determined by allocating points to each of the individual findings included in the report.

Findings rating	Points
Critical	40 points per finding
High	10 points per finding
Medium	3 points per finding
Low	1 point per finding

Overall report classification		Points
●	Critical risk	40 points and over
●	High risk	16– 39 points
●	Medium risk	7– 15 points
●	Low risk	6 points or less

Individual finding ratings

Finding rating	Assessment rationale
Critical	A finding that could have a: • ***Critical*** impact on operational performance; or • ***Critical*** monetary or financial statement impact **[quantify if possible = materiality]**; or • ***Critical*** breach in laws and regulations that could result in material fines or consequences; or • ***Critical*** impact on the reputation or brand of the organisation which could threaten its future viability.
High	A finding that could have a: • ***Significant*** impact on operational performance; or • ***Significant*** monetary or financial statement impact **[quantify if possible]**; or • ***Significant*** breach in laws and regulations resulting in significant fines and consequences*; or* • ***Significant*** impact on the reputation or brand of the organisation.
Medium	A finding that could have a: • ***Moderate*** impact on operational performance; or • ***Moderate*** monetary or financial statement impact **[quantify if possible]**; or • ***Moderate*** breach in laws and regulations resulting in fines and consequences; or • ***Moderate*** impact on the reputation or brand of the organisation.
Low	A finding that could have a: • ***Minor*** impact on the organisation's operational performance; or • ***Minor*** monetary or financial statement impact **[quantify if possible]**; or • ***Minor*** breach in laws and regulations with limited consequences; or • ***Minor*** impact on the reputation of the organisation.
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.

Appendix 2.   Terms of Reference

The key risks agreed in the Terms of Reference are set out below. Each finding in the report is linked to a key risk from the Terms of Reference.

Sub-process	Risks	Objectives
Billing and Valuation	Inaccurate billing and valuations of properties	• Properties are identified and recorded on Council databases accurately. This information should reconcile to the Valuation Office Direction
Account Coding	Inaccurate banding of properties	• Property bands are correct and agree to the property type/value expected • System and procedures allow correct identification and recording of bill payer
Billing	Inaccurate and untimely billing	• All bills raised agree to the banding for the property and is correctly adjusted if necessary
Discounts	Inaccurate application of discounts	• Approved policies for discounts are in place and any discounts agree to the approved policies • Appropriate evidence is obtained before applying discounts. • Periodic/proactive follow is undertaken to ensure discounts are still valid
Reconciliations	Inaccurate/ incomplete financial data	• Reconciliations between the Revenues system (Northgate) and the Financials system (Tech1) are performed and reviewed on a regular basis to ensure data is accurate and complete
Income Collection	Ineffective action against non-tax payers	• Recovery procedures are in place to maximise income collection through effective and prompt action • Ensure arrangements with customers made are in line with expected procedures/policy • Write-off procedures are in place and operating effectively
Governance	Insufficient Reporting of council tax and business rate activity	• Monitor and report activity to the right management and Committee with sufficient information for scrutiny to support decision making
Follow up of prior year agreed actions		• Prior year internal audit agreed actions have been implemented

Appendix 3.   Follow-up of Previous Recommendations

#	Finding (risk)	Agreed Action	Target Date	Action Taken	Complete
1	Evidence and follow up of discounts (Medium)	a) Ensure that appropriate evidence is obtained before applying discounts. Procedures should include guidance on what type of evidence to obtain, sample checks and the need for follow up when circumstances are expected to change. b) Northgate has a feature that enables an event date to be set. This should be utilised to prompt the Council Tax team to follow-up on accounts to ensure that discounts are still applicable.	July 2017	a) The Council Tax Reduction Policy states the types of evidence required b) Systems Admin produces regular reports on diary date follow ups which is circulated so that officers and their manager can monitor any follow-up dates	Yes
2	Reporting does not capture prior year arrears	a) Prior year arrears need to be reported and tracked by status in the monthly report with appropriate action taken when all avenues for debt recovery have been exhausted. b) Write off procedures should be produced and approved for future use.	July 2017	a) The Ratings and Recovery Manager has produced a new style report as of November 2017 which details prior year arrears. This now needs to be embedded into ongoing monitoring processes. b) A draft Corporate Debt Policy has been produced and is expected to be finalised early in 2018.	In progress a) See 3 b) See 2
3	No active monitoring of Valuation Office properties in temporary or no valuation status	A process should be developed to enable both council tax and business rates teams to actively monitor the properties that have a "temporary" or "no valuation" status. Any properties that are not valued in the usual timeframe should be formally notified to the VOA.	July 2017	This has not been addressed.	No See 5

In-progress Actions (Jan 18)

