

INTERNAL AUDIT PROGRESS REPORT – JANUARY 2019

1 Purpose

- 1.1 To receive the Internal Audit Progress Report of activity undertaken since March 2018.

2 Recommendations

- 2.1 The committee is recommended to note the progress report.

3 Supporting Information

- 3.1 This report provides an update on the progress made against the 2018/19 Internal Audit Plan and includes information on:
- Internal audit reviews completed and in progress
 - Changes to the 2018/19 internal audit plan
 - Implementation of agreed audit actions
- 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 2019





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1. Activity and progress

The 2018/19 internal audit plan was approved by the Audit Committee in June 2018. 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
Commercial Waste	High	Jan 19	-	1	3	2
Comments, Compliments & Complaints	Low	Jan 19	-	-	1	1

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

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

Commercial Waste

The report is classified as High risk. We identified one high, three medium and two low risk findings. It should be noted that the internal audit risk assessment is a reflection of the processes and controls in operation at the time of the audit work. The Commercial Waste audit was performed during September/October 2018. Since then, significant work has taken place to address the risks identified, as outlined in the comments from management. The current and ongoing level of risk has been reduced, and this will be validated by internal audit through the follow-up process over the coming months.

The review identified the following issues:

- A site risk assessment was not completed for 12 out of 15 new customers that we tested, and high levels of non compliance with the process were noted (High)
- Current governance arrangements do not allow for a focused discussion of all commercial waste risks and performance (Medium)
- Costs are not fully allocated to the service and therefore financial performance cannot be adequately assessed and the basis for setting charges could not be substantiated (Medium)
- Customer records are not held in one place and compliance with procedures is not consistent (Medium)

- We identified some small levels of under charging of customers along with minor differences in quarterly reconciliations (Low)
- There was no process to collect customer feedback to understand customer concerns and promote the service to new customers (Low).

Comments, Compliments & Complaints

This report is classified as Low risk. We identified one medium and one low risk finding.

We tested a sample from a total of 620 comments, compliments and complaints (510 complaints, 50 comments and 60 compliments) received during the period April to November 2018. Our findings are summarised as follows:

- There were delays in responding to 7 out of 19 stage 1 complaints with a further delay where the complaint was escalated to stage 2 (Medium)
- All new starters across the Council are provided access to the e-learning but it is not a mandatory requirement for any staff member, including front line staff, to complete the e-learning. Currently, there are no targets set for the e-learning compliance. (Low)

Action has already been taken to improve the monitoring of response times and plans are in place to address other weaknesses.

2018/19 internal audit plan work in progress

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

<i>Name of review</i>	<i>Update on progress</i>
Section 106 Agreements	Audit work complete. The report was due to Audit Committee in January but BDO Internal Audit team delays in finalising mean it is deferred to March.
Housing Benefits	Scoping meeting held Reporting to Audit Committee in March 2019
Parking services	Terms of reference agreed. Reporting to Audit Committee in March 2019
Company Governance – Aylesbury Vale Estates	Terms of reference being prepared Reporting to Audit Committee in March 2019
Connected Knowledge	Terms of reference agreed. Reporting to Audit Committee in March 2019

Summary of changes to the 2018/19 internal audit plan

To remain relevant, the annual internal audit plan should be flexible to respond to emerging or changing risks. With budget constraints, there is also a need to ensure prioritisation is given to work which will achieve the greatest value to the organisation. The following changes have been made to the 2018/19 plan since it was approved in June 2018:

<i>Name of review</i>	<i>Comment</i>
Waste & Recycling - Contracts	<p>The original plan included review of the contracts for Street Cleansing/Horticulture and Recycling.</p> <p>Council recently approved the proposal to bring Street Scene services in-house, the contract will conclude in January 2020.</p> <p>Due to changes in the recycling market, we no longer receive income but pay for waste to be taken to a MRF through a contract with CasePak.</p> <p>For both contracts, management procedures are in place and not considered a high risk for internal audit review.</p> <p>Audit days will be reallocated to allow for more in-depth reviews of Commercial Waste and Parking Services.</p>

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. In total 40 actions were followed up for the January 2019 Audit Committee – this included an update on all actions due for completion by 31 December 2018. 12 out of 40 actions are complete which equates to 30% (55% in October 2018).

