**AUDIT COMMITTEE – 21/09/16**

**Outstanding Audit Recommendations**

**Key:**

| Red | Recommendation reviewed and found not implemented |
|---|---|
| Yellow | Recommendation reviewed and found to be partially implemented |
| Green | Recommendation reviewed and found to be implemented |

| Audit | Recommendation Details | Expected implementation date for recommendation | Date Audit Followed Up | Current Recommendation Status | Further Audit Comments | Target Follow Up Date |
|---|---|---|---|---|---|---|
| Food control 2014-15 | Enhancements should be made to the food business registration process. In this connection, confirmation should be obtained from One Legal as to the necessity for the addition of an applicant declaration to the online registration form. | Mar-16 | Jul-16 | Follow up Undertaken – implemented **(Green)** | | **16-17 q1** |
| Food control 2014-15 | The risk evaluation programme should be subject to a periodic management review undertaken by management of the work carried out by insepcting officers. Furthermore, as required by the Food Law Code of Practice, the procedure for the authorisation of officers should be documented | Mar-16 | Jul-16 | Follow up Undertaken – implemented **(Green)** | | **16-17 q1** |
| Homeless 2014-15 | To demonstrate best value a procurement exercise in relation to storage should be undertaken | Apr-16 | | | | **16-17 q1** |

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| Homeless 2014-15 | Call off contracts for B&B properties should be established and assurance of the continuing suitability of the accommodation being provided should be obtained | Jun-16 | | | | **16-17 q1** |
| Tree Inspections 2015-16 | A database of tree inspections should be established and maintained - The investigations in respect of the 31 non risk assessed land areas needs to be completed and the trees inspected | Mar-16 | Aug-16 | Follow up Undertaken – implemented **(Green)** | Follow up undertaken as part of Tree Inspections Audit 2016-17 | **16-17 q1** |
| Benefits Audit 2014-15 | The checking of benefit claims should give consideration to the following:- The checks undertaken by the Benefits Team Leader should be dated. The checking regime will be documented Consideration should be given to staff resilience to ensure that checking is undertaken on a consistent basis | Mar-16 | | | | **16-17 q2** |
| Local Transparency Agenda Follow-Up 2015/16 | The following action should be undertaken in order to comply with the publication requirements of the Local Transparency Code 2015. 1. A review of the data published in respect of local authority land should be carried out to ensure the information is clear and compliant to the code | Mar-16 | | | | **16-17 q2** |
| Local Transparency Agenda Follow-Up 2015/16 | Overall responsibility for the council's contract register should be defined. | Mar-16 | | | | **16-17 q2** |

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| NNDR 2014-15 | The Council's discretionary policy should give consideration to the changes introduced by the Localism Act 2011 in which discretionary relief can be given to any ratepayer. | Mar-16 | | | | **16-17 q2** |
| Property Audit – TBC building tenant leases 2014-15 | The disposal of commercial waste by TBC on behalf of tenants should be incorporated within the lease and the appropriate debt raised against the tenants | Dec-15 | | | | **16-17 q2** |
| Property Audit – TBC building tenant leases 2014-15 | Property inspections should be carried out when a lease is initiated and then at least on an annual basis | Mar-16 | | | | **16-17 q2** |
| Council Tax 2014-15 | Inspection process needs to be enhanced to ensure that council tax is raised at the earliest opportunity | Feb-16 | | | | **16-17 q3** |
| Creditors 2015-16 | Undertake a periodic stocktake of cheques | Mar-16 | | | | **16-17 q3** |
| Creditors 2015-16 | Pre-signed cheques should be stored in a strong room or safe with appropriate access controls | Mar-17 | | | | **16-17 q3** |
| ICT Asset Inventory Follow-Up 2015-16 | Enhancements should be made to the draft ICT Asset Management Procedure. In this connection, the procedure should document the responsibility for reviewing the asset register, the frequency at which this should be carried out and the escalation process for any exceptions identified. | Mar-16 | Aug-16 | Follow up Undertaken – implemented **(Green)** | Follow Up undertaken as part of the ICT Environmental Controls Audit 2016-17 | **16-17 q3** |

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| ICT Asset Inventory Follow-Up 2015-16 | Managers should be made aware of their responsibility in respect of portable items. In this connection, the procedures for tracking equipment between ICT and individual services, departments should be made aware of their responsibility to track the whereabouts of the portable items within their teams | Mar-16 | Aug-16 | Mitigated by other processes<br><br>**(Green)** | Follow Up undertaken as part of the ICT Environmental Controls Audit 2016-17 Responsibility for portable ICT equipment will form part of the ICT Policy review which is currently in the process of being carried out. In terms of carrying out a physical check of these items, this was undertaken as part of the annual asset register review. It is also noted that the ICT Asset Management Procedures now includes a statement indicating that 'responsibility for mobile assets belongs to the operational manager for each service area'. | **16-17 q3** |
| ICT helpdesk 2015-16 | Supporting procedures should be documented for the helpdesk. | Aug-16 | | | | **16-17 q3** |
| ICT helpdesk 2015-16 | A periodic check of open tickets should be carried out to ensure they are being closed off promptly. | Aug-16 | | | | **16-17 q3** |
| ICT helpdesk 2015-16 | Further promotion of the self-service portal should be carried out. | Aug-16 | | | | **16-17 q3** |
| ICT helpdesk 2015-16 | Feedback on the new system should be sought from users. | Aug-16 | | | | **16-17 q3** |