Review	Name	Description	Due Date	Due Date 1	Due Date 2	Sector	Risk	Status	Year End	Owner	Additional Information
Accounts Payable	Rec 2 a)	The current year-end Purchase Order and commitment review process should occur on at least a quarterly basis.	30/06/2017	28/02/2018		Business Support & Enablement	(3) Low	IN PROGRESS	2017	Amanda Williams	UPDATE - This action has been picked up as part of the financial process review.
Accounts Payable	Rec 2 b)	Multi year contract expenditure should be appropriately recorded and phased over the life of the contract to enable future financial commitments to be assessed.	30/06/2017	28/02/2018		Business Support & Enablement	(3) Low	IN PROGRESS	2017	Amanda Williams	UPDATE 20/12/18 Need to link in with Contracts team and procure to pay process
Accounts Payable	Rec 3 a)	Expand the key performance indicators and assess the performance of these monthly. This will be considered as part of the "In-phase" business intelligence project.	31/07/2017	28/02/2018		Business Support & Enablement	(3) Low	IN PROGRESS	2017	Amanda Williams	UPDATE 201/12/18 Marie MG + AW leading on this . Work has started to identify KPIs and understand system and reporting functionality.
Accounts Payable	Rec 3 b)	The performance should be reported to the Strategic Finance Manager to ensure they have oversight of trends and performance. The Income Manager should continue to take action on poor performing indicators.	31/07/2017	28/02/2018		Business Support & Enablement	(3) Low	IN PROGRESS	2017	Amanda Williams	UPDATE 20/12/18 Linked to 3a.
Accounts Receivable	1a	For all income streams, develop reports and KPIs, including aged debt reports, to effectively monitor and manage debt at the corporate and budget holder level.	30/09/2017	28/02/2018		Business Support & Enablement	(1) High	In Progress	2017	Marie Morgan Geary	UPDATE 20/12/17 - ON TARGET Reports and KPI's being developed. Aged debt report completed Training for budget holders to be developed and rolled out New completion dates agreed
Accounts Receivable	1b	Identify good practice (external networks eg HB Overpayments) and benchmark debt management	30/09/2017	28/02/2018		Business Support & Enablement	(1) High	In Progress	2017	Gary Wright	UPDATE 20/12/17 - ON TARGET Rating & Recovery Manager is linked in with HB networks Benchmarking in progress
Accounts Receivable	2	Complete work to correct T1/Northgate interface for Housing Benefit Overpayment debt. Review, reconcile and clear mismatched payments and credits to each HB customer account. Establish ongoing control processes to check and maintain accuracy of the interface going forward, avoiding manual input where possible.	30/09/2017	31/03/2018		Business Support & Enablement	(1) High	IN PROGRESS	2017	Nuala Donnelly	UPDATE 9/1/18 - N'gate & T1 system fix has been commissioned. Controls established and training complete to address ongoing issues. Work on reconciling backlog is progressing
Accounts Receivable	3a	Develop corporate policy for debt management and recovery and write off.	30/09/2017	31/03/2018		Business Support & Enablement	(1) High	IN PROGRESS	2017	Nuala Donnelly	UPDATE 9/1/18 - Draft debt policy circulated Jan18. This will also include "payment policy". Finance Steering Group will review end Jan18.
Accounts Receivable	3b	Debt management procedure notes are required for all income streams, including raising invoices, chasing payment, writing off, timeframes, escalation and recovery mechanisms	30/09/2017	31/12/2018		Business Support & Enablement	(1) High	In Progress	2017	Gary Wright & Amanda Williams	UPDATE 20/12/17 Linked to Debt Strategy, workflow etc. Debt Strategy due to board in early Jan.
Accounts Receivable	4	Commercial Waste should be invoiced monthly in advance rather than quarterly in arrears. This is to be integrated into the wider "Waste Transformation" programme.	30/09/2017	01/04/2018		Business Support & Enablement	(1) High	In Progress	2017	Isabel Edgar-Briancon	UPDATE 20/12/17 - ON TARGET Waste programme work stream being led by H.Allmand Linked to Pay policy (NDonnelly) Plan to move all customers to pay monthly by 1st April 2018
Accounts Receivable	6	Attach confirmation emails showing the approval of credit notes to T1 to ensure there is a complete audit trail.	30/09/2017	31/03/2018		Business Support & Enablement	(3) Low	Not Started	2017	Amanda Williams	UPDATE 9/1/18. Action to be reviewed with financial process project. Need to define valid reasons for credit note vs write off and include KPIs on credit notes. Define process for credit notes in the in Debt Policy.
Budget Monitoring	Rec 1	• In the Quarterly Digest, each portfolio area should be expanded to include an overall summary of the financial position in that area. • As part of the ongoing Business Intelligence project, plans should be developed to move towards integrated reporting, for example: o The extension of non-financial information to support the Quarterly Digest o The incorporation of corporate key performance indicators o The incorporation of corporate / portfolio risks. • Quarterly Digest must be issued within 6 weeks of the quarter ending and promptly be issued to Members for scrutiny. Ideally Members scrutiny occurs within 8 weeks of the quarter ending.	31/07/2017	30/11/2017	30/06/2018	Commercial & Business Strategy	(2) Medium	In Progress	2017	Nuala Donnelly	UPDATE 9/1/18 - on 5 Feb discussion paper will be presented at Finance & Services Scrutiny Committee outlining proposals and inviting member input on future finance reporting requirements. Winder project to review Financial reporting requirements across the organisation underway with a move towards full monthly management accounts. Through the Business Intelligence function, a high level corporate dashboard has been produced and Sector level dashboard is being piloted in Customer Fulfilment, which is planned to be in place by the end of December. Work is in progress to develop reporting against "Connected Vision" and this will sit alongside the MTFP from 1 April 2018.
Budget Monitoring	Rec 2 d)	• Every quarter Finance should consider any budget management practices identified from their discussions with Senior Managers. Finance should capture both good and poor practices and select a method to disseminate this information.	31/07/2017	28/02/2018		Commercial & Business Strategy	(3) Low	IN PROGRESS	2017	Nuala Donnelly	As part of review of financial reporting processes a regular meeting with Fin Director and Strategic Finance Manager will report back on emerging financial issues, training needs etc.

Review	Name	Description	Due Date	Due Date 1	Due Date 2	Sector	Risk	Status	Year End	Owner	Additional Information
Budget Monitoring	Rec 3 a)	• The Tech1 system can be configured to allow each budget area to set individual thresholds for their RAG system. Finance should amend the budget monitoring RAG thresholds ahead of the financial year to ensure more appropriate variance trigger levels are set, in line with the financial risk appetite. These should only be varied by agreement of both Finance and the budget holder	31/03/2017	28/02/2018		Commercial & Business Strategy	(3) Low	IN PROGRESS	2017	Nuala Donnelly	UPDATE 9/1/18 - as part of financial reporting project this will be reviewed to ensure issues are escalated appropriately and timely. Tech1 will then be updated as needed.
Budget Monitoring	Rec 3 b)	• The budget monitoring report should be amended to display the prior year(s) outturn position.	31/03/2017	28/02/2018		Commercial & Business Strategy	(3) Low	IN PROGRESS	2017	Nuala Donnelly	UPDATE 9/1/18 - as part of financial reporting project this will be reviewed
Budget Monitoring	Re 4 a)	• The roll out of E-learning should be completed. Non completion should be followed up and appropriately linked to performance management. Targets should be set of 100% compliance for both 'Introduction to Finance' and 'Finance for Mangers'.	30/06/2017	28/02/2018		Commercial & Business Strategy	(3) Low	IN PROGRESS	2017	Nuala Donnelly	UDPATE 9/1/18 - Strategic Finance Manager is reviewing finance training needs and will develop appropriate training plan.
Budget Monitoring	Rec 4 b)	• The Finance Team should establish an annual process whereby they survey Senior Managers to request their feedback on the budget monitoring process and the adequacy of support/training they receive. Subsequently an action plan should be devised with appropriate steps taken to complete these.	30/06/2017	28/02/2018		Commercial & Business Strategy	(3) Low	IN PROGRESS	2017	Nuala Donnelly	UDPATE 9/1/18 - Strategic Finance Manager is reviewing finance training needs and will develop appropriate training plan.
Commercial Property and Service Charges	Rec 1 a)	A full review of all service charges is required. Service charges relating to current/future tenants premises must be justified and proportions set and agreed. These must be agreed by an independent surveyors report for larger sites	31/01/2018			Commercial Property	(1) High	Not Started	2017	Teresa Lane	
Commercial Property and Service Charges	Rec 1 b)	Where proportions are agreed, the Council needs to retain the methodology as to how it was determined and this should be reviewed annually	31/01/2018			Commercial Property	(1) High	Not Started	2017	Teresa Lane	
Commercial Property and Service Charges	Rec 1 c)	Service charges which may be identified as being passed inappropriately need to be reviewed and assessed to determine how any potential past over charging and future adjustments are communicated to tenants and dealt with.	31/01/2018			Commercial Property	(1) High	Not Started	2017	Teresa Lane	
Commercial Property and Service Charges	Rec 1 d)	Determine whether an 'admin fee' should be applied. If so, this should be a fixed fee (not %) and an analysis of how the fixed fee has been calculated should be documented i.e. a breakdown of direct costs or evidence for how proportions of staff time are clearly linked to administration activities.	31/01/2018			Commercial Property	(1) High	Not Started	2017	Teresa Lane	
Commercial Property and Service Charges	Rec 2	There needs to be a separate ledger code created for each property where service charges are applied. There should be sub-codes beneath this which sets out each type of service charge for each property	28/02/2018			Commercial Property	(2) Medium	Not Started	2017	Teresa Lane	
Commercial Property and Service Charges	Rec 3 a)	Identify all rights contained in the lease, such as car parking spaces to tenants, and record centrally	31/01/2018			Commercial Property	(3) Low	Not Started	2017	Teresa Lane	
Commercial Property and Service Charges	Rec 3 b)	These should then be reviewed on an at least annual basis to assess if allocations are reasonable	31/01/2018			Commercial Property	(3) Low	Not Started	2017	Teresa Lane	
Commercial Property and Service Charges	Rec 3 c)	Establish a monitoring system for these services to ensure that allocated spaces provided are correct or escalate any levels which are exceeded to the Assistant Director for review	31/01/2018			Commercial Property	(3) Low	Not Started	2017	Teresa Lane	
Commercial Property and Service Charges	Rec 4	Before the end of every financial year, a review of transactions allocated should be undertaken against the allowable/non-allowable costs in each lease. Any changes should then be reflected in any final charges for the year	31/03/2018			Commercial Property	(3) Low	Not Started	2017	Teresa Lane	
Contract Management	Rec 3 d)	Undertake a self-assessment of Commercial Property contract management arrangements at least annually to ensure that the current capacity, processes and controls are sufficient to hold providers to account – see appendix 3.	31/03/2018			Commercial Property	(2) Medium	Not Started	2017	Paul Marston-Weston	