Appendix 1: Internal audit opinion and classification definitions

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	<p>A finding that could have a:</p> <ul style="list-style-type: none"> • 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	<p>A finding that could have a:</p> <ul style="list-style-type: none"> • 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	<p>A finding that could have a:</p> <ul style="list-style-type: none"> • 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	<p>A finding that could have a:</p> <ul style="list-style-type: none"> • 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	<p>A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.</p>

Appendix 2: Internal audit plan and progress tracker

The 2018/19 Annual Internal Audit Plan was approved by members of the Audit Committee in June 2018. A summary of progress on completion of the plan and changes is reported below.

Review	Description	Status/Comment	Overall Risk Rating
General Ledger	Assurance over control design and operating effectiveness of key financial processes.		
Accounts Payable			
Payroll	Review payroll processes and controls post new system implementation		
Billing, debt management and recovery	Review of processes for billing selected income streams (inc. commercial & garden waste, licensing, property), debt management and recovery		
TechOne	Review system integration and data transfer controls to ensure the data held in TechOne is complete and accurate.	Terms of Reference agreed Work planned Feb19	
Contracts & Procurement	Corporate processes	Complete	Medium
Health & Safety	Corporate processes	Complete	Medium
Customer comments, compliments & complaints	Corporate CCC process & new Customer Charter	Complete	Low
Section 106 Agreements		Audit work complete and report was due to come to January audit committee – BDO delays in report finalisation - deferred to March	
Housing Benefits	Consider impact of Universal Credit	Scoping meeting held	
Waste & Recycling - Contracts	Original plan included review of the contracts for Street Cleansing/Horticulture and Recycling. Council recently approved the proposal to bring Street Scene services in-house, the contract will conclude in January 2020. Due to changes in the recycling market, we no longer receive income but pay for waste to be taken to a MRF through a contract with CasePak . For both contracts management procedures are in place and not considered a high risk for internal audit review.		-
Waste & Recycling – Commercial Waste	Focus on customer and commercial aspects of trade waste operations.	Complete	High
Parking services	Review of all areas of the parking service	Terms of Reference agreed. Work planned Feb 19	
Connected Knowledge	Focus on benefits realisation, tracking and reporting	Terms of Reference agreed. Work planned Feb 19	
Company Governance	Assess governance arrangements for the Aylesbury Vale Estates	Following conclusion of AVB work, review of AVE will commence early 2019	
Follow up audit actions	Validation that agreed internal audit actions have been implemented.	Ongoing	
Disabled Facilities Grant	Grant compliance requirements	Complete	No issues reported

Appendix 3: Internal audit reports

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




1. Commercial Waste
2. Comments, Compliments & Complaints

Appendix 4: Summary of internal audit actions

In total 40 actions were followed up for the January 2019 Audit Committee – this included an update on all actions due for completion by 31 December 2018. The previous action dates are shown along with the new revised date.

12 out of 40 actions are complete which equates to 30% (55% October 2018). Of these, 1 High rated action is complete with 6 High actions outstanding. One action relating to Budget Monitoring has been reclassified from Medium to Low, as significant progress has been made in addressing the risk.