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| PPD 2015-16 | The PPD process should be enhanced to ensure that PPD's are updated on a regular basis and that staff involved in the PPD process are appropriately trained. | Sep-15 | | | | **16-17 q3** |
| Risk Management 2015-16 | Refresher training should be provided for staff and members who have an involvement with the risk management framework. | Sep-16 | | | | **16-17 q3** |
| S106 2014-15 | The monitoring process should give consideration to actively identifying completion of properties with the S106 module | Dec-15 | | | | **16-17 q3** |
| Budgetary Control (15/16) | The budget scheme of delegation should be updated on an annual basis. | Apr-16 | | | | **16-17 q4** |
| Budgetary Control (15/16) | The council's Financial Procedure Rules should be updated. | Jun-16 | | | New implementation date agreed at May '15 follow-up. Financial procedure rules have been updated but need to be approved by council, this will be done as part of the amendments to the constitution. | **16-17 q4** |
| Corporate improvement-fighting fraud checklist for governance 2015-16 | Ensure all staff, members and agency workers are aware of the risks of fraud and how it can be reported. | Oct-16 | | | | **16-17 q4** |

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| Playground Inspections 2016/17 | The Playground Inspection Plan (PIP) should be updated to reflect current work practices, such as giving consideration to manufacturer specifications within the inspection regime, training/competency and the use of mobile devices.  Further reviews of both the risk assessment and the PIP documents should be undertaken on an annual basis | Dec-16 | | | | **16-17 q4** |
| Playground Inspections 2016/17 | Training is provided to the inspecting officers on the approach to risk scoring of findings this will assist in ensuring a consistent approach to scoring is adopted and eliminate the additional check of the scores by property services. | Nov-16 | | | | **16-17 q4** |
| Treasury Management 2015-16 | Where a need to borrow has been identified. Supporting documentation should be retained for approval purposes that identify the various options considered and support the decision made. | Mar-17 | | | | **16-17 q4** |
| Garden Waste 2015-16 | The retention and cleansing of garden waste data should be reviewed for data protection and service delivery purposes and include data checks and cleansing together with a reconciliation between TBC and UBICO data. | Dec-16 | | | | **17-18 q1** |
| Garden Waste 2015-16 | A review of the garden waste subscriptions processes should be undertaken in respect of non-renewal accounts, demonstrating customer agreement to the council's terms of reference, establishing a stock management system and authorising renewal extensions | Dec-16 | | | | **17-18 q1** |

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| ICT PSN Submission 2016-17 | The following policies and procedures should be reviewed and updated:<br>1. Acceptable Use of Council ICT Resources (ICT Policy)<br>2. Use of ICT resources by Elected Members Code of Practice<br>3. Information Security Incident Management Operational Policy and Procedure (to be updated and tested as part of the ICT business continuity review)<br>4. Change Management Policy (to be reviewed against ITIL best practice and enhanced to include specific application periods as required by the PSN | Nov-16 | | | | **17-18 q1** |
| ICT PSN Submission 2016-17 | The responsibilities of the SIRO role should be defined and approval for the Deputy Chief Executive to undertake this role be formally agreed by CLT. | Nov-16 | | | | **17-18 q1** |
| Payroll 2015-16 | To review the processes in relation to employee rights to holiday leave/pay particularly in light of recent employment tribunal case law | Dec-16 | | | | **17-18 q1** |
| Tell Us Once 2016/17 | The End User Tracker (EUT) should be updated and submitted to DWP to ensure that it is an accurate reflection of the sponsors and agents who process the notifications. Moving forward the EUT should be subject to an annual check by the Sponsor. | Oct-16 | | | | **17-18 q1** |
| Tell Us Once 2016/17 | Consideration should be given to Housing Services, the volunteer litter picking scheme administrator and Area Revenues Officer (Sundry Debts) recieveing Tell Us Once notifications, provided that it is acceptable to share this information under Data Protection. | Jan-17 | | | | **17-18 q1** |

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| Tell Us Once 2016/17 | PSN accounts should be requested for the Group Manager Corporate Services and the Communications and Policy Manager, in order to satisfy the requirements of their role as business sponsors for Tell Us Once. | Oct-16 | | | | **17-18 q1** |
| Tell Us Once 2016/17 | In order to ensure that the council is protecting any personal information that it recieves and that this is retained appropriately; a review of data management should be carried out to include: 1) Appropriate retention periods- supported by a retention policy 2) The level of information held 3) Identification of appropriate user training and delivery 4) Development of a Privacy Policy The review should take into account any requirements stated within terms of reference with the council's data suppliers. | Mar-17 | | | | **17-18 q1** |
| Tree Inspections 2016/17 | Unadopted land should be reviewed in respect of council ownership and the continued ongoing maintenance of these areas by the council. The outcomes of this review together with any tree safety management policy updates required concerning the new inspection process should be reported to members | Mar-17 | | | | **17-18 q1** |
| Tree Inspections 2016/17 | Tree reporting notifications from members of the public and associated actions carried out should be recorded into the PSS Live system. | Mar-17 | | | | **17-18 q1** |

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| Tree Inspections 2016/17 | Controls need to be put in place to ensure that data on the cloud based PSS Live system is secure and complete. In addition, a data extraction procedure should be established to ensure that access to tree data will be available notwithstanding changes to the service provider. | Mar-17 | | | | **17-18 q1** |
| Tree Inspections 2016/17 | Additional training should be provided to the Inspection Officer and the Grounds Maintenance Manager on the use of the handheld device, particularly in relation to the risk scoring and the inspection module | Mar-17 | | | | **17-18 q1** |