Review	Name	Description	Due Date	Due Date 1	Due Date 2	Sector	Risk	Status	Year End	Owner	Additional Information
Council Tax and Business Rates	Rec 1 a)	Ensure that appropriate evidence is obtained before applying discounts. Procedures should include guidance on what type of evidence to obtain, sample checks and the need for follow up when circumstances are expected to change.	31/07/2017	28/02/2018		Customer Fulfilment	(2) Medium	In Progress	2017	Emily Fymruk	Application forms for all our discounts and exemptions have been put on our website, customers are directed to use these and the appropriate evidence is requested. A timetable for review of the various discounts and exemptions, the Single Persons Discount is flagged up by the NFI data expect the match to take place very soon. This will be followed up and status reported as part of the 2017/18 internal audit review.
Council Tax and Business Rates	Rec 1 b)	Northgate has a feature that enables an event date to be set. This should be utilised to prompt the Council Tax team to follow up on accounts to ensure that discounts are still applicable.	31/07/2017	28/02/2018		Customer Fulfilment	(2) Medium	In Progress	2017	Emily Fymruk	
Council Tax and Business Rates	Rec 2 a)	Prior year arrears need to be reported and tracked by status in the monthly report with appropriate action taken when all avenues for debt recovery have been exhausted.	31/07/2017	28/02/2018		Business Support & Enablement	(3) Low	In Progress	2017	Gary Wright	Gill Nord has restarted collection stats on a monthly basis and this includes a breakdown on arrears for each year. We have been given approval to write off old debtors and a format has been agreed. At the moment we do not have the resources to go through all the old debts but it is planned once we are fully staffed. This will be followed up and status reported as part of the 2017/18 internal audit review.
Council Tax and Business Rates	Rec 2 b)	Write off procedures should be produced and approved for future use.	31/07/2017	28/02/2018		Business Support & Enablement	(3) Low	In Progress	2017	Gary Wright	As part of the "Debt Project", a policy is being drafted (due end Dec) which will include write off procedures for CT and Business Rates debts. This will be followed up and status reported as part of the 2017/18 internal audit review.
Disabled Facilities Grant	Rec 1 a)	The Council strengthen their MoU to state that quarterly on-site visits will be made to VAHT where at least 7% of Disabled Facility Grant cases will be checked back to source evidence and documented on the Council systems	01/12/2017			Customer Fulfilment	(2) Medium	Not Started	2017	Lindsey Vallis	
Disabled Facilities Grant	Rec 1 b)	The Council to pursue case 17/00112/VAHT to obtain evidence of the OT referral	31/12/2017			Customer Fulfilment	(2) Medium	Not Started	2017	Lindsey Vallis	
Fixed Assets	Rec 1	Finance Manager should contact the IT Manager and Fleet Manager in February each year to request: • A comprehensive listing of all capital assets they hold • The location of the assets • The unique identifier of the asset • The current cost estimate of the asset • The useful economic life of the asset The Finance Manager should ensure the details are received by 31 March each year. Any necessary updates to LogoTech along with the relevant accounting changes should be made. Ongoing, regular reconciliation should be undertaken to ensure that system errors are identified and corrected. Management should determine the frequency but of there is significant movements, this could be quarterly.	30/04/2017	31/03/2018		Commercial & Business Strategy	(2) Medium	IN PROGRESS	2017	Nuala Donnelly	UPDATE 9/1/18 - ON TARGET SFM has engaged with property & IT to prepare for year end process.
Fixed Assets	Rec 2	When the fixed asset register is updated annually in April the following steps should be taken: • Sample checks should be conducted to verify the correct calculation of depreciation in line with the Council's Accounting Policy • A review of the draft fixed asset register should be performed by the Finance Manager to identify any anomalies such as those identified as part of this review and these should then be investigated and corrected • The above tasks should be recorded on a template to identify that one member of the Finance Team conducted the sample checks and another member of the Finance Team (i.e. the Finance Manager) reviewed these checks. The template should be signed and dated by the two separate members of the Finance Team.	30/04/2017	31/03/2018		Commercial & Business Strategy	(2) Medium	IN PROGRESS	2017	Nuala Donnelly	UPDATE 9/1/18 - ON TARGET for year end process.