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

Name of review	Agreed actions due	Outstanding			Completed actions
		 High	 Medium	 Low	
Accounts Receivable 2016/17	1	-	-	-	1 (1H)
Accounts Payable 2017/18	3	3	-	-	-
Budget Monitoring 2016/17	1	-	-	1*	-
Building Control 2017/18	8	-	3	1	4 (2M, 2L)
Contracts and Procurement 2018/19	7	-	1	4	2 (2L)
Corporate Health and Safety 2018/19	5	-	3	1	1 (1M)
Council Tax and Business Rates 2016/17	1	-	-	-	1 (1L)
Housing Benefit 2017/18	1	1	-	-	-
Payroll 2017/18	5	-	3	-	2 (2M)
Safeguarding 2016/17	4	2	-	2	-
Taxi Licensing 2017/18	4	-	1	2	1 (1M)
Total	40	6	11	11	12 (30%)

* The majority of actions to reduce the risk have been completed; the remaining action is considered low risk and has been reclassified

Progress update on overdue/incomplete actions

Name of review	Action	Finding risk rating	Update	Revised Date
Accounts Payable 2017/18	Review the process for receipting of invoices to automate where possible and avoid duplication, to ensure timely approval and payment.	H	The Team are currently working with Tech1. There is an issue currently where the Tech1 system is not picking up duplicate payments through an automated exception report which it should flag. This is being discussed with Tech1 to identify a solution.	31/12/2018 30/04/2019
Accounts Payable 2017/18	Produce updated guidance for staff on process and procedures to raise and approve PO and GRNs, including the 'No PO, No Pay' policy.	H	This has not progressed – the focus currently has been on trying to improve process for invoice process. There have also been improvements with ways of working with the procurement team in terms of new suppliers and ensuring all correct documentation is in place. Procedure notes will develop in the coming months.	31/12/2018 30/04/2019
Accounts Payable 2017/18	The Finance Team should run the list of PO breaches on monthly basis to identify the most frequent offending department and report to the Finance Business Partner.	H	Currently there is a report on the strategic dashboard around this however it is recognised that it needs developing. The reports currently do show invoice and if they are paid and if they are paid in 30 days. However they do not show the date of PO, date of supplier invoice and date receipted.	31/12/2018 31/03/2019
Safeguarding 2016/17	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.	H	The Team have contacted both the Adults and Children's Safeguarding Boards to gain access to relevant training with a response from one received and this has been distributed to relevant Council staff with some undertaking the training. Furthermore, at the December Safeguarding Group in the Council Assistant Directors were informed that they need to assess non-compliance. However, Assistant Directors need to know levels of training required by each staff member which is still being put together and after this a deadline can be set to achieve compliance. This is still in progress.	31/12/2017 31/05/2018 31/08/2018 31/12/2018 30/03/2019

Name of review	Action	Finding risk rating	Update	Revised Date
Safeguarding 2016/17	Employees in the Level 4 Exposure list are advised to receive refresher trainings on a more frequent basis (every two years)	H	That has started and Will Rysdale and staff from HR have undergone the training. All members of the Safeguard Group have been informed of the training which is available to them however not all yet have completed this training and therefore this is in progress. N.B This training is provided by an external organisation.	31/12/2017 31/05/2018 31/08/2018 31/03/2019
Safeguarding 2016/17	Define the DS/DBS check criteria for a given job role and ensure it is consistently applied in the 'new structure'	L	HR are in the process of doing this. So far this has been done for new staff but has not yet been done for existing staff. There is some work required to go through this as it requires an assessment of every employee.	30/09/2017 31/05/2018 31/10/2018 30/05/2019
Safeguarding 2016/17	The DS/DBS check records should include the date of each check and the date it needs to be re-checked.	L	Per above, once HR have completed their assessment this can then be logged.	30/09/2017 31/03/2018 31/12/2018 30/05/2019
Housing Benefit 2017/18	When the automatic reconciliation process is established, determine frequency of reporting and investigation of any differences (at least monthly)	H	The Team have continued to work through list however have found that this is proving to be a significantly more complex task. For example, older landlord cases are very complex and can take days to assess. This being said, housekeeping tasks on an on-going basis are now operating with monthly reconciliations and processes operating. However, to deal with the more complex cases a different plan is needed. In January 2019 the Team emailed the Finance Team to convene a meeting to discuss how best to navigate this challenge and what the different options may be to resolve this - these discussions are in progress.	30/04/2018 31/07/2018 31/10/2018 31/03/2019
Taxi Licencing 2017/18	Set out standard timeline parameters for processing decisions and protocols for where the Council diverge from these timelines.	M	This is still being worked through. The Team did not anticipate a significant increase in applications due in the last quarter which hit the 3 year re-evaluation point - this added significant pressures on the team and mean the back log	30/05/2018 31/07/2018 30/11/2018 31/03/2019

Name of review	Action	Finding risk rating	Update	Revised Date
			of cases could not be dealt with as effectively. It is expected this will be cleared by March 2019 after which standard timeframes can be set.	
Taxi Licencing 2017/18	Licensing Committee Member training should be reviewed to ensure that all requirements in the Councillors Handbook are sufficiently covered	L	This is now due to take place in February 2019 alongside an update on policy changes.	31/07/2018 30/09/2018 30/11/2018 28/02/2019
Taxi Licencing 2017/18	A summarised hand out of training notes should be provided to Members for future reference.	L	This is now due to take place in February 2019 alongside an update on policy changes.	31/07/2018 30/09/2018 30/11/2018 28/02/2019
Building Control 2017/18	Policies and procedures covering all activities undertaken by the Building Control Team should be documented, approved and disseminated to all relevant Officers.	M	There is now a new customer manager system (salesforce) which rolled out in November 2018. This has changed many of the previous processes. The Council are now underway with reviewing these new processes and ensuring staff are trained to follow them appropriately however the new policies have not yet been finalised However there are now competencies for each member of staff setting out what type of work they may do for their grade which was issued on 28 September 2018. This sets out their approval rights.	31/07/2018 30/11/2018 31/03/2019
Building Control 2017/18	The Building Control fees should be reviewed to ensure that they recover all costs incurred, including: <ul style="list-style-type: none"> • Employees • Premises • Transport • Supplies and Services • Third Party Payments • Support Services. Tables 1-3 within the CIPFA Local Authority Building Control Accounting Guidance detail an example of how to calculate the productive hourly rate of the team as a whole	M	The Council have now developed a productive hourly rate and this will be presented to Scrutiny for discussion. It is expected this will go to Scrutiny by March 2019 for discussion and approval. The draft calculations have been reviewed and are significantly more robust than previous figures and include all expected costs which includes booking in time and plan inspection times.	31/09/2018 31/12/2018 28/03/2019

Name of review	Action	Finding risk rating	Update	Revised Date
Building Control 2017/18	Any changes in fees should be approved through the appropriate Committee and this should occur on an annual basis ahead of 1 April each year thereafter	M	Once the productive hour rate approach has been approved by Scrutiny the new fees will be set based on this and it is expected this will be in place by April 2019 - based on draft figures the fees which have not been changed for six years will increased by 15 to 17%.	30/06/2018 30/11/2018 30/04/2019
Building Control 2017/18	A clear marketing strategy should be documented and approved to set out the Council's requirements for increased income generation	L	This will be complete after the productive hour fee has been approved by Scrutiny and the new fees are in place. Price is one part of the strategy. The business development manager in the coming weeks is working with the building control manager to create a strategy which will also be linked to the new KPI dashboard in place.	30/06/2018 31/12/2018 30/05/2019
Contracts and Procurement 2018/19	Instances of non-compliance with the Contract Procedure Rules identified in this review (sample list provided) should be assessed and appropriate action taken i.e. obtain signed contracts, check contracts are appropriately sealed. N.B See finding 3 around training compliance and finding 4 around finalising the approval of the Contract Procedure Rules, which if actioned would help mitigate instances of non-compliance.	M	The Team have started a process to go through an extensive process to identify non-compliance. They took a listing of all expenditure from Tech1 and placed a field which forces expenditure to be classified as either contract or non-contract spend with a Yes or No field. The Team received this report in January 2019 and have since started to contact staff to identify if spend is above a certain amount and classified as No i.e. not contract spend, to identify whether this is correct or not. This will then identify non-compliance for action to be taken. This is a significant project and will take a long time to complete. This will not be complete by May 2019 however will be re-visited then to check progress.	30/11/2018 30/05/2019
Contracts and Procurement 2018/19	Resolve the data quality issue of the report from Tech One regarding vendor names and classifications	L	There are a number of fields which have vendors classified as 'sundry creditors' and a name is not given. The Team have to work with Finance who are currently busy with a Tech1 upgrade to analyse these vendors to identify	31/10/2018 30/06/2019