Review	Name	Description	Due Date	Due Date 1	Due Date 2	Sector	Risk	Status	Year End	Owner	Additional Information
Fixed Assets	Rec 3	Responsibility for updating the fixed asset register should be assigned to another member staff in the Finance Team, and the Finance Manager should be supervising and monitoring the activities undertaken. This will be addressed as part of the finance review and Commercial AVDC restructure.	30/06/2017	31/03/2018		Commercial & Business Strategy	(3) Low	Not Started	2017	Nuala Donnelly	
Fixed Assets	Rec 4	For year end 2016/17, the Finance Manager should contact the system provider and raise all system errors so that they can be fixed i.e. the concerns regarding Summary Report, how to generate reports in excel documents or other findings as part of this report which changes in system functionality could support. It is anticipated that the system will be replaced during 2017/18 and concerns raised here will be addressed as part of the replacement system implementation.	31/01/2017	31/03/2018		Commercial & Business Strategy	(3) Low	IN PROGRESS	2017	Nuala Donnelly	UPDATE 9/1/18 - ON TARGET system has not been replaced. Existing system providers Logotech, are providing training to ensure in place for year end.
Fixed Assets	Rec 5	Commercial Property should provide input into the assets to be revalued by the external valuer each year. External valuer reports should be addressed to the Section 151 Officer and authorisation of the conclusions in the report should be made either by email or counter signing the external valuer's report.	31/05/2017	31/03/2018		Commercial & Business Strategy	(3) Low	Not Started	2017	Nuala Donnelly	
Fixed Assets	Rec 6	As part of the implementation of the new asset register, a cleansing process will be undertaken to remove assets no longer in use. For those maintained on the register, a process will be developed to ensure evidence is held to verify the cost of assets and this will be easy to locate.	30/09/2017	31/03/2018		Commercial & Business Strategy	(3) Low	Not Started	2017	Nuala Donnelly	
General Ledger	Rec 1 a)	For all systems that interface with Tech1, the process needs to be mapped and document whether a reconciliation is required & frequency. Issue a standard reconciliation document to each area where a reconciliation is required (see appendix 3).	31/05/2017	31/10/2017	31/03/2018	Commercial & Business Strategy	(2) Medium	In Progress	2017	Nuala Donnelly	UPDATE 9/1/18 - Systems & reconciliations have been documented along with ownership and required frequency. Process now needs to be embedded with oversight of SFM
General Ledger	Rec 1 b)	Establish a central record setting out expected frequency for each reconciliation and a record of when all reconciliations took place - this will provide Strategic Finance with oversight and monitoring control. This should also note the balance of any unreconciled items along with an explanation.	31/05/2017	31/10/2017	31/03/2018	Commercial & Business Strategy	(2) Medium	In Progress	2017	Nuala Donnelly	UPDATE 9/1/18 - Systems & reconciliations have been documented along with ownership and required frequency. Process now needs to be embedded with oversight of SFM
General Ledger	Rec 2	iWorld reconciliations a) Reconciliations must occur on a monthly basis b) Reconciliations not occurring on a monthly basis and significant unreconciled balances must be escalated to the Strategic Finance Manager.	31/05/2017	31/10/2017	31/03/2018	Commercial & Business Strategy	(2) Medium	In Progress	2017	Nuala Donnelly	Historic Business rates, Council tax, Penalty charge notices have been reconciled. Significant progress has been made on reconciling HB overpayment but this is continuing (Having identified issues with the T1/Northgate interface). This is reported in the more recent report on "Accounts Receivable". This will be followed up and status reported as part of the 2017/18 internal audit review.
General Ledger	Rec 3 b)	T1 suppliers who require access to the system must request permission from the system administrator and their account must be locked immediately after use. The access should only be granted for a specific time limit i.e. 12 hours.	30/04/2017	31/12/2017		Commercial & Business Strategy	(2) Medium	Not Started	2017	Nuala Donnelly	
General Ledger	Rec 3 c)	Tech1 User Access A review of users access rights should be undertaken for all Tech1 users on conclusion of the Council's restructure and thereafter at least annually.	31/07/2017	31/12/2017	TBA	Commercial & Business Strategy	(2) Medium	In Progress	2017	Nuala Donnelly	Review of user access rights is ongoing, reflecting changes arising from the Council's restructure process.

Review	Name	Description	Due Date	Due Date 1	Due Date 2	Sector	Risk	Status	Year End	Owner	Additional Information
General Ledger	Rec 4	Finance should run the following reports and document a quarterly review as follows: • Journals – A report listing all journals in the quarter should be run. The Finance Team should determine the criteria for filtering the report to identify those journal types/values most at risk and then document their assessment over whether the identified journals are reasonable • Chart of Accounts – A report listing all changes to the chart of accounts in the quarter should be run. The Finance Team should review all changes and confirm if they are reasonable • Last User Login – A report listing all users in order of last login date should be run every quarter. Those with last logins greater than nine months should be reviewed as to whether their access is still reasonable. All of the above quarterly reviews should be documented to show review by the Finance Team and the process should be approved by the Strategic Finance Manager or Director of Finance.	30/06/2017	28/02/2018		Commercial & Business Strategy	(3) Low	Not Started	2017	Nuala Donnelly	Update 9/1/18 - this will be addressed as part of review of month end procedures.
General Ledger	Rec 5 a)	• Suspense account positions must be reported to the Finance Team in the first week of each month. This must set out the movement in suspense account values from the prior period and explain reasons for significant balances which remain outstanding • Upon receipt the Finance Team has responsibility to take appropriate action to ensure suspense account balances are cleared timely	30/04/2017	28/02/2018		Commercial & Business Strategy	(3) Low	Not Started	2017	Nuala Donnelly	Update 9/1/18 - this will be addressed as part of review of month end procedures.
General Ledger	Rec 5 b)	• The procedures for suspense accounts should be documented and approved by Finance, including the daily/weekly process, monthly reporting and escalation procedures to bring long or large balances to the Director of Finance.	30/04/2017	28/02/2018		Commercial & Business Strategy	(3) Low	IN PROGRESS	2017	Marie Morgan Geary	UPDATE 9/1/18 - this is included as part of finance process project.
Housing Benefit	Rec 1 b)	A periodic review of training needs should be performed with an action plan set out to implement the training required on a one-off and on-going basis, this includes: o A clear programme of training for new starters o One-off training courses delivered internally or procured from external parties o Approach to regular periodic review of team training needs, drawing on results of quality assessments.	30/06/2017	28/02/2018		Customer Fulfilment	(1) High	In Progress	2017	Hazel Hutt	UPDATE - wider training needs and action plan is ongoing.
Housing Benefit	Rec 3 b)	Performance reporting: Quarterly a meeting to review targets and performance should take place involving the Group Manager, Assistant Director for Customer Fulfilment and with escalation to the Director of Finance as needed. The purpose of this group should be agreed and outcomes of the meeting should be minuted	31/05/2017	28/02/2018		Customer Fulfilment	(1) High	In Progress	2017	Hazel Hutt	Some KPs are reviewed but further work needed to standardised and address all priority risk areas. Once reporting has been standardised, it will be issued to Directors and discussed at the quarterly meetings. This will be followed up and status reported as part of the 2017/18 internal audit review.
Housing Benefit	Rec 4 b)	To promptly implement the Information at Work software onto Northgate. If delays continue beyond the revised implementation date, the risks need to be assessed and alternative solutions considered.	31/05/2017	28/02/2018		Customer Fulfilment	(2) Medium	IN PROGRESS	2017	Hazel Hutt	Information at Work software was due to be implemented in November 2017 however this has been delayed until January 2018. It has taken greater time to set up users as requirements are for data training and checks to be undertaken before access is given.
Housing Benefit	Rec 5 b)	A data matching exercise between iClipse and Northgate must take place at least monthly.	31/03/2017	28/02/2018		Customer Fulfilment	(2) Medium	Not Started	2017	Hazel Hutt	This will be followed up and status reported as part of the 2017/18 internal audit review.
Payroll	Rec 2 a)	HR to update the Travel and Subsistence policy to represent the new procedures for retaining receipts	31/03/2017	28/02/2018		Business Support & Enablement	(3) Low	IN PROGRESS	2017	Ella Palmer	Evidence of this has not yet been seen.
Payroll	Rec 3 c)	Consideration should be given to the automation of the starter/leaver process on the Service Desk Portal.	28/02/2017	28/02/2018		Business Support & Enablement	(3) Low	In Progress	2017	Amanda Williams / Simon Voris	UPDATE 20/12/17 - ON TARGET Process map developed and IT Service Desk fix in progress. Limitations of back office systems reduces ability to automate, however workflow will be improved and owned by IT.
Payroll	Rec 4	To formally adopt a Corporate 'Pay Rate Structure' for Casual Workers. Managers should not set their own hourly rates outside of this structure.	31/03/2017	31/03/2018		Business Support & Enablement	(3) Low	Not Started	2017	GILL LAY	This has not been formally adopted. Delays due to a wider piece looking to approve Council Policies and due to organisational change over prior year. UPDATE 20/12/18 Linked to HR Policy review