Name of review	Action	Finding risk rating	Update	Revised Date
			the vendor name to complete this process.	
Contracts and Procurement 2018/19	A training needs assessment for different roles and agreement of whether it is mandatory should be performed and communicated	L	A training needs assessment is held up as it required the new CPR to be approved first. This being said the new e-learning module has been created in draft in Microsoft Word. The Team are working with HR to design this so that it can be rolled out in Mid-March 2019.	31/12/2018 31/03/2019
Contracts and Procurement 2018/19	Complete the review and approval of the CPRs and ensure they are communicated and accessible to all staff	L	The CPR has been drafted and is with the Director of Finance and Cabinet Member for approval. This was issued in December 2018 and is expected to be approved in January 2019. Once approved it will be communicated and be effective from 1 April 2019.	31/10/2018 28/02/2019
Contracts and Procurement 2018/19	The contract register should be updated to comply with the Local Government Transparency Code 2015	L	The Team have added in additional columns per the recommendation. This initially dropped the compliance to 73% from 83% at November 2018. This was because by adding in more columns it required more information reducing the compliance. The Team are now working with colleagues in the Council to complete the missing data and therefore this will take time to identify and complete to 100%. It should be noted that the Team have a strong handle on what is required to be done and to analyse non-compliance however, the task to complete this to 100% is a bigger task than initially expected. This will not be complete by June 2019 however will be re-visited then to check progress.	31/12/2018 30/06/2019
Corporate Health and Safety 2018/19	A project plan is needed to appropriately resource the completion of Council wide risk assessments. It is recognised the Corporate Health & Safety Manager will need to support Managers with the process in the first	M	A project plan has been developed. Steven Foster (Health and Safety/Fire Officer) is responsible for project plan and support the managers with the process. Areas which work with external contactor and has a high number of external service users,	31/10/2018 20/04/2019

Name of review	Action	Finding risk rating	Update	Revised Date
	instance. Higher risk areas should be prioritised for completion		such as planning, environment and customer service centre, have been classified as higher risk area and their risk assessments will be prioritised for completion.	
Corporate Health and Safety 2018/19	The Corporate Health and Safety Team should develop a programme of training and communication, based on a matrix of requirements for different roles to ensure that staff are aware of the latest health and safety issues	M	The Health and Safety Team has been working with learning and development. They have delivered health and safety induction to all new starters since week 1 of 2019. This will be a rolling programme going forward. They will also participate in "Speed Dating", a 10 minute presentation of the department's roles and function to existing employee on 16/01/2019. This is a rolling programme developed by HR. A matrix of requirements for different roles has not yet been developed. The Health and Safety Team will need to discuss with HR and decide as to when and who will be developing the matrix.	31/12/2018 31/03/2019
Corporate Health and Safety 2018/19	Training material should be developed in consultation with Learning and Development, and signed off by the Corporate Health and Safety Manager	M	In conjunction with HR, the Health and Safety Team is reviewing and updating the current e-learning module.	31/12/2018 31/03/2019
Corporate Health and Safety 2018/19	Develop a policy review framework to identify all required policies	L	As part of the risk assessment project plan, the Health and Safety team will identify all health and safety policies and procedure developed locally. Once this information has been gathered, a policy review framework will be developed.	31/12/2018 30/04/2019
Budget Monitoring 2016/17	<ul style="list-style-type: none"> 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: 	M → L	<ul style="list-style-type: none"> The team are developing their own T1 capability (through Analytics) to review financial information on e.g <ul style="list-style-type: none"> – spend and income at a more granular detail – Financial and performance management report e.g. trade waste dashboard – Detailed information on 	31/07/2018 30/11/2018 30/06/2018 31/12/2018 30/04/2019

Name of review	Action	Finding risk rating	Update	Revised Date
	<ul style="list-style-type: none"> 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. <ul style="list-style-type: none"> • 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. 		<ul style="list-style-type: none"> – budget phasing – The plan is to continue to develop general and bespoke reports to need specific needs. The data is very easy to manipulate at Council, Portfolio, Cost centre level. – Once the Council have developed and tested the reports fully, these will inform future reporting needs and given the information is available in real time, this will support more timely information. • Finance continue to circulate the monthly checks and balances information and this is subject to periodic review at Finance Review Board • Finance also now issue detailed monthly reports to budget managers on use of agency staff etc. This has been identified as a specific financial risk. • There are also now detailed debt analysis reports. This is then presented for review monthly by the Finance and Payroll manager at the FRB. • Finance are working towards monthly reporting and are developing a plan accordingly. This is expected to be operational from April 2019 but will trial over the last 3mths of 2018-19. 	
Payroll 2017/18	A full review of all HR/Employment policies and procedures is in progress and is due for completion in November 2018. The Travel and Subsistence policy will be reviewed and updated as part of this.	M	Policies for Probation, Disciplinary, Capability, Sickness & Absence were reviewed and updated in April 2018. The remainder of HR policies, including Travel & Subsistence, are part of an ongoing programme.	30/11/2018 31/03/2019
Payroll 2017/18	Guidance documents will be produced including specific requirements for receipts and how to review the reasonableness of claims.	M	A decision was made in November 2018 to stop the implementation of the new payroll & HR system. iTrent will therefore continue to be used for	30/11/2018 31/03/2019

Name of review	Action	Finding risk rating	Update	Revised Date
			the remainder of AVDCs timeframe. These actions and allocation of resource need to be reviewed in terms of risk and priority in light of the Unitary decision. An update will be provided by 31 March 2019 on future plans.	
Payroll 2017/18	The new payroll system should be configured to enable the capture of sufficient detail for expenses to be reviewed, reported and monitored.	M	As above - The action to address this risk need to be reviewed in s actions needs to be reviewed.	31/12/2018 31/03/2019
Payroll 2017/18	UPDATED ACTION (JAN19): A project to develop an automated starter/leaver process involving IT, HR, Finance, Facilities, Admin teams, commenced in May 2018, but has now been put on hold. An update is required on how issues raised around manual processes will be addressed now that the new system is not being implemented.	M	The automated starter/leaver process was part of the migration to the new Payroll & HR system which is no longer happening. Instead, a process is being worked on to link new starter forms to the recruitment website (employ) and automate as much of this process as possible eg Managers can complete offer details through employ, however manual starter leaver forms are still being used. This is therefore in progress.	31/03/2019