Review	Name	Description	Due Date	Due Date 1	Due Date 2	Sector	Risk	Status	Year End	Owner	Additional Information
Safeguarding	Rec 1 a)	The Council should improve its training compliance rate to at least 75% by September 2017	31/12/2017	31/03/2018		Community Fulfilment	(1) High	In Progress	2017	Will Rysdale	Compliance rates as at 20/12/17. - 68% (without depot) - 48% all staff. The challenge with depot staff is that they do not have access to e-systems and therefore a package is being created to train them face-to-face. The same is for temporary staff. There is a known issue that the system statistics may not reflect reality and it is likely to be higher and it has significant increased from single digit compliance at the time of the audit. This being said, the expected compliance rate has not yet been met and therefore this action is still in progress. The compliance rate was recorded in the 'Safeguarding Action Plan' and is being monitored - see attached.
Safeguarding	Rec 1 b)	The training records for each employee and their safeguarding level should be linked to their profile in the HR system. Moreover monthly reports should be generated and sent to managers to raise awareness of the compliance rate of each unit. Non-compliance with training should be noted in individuals' performance appraisal discussions.	31/12/2017	31/05/2018		Community Fulfilment	(1) High	In Progress	2017	Will Rysdale	The Safeguarding Action Group in December noted the following as an action, "5.Review training records and evaluation for each employee and ensure their safeguarding level is linked to their profile in the HR system. Include timescales for refresher training." By completing this action they will have completed the Internal Audit recommendation - therefore as it has now been identified by the Group it is considered In Progress.
Safeguarding	Rec 1 c)	Ensure that casual employees and Members have access to the training materials and that they complete them in a timely manner	31/12/2017	31/03/2018		Community Fulfilment	(1) High	In Progress	2017	Will Rysdale	It has been agreed with the Lead Member that all Members will be given a full safeguarding training session at a forthcoming Full Council - this is expected to happen before 31/03/2018.
Safeguarding	Rec 1 d)	Employees in the Level 4 Exposure list are advised to receive refresher trainings on a more frequent basis (every two years)	31/12/2017	31/05/2018		Community Fulfilment	(1) High	In Progress	2017	Will Rysdale	The Safeguarding Action Group in December noted the following as an action, "The Safeguarding Action Group in December noted the following as an action, "6.Define the DS/DBS check criteria for a given job role and ensure it is consistently applied in the new structure. To include the date of each check and the date it needs to be re-checked." By completing this action they will have completed the Internal Audit recommendation - therefore as it has now been identified by the Group it is considered In Progress.
Safeguarding	Rec 1 e)	Policies should be reviewed and updated to reflect the latest guidance.	31/12/2017	31/05/2018		Community Fulfilment	(1) High	In Progress	2017	Will Rysdale	
Safeguarding	Rec 2 b)	The Section 11 should be amended to reflect this report and resubmitted	31/12/2017	30/04/2018		Community Fulfilment	(1) High	Not Started	2017	Will Rysdale	The previous Section 11 form was not resubmitted per the Agreed Action. It was decided to make internal changes and then report the annual Section 11 with revised control changes in 2018. The 2018 Section 11 is expected to be due April 2018 or earlier and therefore this has not started.
Safeguarding	Rec 3 a)	Define the DS/DBS check criteria for a given job role and ensure it is consistently applied in the 'new structure'	30/09/2017	31/05/2018		Community Fulfilment	(3) Low	Not Started	2017	Will Rysdale	This has been agreed as an action by the Safeguarding Group in December 2017 who confirmed that they would "6.Define the DS/DBS check criteria for a given job role and ensure it is consistently applied in the new structure. To include the date of each check and the date it needs to be re-checked." Therefore this is in progress.

Review	Name	Description	Due Date	Due Date 1	Due Date 2	Sector	Risk	Status	Year End	Owner	Additional Information
Safeguarding	Rec 3 b)	The DS/DBS check records should include the date of each check and the date it needs to be re-checked.	30/09/2017	31/03/2018		Community Fulfilment	(3) Low	Not Started	2017	Will Rysdale	This has been agreed as an action by the Safeguarding Group in December 2017 who confirmed that they would "6. Define the DS/DBS check criteria for a given job role and ensure it is consistently applied in the new structure. To include the date of each check and the date it needs to be re-checked." Therefore this is in progress.
Treasury Management	Rec 4 a)	The Council should pursue arrangements Capita Asset Services regarding the provision of training to Members. If Capita Asset Services are not instructed to offer the training then the Council need to put in place alternative arrangements to ensure Members are adequately trained	28/02/2017	28/02/2018		Commercial & Business Strategy	(3) Low	Not Started	2017	Nuala Donnelly	UPDATE 9/1/18 - To be considered as part of wider member development programme
Treasury Management	Rec 4 b)	An annual assessment of the training needs for Members regarding treasury activity should be made.	30/06/2017	28/02/2018		Commercial & Business Strategy	(3) Low	Not Started	2017	Nuala Donnelly	UPDATE 9/1/18 - To be considered as part of wider member development programme
Planning & Planning Enforcement	Rec 1 a)	An internal report should be produced that as a minimum reviews the number of cases received (total/percentage) and performance against letter responses on a quarterly basis.	31/01/2018			Community Fulfilment	(2) Medium	Not Started	2018	Henry Allmand	
Planning & Planning Enforcement	Rec 1 b)	The internal process should also identify lessons learned from the types of feedback received and set actions to change processes – this should be documented.	31/01/2018			Community Fulfilment	(2) Medium	Not Started	2018	Henry Allmand	
Planning & Planning Enforcement	Rec 2 a)	Proactive planning enforcement needs to be undertaken per the Planning Enforcement Plan. Formal reporting to the Group Manager/Assistant Director on a quarterly basis is needed to assess the effectiveness with action taken thereafter	31/03/2018			Community Fulfilment	(2) Medium	Not Started	2018	Lindsey Vallis	
Planning & Planning Enforcement	Rec 2 b)	Oversight on statistics covering, as a minimum, the number of cases/timing and lessons learned on at least a six-month basis.	31/03/2018			Community Fulfilment	(2) Medium	Not Started	2018	Lindsey Vallis	
Planning & Planning Enforcement	Rec 3 a)	Members of the Council are invited to demo sessions of the new planning system. Attempts are made to implement feedback and findings are built into solutions for the new software	31/03/2018			Community Fulfilment	(2) Medium	Not Started	2018	Henry Allmand	
Planning & Planning Enforcement	Rec 3 b)	Twice yearly Member/Officer engagement sessions are held where concerns regarding process or systems are discussed openly with jointly agreed actions made.	31/05/2018			Community Fulfilment	(2) Medium	Not Started	2018	Henry Allmand	
Planning & Planning Enforcement	Rec 4 a)	The email traffic to the inbox needs to be monitored to assess the level of cases coming in. Ideally these would also be classified into type. Appropriate action based on the analysis should then be taken	31/01/2018			Community Fulfilment	(3) Low	Not Started	2018	Henry Allmand	
Planning & Planning Enforcement	Rec 4 b)	Send all Parish Councils a survey to assess the effectiveness of the PLO with clear actions set based on the results	31/03/2018			Community Fulfilment	(3) Low	Not Started	2018	Henry Allmand	
Planning & Planning Enforcement	Rec 5 a)	Pre application costs need to be substantiated to set out how hourly costs have been calculated and specifically setting out the recovery of any administration costs	31/03/2018			Community Fulfilment	(3) Low	Not Started	2018	Henry Allmand	
Planning & Planning Enforcement	Rec 5 b)	Pre application costs need to also cover the use of consultants (temporary staff) specifically identifying and applying their costs	31/03/2018			Community Fulfilment	(3) Low	Not Started	2018	Henry Allmand	