Completed actions

Name of review	Action	Finding risk rating	Update
Accounts Receivable 2016/17	Debt management procedure notes are required for all income streams, including raising invoices, chasing payment, writing off, timeframes, escalation and recovery mechanisms	H	The Debt Strategy has now been rolled out and processes previously in place have been updated which are in line with this. These have been communicated and made available to staff via Council network folders.
Council Tax and Business Rates 2016/17	Write off procedures should be produced and approved for future use.	L	The Debt Strategy has now been rolled out and agreed. Finance provide the monthly exceptions report, which Customer Relationship are working through and these are up-to-date as previous complex ones on landlord accounts are complete.
Taxi Licencing 2017/18	Management conducts sample testing on at least a quarterly basis to confirm whether applications and service request records on Salesforce contain appropriate and sufficient evidence and action records. Evidence of check must be retained and exceptions must be recorded and communicated to the Group Manager – Regulatory Services.	M	The Team undertook audits in December 2018 which were the first staff to go through the process; this was done in November 2018 for the enforcement staff. These results were discussed, and will continue to be discussed, at monthly management meetings with action taken as appropriate.
Building Control 2017/18	As already underway, KPIs should continue to be reviewed, with a complete set of measures and targets being produced	M	<p>On the back of salesforce the Council have reviewed KPIs and there is a dashboard which is viewable by management which is shown in real time, this includes; market share, income and time take to process cases - this is therefore deemed complete.</p> <p>It should be noted that the Council will continue to monitor the dashboard data as there are some concerns with the underlying data i.e. with income it shows actual income per month and therefore this may show a pre-inspection fee in one month and inspection fee in another month. Having these also showing together in addition to per month as currently shown would be beneficial.</p>
Building Control 2017/18	Once the KPIs have been identified, standard reports should be produced and formulated into a monthly reporting pack to the Group Manager within two weeks of the relevant	M	The dashboard data of KPIs is now live. This is already leading to change particularly around challenging the underlying data as per above and has highlighted interesting information

Name of review	Action	Finding risk rating	Update
	month. Performance should be monitored and poor performance addressed, including escalation procedures to the Assistant Director – Customer Fulfilment.		on processing times which are acted upon by the Group Manager.
Building Control 2017/18	Management should consider ways of automating the manual process that is currently in operation for the checking of charges.	L	Now the Council have Salesforce as much as possible has been automated and the Council are building further efficiencies moving forward which have driven out many of the previous manual processes.
Building Control 2017/18	A benchmarking exercise should be undertaken to review the Council's fees against other similar neighbouring Authorities to establish whether fees are competitive	L	As part of the productive hour fee a comparison to neighbouring authorities has been undertaken. This compares draft figures against different dwelling types and shows with the expected increase the Council will go from behind the average to slightly above average all other things being equal.
Contracts and Procurement 2018/19	Complete the contract register to 100%	L	The Team have added in additional columns per the recommendation. Each of these were checked and found to be added.
Contracts and Procurement 2018/19	Consider the comparison of financial levels and quotations required from other Buckinghamshire Councils (information provided). This should be assessed to ensure the levels assigned are acceptable	L	In the draft CPR the quotations required were re-evaluated. For example, those balances between £1k to £30k it asked for one quotation to be evidenced however the guidance was expanded to state that for balances between £1k to £5k it is preferential to use a credit card to be more efficient and not obtain a quotation.
Corporate Health and Safety 2018/19	Work with the Estates and Properties Team to clarify which properties/assets require the Council to conduct a risk assessment	M	The Health and Safety Manager has also with Estate and Property Manager on 08/01/2019 to discuss which properties/assets require the Council to conduct risk assessments. A register of properties has been updated to include information such as the date of the latest legionella and fire assessment. This register sits with the Estate and Property Manager. The Health and Safety Team has also arranged the property's fire assessments based on the risk exposure. This information is maintained by a programme held by

<i>Name of review</i>	<i>Action</i>	<i>Finding risk rating</i>	<i>Update</i>
			the Health and Safety Officer
Payroll 2017/18	Staff should be reminded that all Starter and Leaver Forms should be completed in a timely manner	M	HR Admin Officer contacts each HR business partner monthly to confirm any starters/leavers and check they have all been put through on the system. There is also now a process to notify end of probation period is due.
Payroll 2017/18	Variation letters should be checked by one other member of the HR team to verify accuracy before issuing.	M	We have seen evidence that this is now taking place.