Completed Actions (Jan 18)

Review	Name	Description	Due Date	Due Date 1	Sector	Risk	Completion	Status	Year End	Owner	Additional Information
Accounts Payable	Rec 1 a)	• Remind all credit holders of the importance of attaching receipts to purchases, with the need for a suitable explanation for any transactions not supported with a receipt. Credit card holders that continually do not attach receipts should be suspended from using their corporate credit cards for a limited time period and cards cancelled if issues continue. • Remind approvers to review receipts and ensure these are in line with the procedures for the type of transaction, i.e. standard receipt for non-VAT items and VAT receipts for VAT inclusive items. Purchases where a VAT receipt is required, but not attached, should not be approved unless a justification has been included in the comment box.	30/06/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Amanda Williams	GD - Reminders were issued in June 2017 and procedure notes updated.
Accounts Payable	Rec 1 b)	Update procedure notes to include a time-frame detailing when staff are expected to upload a receipt and assign an expenditure code. Roll out the new procedures to all credit card holders, highlighting the repercussion for appearing on the 'exception list' three times in 12 months.	30/06/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Amanda Williams	GD - Reminders were issued in June 2017 and procedure notes updated.
Accounts Receivable	5	Delegation for approving AR invoices - review the current delegation settings and determine whether this is appropriate. Provide guidelines to al T1 users on how/when/who to delegate.	30/09/2017		Business Support & Enablement	(3) Low		COMPLETED	2017	Nuala Donnelly	UPDATE 9/1/18 - this has been reviewed and a summary of delegation process was shared with AC in Dec 17.
Budget Monitoring	Rec 2 a)	• The frequency of budget monitoring meetings should be assessed each year ahead of the new financial year and amended per the outcome of discussions between Finance and Senior Managers. Whilst Senior Managers have responsibility for their budgets, overall responsibility for budget management rests with Finance via the Section 151 Officer; therefore Finance should ultimately be responsible for deciding the frequency of meeting.	31/03/2017	28/02/2018	Commercial & Business Strategy	(3) Low		COMPLETED	2017	Nuala Donnelly	UPDATE 9/1/18 - Finance Business Partners have agreed meeting schedules and diarised
Budget Monitoring	Rec 2 b)	• Finance should maintain a central record of when each budget monitoring meeting took place, who attended. Where meetings do not take place in-line with their expected frequency, an explanation must be recorded on the central record to justify this.	30/04/2017	28/02/2018	Commercial & Business Strategy	(3) Low		Completed	2017	Nuala Donnelly	UPDATE 9/1/18 - this has been considered as part of Finance Business Partner role and meeting planning process.
Budget Monitoring	Rec 2 c)	• A central record of the actions taken post a budget monitoring meeting and the approval of the budget manager requesting these changes should be maintained. Emails are suitable to record the outcomes of discussion but they must be stored on the Councils network.	31/03/2017	28/02/2018	Commercial & Business Strategy	(3) Low		Completed	2017	Nuala Donnelly	UDPATE 9/1/18 - actioned and needs to consider risk vs resource requirement. Strategic Finance Manager has oversight of budget management process and Finance Business Partner performance. Where actions are significant they are documented.
Contract Management	Rec 1 a)	A timetable has been agreed for or the 2017-18 financial year which includes the dates of contract meetings. This should be further formalised to include dates for when papers must be provided prior to this for scrutiny. Any failures to meet this should be discussed and minuted at contract performance meetings.	31/07/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	Timetable agreed and all papers now issued the week before the meeting.
Contract Management	Rec 1 b)	High level minutes and an action log after each monthly contract performance meeting must be updated and distributed to all relevant parties. The action log must include the action, responsible individual/party, date of action first being identified and expected completion date.	31/07/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	Minutes and agreed actions are issued following each meeting.
Contract Management	Rec 1 c)	A live document of the key personnel for both contracts should be drawn up and updated as soon as a change occurs and should be updated at least annually.	31/07/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	Current key contract personnel are logged and updated accordingly.
Contract Management	Rec 1 d)	The Council has already invited Everyone Active back to Overview and Scrutiny Committee for October 2017 and they accepted their offer of receiving the monthly performance report outside of Committee. Both these commitments should occur.	31/10/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	EA invited to scrutiny in October 2017, subsequently moved to November 2017 at the request of the Cabinet Member.
Contract Management	Rec 2 a)	A shared risk register should be drafted and discussed. This should receive approval from the Contract Sponsors. This should be subsequently reviewed on at least a quarterly basis	30/09/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	Draft joint risk register has been produced and currently being finalised by AVDC, EA and ATG.
Contract Management	Rec 2 b)	The Business Continuity Plan should be requested and reviewed immediately. This should then be added as part of the Annual Service Specification Requirements Checklist.	31/07/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	EA's and ATG's BCP's will be reviewed in September 2017.
Contract Management	Rec 3 a)	The monthly contractor performance packs should be reviewed and it should be determined where reported information could be supported by source reports. These reports should accompany monthly performance packs.	31/07/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	Contract performance packs have been reviewed and amended to reflect client requirements.
Contract Management	Rec 3 b)	Everyone Active must ensure that reported complaints includes emails, verbal and social media instances and this should be verified back to the Single Customer View Report.	31/07/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	EA now include all sources of complaints in their reporting and are about to introduce a new company wide system called "Single Customer View" that will improve reporting.

Review	Name	Description	Due Date	Due Date 1	Sector	Risk	Completion	Status	Year End	Owner	Additional Information
Contract Management	Rec 3 c)	The Council should ensure they have read-only access to contractor systems (or regular reports), particularly those which record customer complaints. All contractor systems should be identified and discussions held where access would be practical and beneficial.	30/09/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Paul Marston-Weston	No additional access or progress has been made on access to contractor IT systems. It is now considered this access is not necessary.
Council Tax and Business Rates	Rec 3 a)	A process should be developed to enable both council tax and business rates teams to actively monitor the properties that have a "temporary" or "no valuation" status	31/07/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Hazel Hutt	For business rates will now have a spreadsheet which monitors any case that exceeds 90 days and they are chased with the Valuation Office Agency. We confirmed that Paul Lipscomb our Council Tax Inspector has set up a similar procedure in relation to temporary bands.
Council Tax and Business Rates	Rec 3 b)	Any properties that are not valued in the usual timeframe should be formally notified to the VOA.	31/07/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Hazel Hutt	For business rates will now have a spreadsheet which monitors any case that exceeds 90 days and they are chased with the Valuation Office Agency. We confirmed that Paul Lipscomb our Council Tax Inspector has set up a similar procedure in relation to temporary bands.
General Ledger	Rec 3 a)	Supplier Access Suppliers who have full access to the system should be reviewed and restricted and their accounts must be locked by the Council's system administrator	30/04/2017		Business Support & Enablement	(2) Medium	02/12/2017	Completed	2017	Nuala Donnelly	Supplier access to Tech 1 were reviewed and removed from the system on 2nd May 2017.
General Ledger	Rec 6	Appropriate journal narrative should be recorded against every journal transaction and the Finance Team should be informed regarding what the expectations are.	30/04/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Nuala Donnelly	These instructions have been issued and improvements in process were identified as part of a sample of 5 journals. A separate recommendation has been raised which will involve a quarterly oversight of journals which would be a compensatory control in addition to this one.
Housing Benefit	Rec 1 a)	The structure of the Customer Relationship Team and the impact this has on supervision, training and team resilience needs to be reviewed as part of the restructure process, and regularly thereafter – also see Finding 3.	31/03/2017	28/02/2018	Customer Fulfilment	(1) High		COMPLETED	2017	Hazel Hutt	The whole team went through training in April 2016 and the use of temporary staff has reduced. The Team Structure review process has been completed with a new Team Structure chart in place. There is however the ongoing need to monitor capacity (resource and knowledge) to ensure processes are operating accurately and timely and adequate controls in place. The Group Manager has overall responsibility for this.
Housing Benefit	Rec 2 a)	• The results of quality checks undertaken must be reported to individuals on an on-going basis by at least the end of the following month which they related to, including trends being reported to the team as a whole • Action must be taken to respond to errors identified for example: o Further training – see Finding 1 o Individuals may need to be put onto improvement plans if errors persist.	30/06/2017		Customer Fulfilment	(1) High	02/12/2017	Completed	2017	Hazel Hutt	This is in place and quality checks take place. These are reported back to individuals. GD attended monthly meeting in September 17 and observed quality checks.
Housing Benefit	Rec 2 b)	• The Council should continue to test at least 5% of all cases each month and set a target accuracy rate i.e. 95% and above. The target accuracy rate should be reported and monitored • Council should embed the review and approval (using notepad) control for cases which are greater risk until such time a new system or tool is devised.	30/06/2017		Customer Fulfilment	(1) High	02/12/2017	Completed	2017	Hazel Hutt	Compliance checks take place and have achieved 95% with 5% cases checked each and every month. GD attended September17 monthly meeting to observe this.
Housing Benefit	Rec 2 c)	To assess and decide whether to purchase the DWP risk verification software. If this is not purchased, the Council should document the risk of not prioritising cases effectively and undertake an alternative arrangement.	30/06/2017	28/02/2018	Customer Fulfilment	(1) High	11/12/2017	Completed	2017	Hazel Hutt	A policy on Risk Based Verification, including business case for the DWP App was prepared in August 2017 and presented to Cabinet in September 2017. The status of application of the policy and adoption of the verification app will be followed up and reported as part of the 2017/18 internal audit review.
Housing Benefit	Rec 3 a)	Performance reporting: Monthly KPI reports should be produced and reviewed by management	30/04/2017	28/02/2018	Customer Fulfilment	(1) High		COMPLETED	2017	Hazel Hutt	A monthly meeting takes place which focusses on the quality checks and subsidy return attended and led by the Group Manager
Housing Benefit	Rec 4 a)	Council should continue the recently established weekly process of the Duty Officer to follow-up benefit case reminders until such time a new approach is devised	31/05/2017	28/02/2018	Customer Fulfilment	(2) Medium		COMPLETED	2017	Hazel Hutt	UPDATE 9/1/18 - The weekly Duty Officer process is in place and implemented AppCheck software to risk assess cases on a trial basis. Processing times have also significantly reduced from 28 for new claims in the prior year to 18 days • There is no longer any issues with misallocated SalesForce emails
Housing Benefit	Rec 4 c)	Monthly review of misallocated Salesforce emails should take place to identify any unallocated emails.	31/05/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Hazel Hutt	This process was completed in October and misallocated emails are now minimal.

Review	Name	Description	Due Date	Due Date 1	Sector	Risk	Completion	Status	Year End	Owner	Additional Information
Housing Benefit	Rec 5 a)	The list of those who have conducted the E-learning module on data protection should be mapped to the current staff in the Customer Relationship Team. This should identify individuals who have not undertaken the training and those who have undertaken the training more than 12 months ago. Training should be completed and thereafter undertaken at least annually.	30/04/2017		Customer Fulfilment	(2) Medium	02/12/2017	Completed	2017	Hazel Hutt	The E-learning module has been created and completed. With the take on of risk based verification there was a mandatory requirement to complete data protection training and these are now up-to-date as all staff are signed up to National Fraud Initiative programme.
Housing Benefit	Rec 6	• The Council must understand the current position on overpayments and whether sufficient resource is in place to reconcile the two systems data and then take appropriate action to improve the control environment. These issues are being addressed through the Corporate Debt Project but need to be overseen and actioned by the Housing Benefit Team. • As part of Quality Checks undertaken, the Council should review whether Case Officers are flagging overpayment cases effectively and taking appropriate action.	30/06/2017	31/03/2018	Customer Fulfilment	(2) Medium	11/12/2017	Completed	2017	Hazel Hutt	The Council recognise that this is a significant project. At a meeting on 4 July 2017 to discuss this area it was clear that additional work was needed; the meeting discussed: • Filling additional posts to clear debts currently held on Tech1 • Discussing how Tech1 can be better used to manage overpayment debt • Discussing how the debtors module on Northgate could be implemented. The action should be replaced with Action 2 Accounts Receivable. This will be followed up and status reported as part of the 2017/18 internal audit reviews.
Payroll	Rec 1 a)	Payroll should consider the types of reports that should be run which can aid the financial reporting/management oversight and ensure these functionalities are built into iTrent. Period review of changes to standing data should be performed to ensure all changes are valid and authorised.	31/03/2017		Business Support & Enablement	(2) Medium	02/12/2017	Completed	2017	Amanda Williams	This report can now be produced from iTrent after making changes to scripts held on the system by the software provider.
Payroll	Rec 2 b)	The Council should remind all staff submitting expenses to include sufficient detail for the reviewer to assess whether the expense claim is appropriate or not.	31/03/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Amanda Williams	Reminders were issued with guidance being updated in August 2017.
Payroll	Rec 3 a)	Staff should be reminded that all starter and leaver forms should be completed in a timely manner. All leaver forms should be completed in full, including Payroll and Manager Checklists.	28/02/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Amanda Williams	Reminders were issued in August 2017 with the template updated. Consideration was given to using the Service Desk however, this was considered not appropriate as alternative controls via emails now compensate this.
Payroll	Rec 3 b)	HR should consider the effectiveness of the Checklist with the possibility of including tick boxes next to each requirement on the leaver checklist. See Appendix 3	28/02/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Amanda Williams	Reminders were issued in August 2017 with the template updated. Consideration was given to using the Service Desk however, this was considered not appropriate as alternative controls via emails now compensate this.
Safeguarding	Rec 2 a)	The Council should re-establish its internal safeguarding meetings at least quarterly with representation from: safeguarding leads, Communities, Licensing, Housing and Human Resources as a minimum Based on common practice at councils with strong safeguarding controls, the Council should assign safeguarding "champions" who take part in completing the Section 11 and communicate safeguarding matters to their respective teams.	31/12/2017		Community Fulfilment	(1) High	02/01/2018	Completed	2017	Will Rysdale	These have been re-established since September 2017 and now place monthly with agreed minutes and action plans. The meeting also has an agreed Terms of Reference - see attached. The Council have also agreed to assigned Safeguarding Champions, "15.Assign safeguarding "champions" to take part in completing the Section 11 self/assessment and communicate safeguarding matters to teams.". As this is substantially complete it is signed off as complete.
Treasury Management	Rec 1 a)	Ensure the Mid-Year and Annual Strategy treasury management reports are completed and presented to Council members in a timely manner as per the Financial Regulations	30/04/2017		Business Support & Enablement	(2) Medium	02/12/2017	Completed	2017	Nuala Donnelly	The Annual Treasury Strategy was approved on 22 February 2017 and therefore was approved in a timely manner
Treasury Management	Rec 1 b)	Develop a reporting schedule for the rest of the financial year and consider including this in the 2017/18 Treasury Management Strategy (See Appendix 3)	30/04/2017		Business Support & Enablement	(2) Medium	02/12/2017	Completed	2017	Nuala Donnelly	The reporting schedule was added to page 2/3 of the 2017-17 Annual Treasury Strategy
Treasury Management	Rec 1 c)	Provide commentary in the Quarterly Digest to inform readers on the movement in funds and rates.	30/04/2017		Business Support & Enablement	(2) Medium	02/12/2017	Completed	2017	Nuala Donnelly	A full-page commentary has been added to the March 2017 Quarterly Digest covering an explanation for key variances; this is to be continued on subsequent Quarterly Digests.

Review	Name	Description	Due Date	Due Date 1	Sector	Risk	Completion	Status	Year End	Owner	Additional Information
Treasury Management	Rec 2 a)	The Council should implement either through Treasury Live, or another process, a way of documenting the reasons as to why a specific counter party was selected for testing. This information then needs to be recorded on a regular basis so it can be subject to review.	28/02/2017		Business Support & Enablement	(2) Medium	02/12/2017	Completed	2017	Nuala Donnelly	Treasury Live now has functionality to allow comments to be added to each deal the Council undertakes which could be used to verify the reason certain counter parties were selected. Whilst this functionality is available, it is not being used. Through discussion with the Treasury Team it is clear that recording the reasons for selection of each provider is not effective because the narrative would each time confirm the deal struck was the best available with the broker on the given day. As the details of each option available cannot be added to Treasury Live, this explanation is understood. The Council should assure themselves through other scrutiny measures that they are content with the deals made and if any concerns arise, to re-visit this recommendation.
Treasury Management	Rec 2 b)	b) A template form needs to be established to ensure approvals are documented and that all verbal confirmations are removed from the process.	28/02/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Nuala Donnelly	A template has now been established and is in place to remove verbal approvals from the process. Completed templates are kept in Finance.
Treasury Management	Rec 3.1	The Council should formulate a Treasury Manual/Procedure document with the key processes of Treasury Live, set out key roles and responsibilities, segregation of duties and risk management considerations. This should include the procedures to be followed in the absence of the two individuals with delegated responsibility and this should be distributed to all those in the Finance Team (See Appendix 3).	28/02/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Nuala Donnelly	Treasury Live has now been implemented and training given to users. The system provides support and guidance to users and embeds segregation of duties and an audit trail for deals made. In terms of Value for Money, the system is not sophisticated enough to record all the available deal options at the time of making a deal to confirm Value for Money was achieved - it is considered (and we agree) that to record this level of detail is over-kill. The Council operates very restricted parameters of where they can invest and the effective difference between deals is around £1 to £50 and therefore the Value for Money issue is trivial.
Treasury Management	Rec 3.2 a)	For borrowing, prior to any future loans: a) Procedures to borrow funds from the Bank should be documented	28/02/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Nuala Donnelly	Treasury Live has now been implemented and training given to users. The system provides support and guidance to users and embeds segregation of duties and an audit trail for deals made. In terms of Value for Money, the system is not sophisticated enough to record all the available deal options at the time of making a deal to confirm Value for Money was achieved - it is considered (and we agree) that to record this level of detail is over-kill. The Council operates very restricted parameters of where they can invest and the effective difference between deals is around £1 to £50 and therefore the Value for Money issue is trivial.
Treasury Management	Rec 3.2 b)	For borrowing, prior to any future loans: b) A Template Form needs to be established to ensure approvals are documented and that all verbal confirmations are removed from the process	30/06/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Nuala Donnelly	Treasury Live has now been implemented and training given to users. The system provides support and guidance to users and embeds segregation of duties and an audit trail for deals made. In terms of Value for Money, the system is not sophisticated enough to record all the available deal options at the time of making a deal to confirm Value for Money was achieved - it is considered (and we agree) that to record this level of detail is over-kill. The Council operates very restricted parameters of where they can invest and the effective difference between deals is around £1 to £50 and therefore the Value for Money issue is trivial.
Treasury Management	Rec 3.2 c)	For borrowing, prior to any future loans: c) Evidence needs to be kept to document how value for money was achieved on the borrowing undertaken; this could be recorded on the Template Form	28/02/2017		Business Support & Enablement	(3) Low	02/12/2017	Completed	2017	Nuala Donnelly	Treasury Live has now been implemented and training given to users. The system provides support and guidance to users and embeds segregation of duties and an audit trail for deals made. In terms of Value for Money, the system is not sophisticated enough to record all the available deal options at the time of making a deal to confirm Value for Money was achieved - it is considered (and we agree) that to record this level of detail is over-kill. The Council operates very restricted parameters of where they can invest and the effective difference between deals is around £1 to £50 and therefore the Value for Money issue is trivial.