

















OVERDUE RECOMMENDATIONS IN THIS TABLE ARE THOSE OUTSTANDING BEYOND THE MOST RECENT IMPLEMENTATION DATE

Executive summary		SODC			VWHDC			Joint			Recs Total		Joint Comparison of Q3 2016/17 and Q4 2016/17			
Service Area	Head of Service	Total Number of Open Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Open Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Open Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Open Recs	Number of Overdue Recs	Q2 2017/18 % of Overdue Recs	Q3 2017/18 % of Overdue Recs	% Change	High Risk overdue
Corporate Services	Adrianna Partridge (Interim Head of Corporate Services)	1	1	100%	2	2	100%	66	26	39%	69	29	65%	42%	-23% 	13
Devolution and Government	Andrew Down (Head of Devolution and Government)	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0%	0% 	0
Five Councils Delivery	Liz Hayden (Interim Head of Five Councils Delivery)	4	3	75%	4	2	50%	70	38	54%	78	43	69%	55%	-14% 	10
Development and Housing	Gerry Brough (Acting Head of Development & Housing)	0	0	0%	0	0	0%	0	0	0%	0	0	100%	0%	-100% 	0
Finance and Arts (including Cornerstone)	William Jacobs (Head of Finance)	7	7	100%	3	3	100%	5	1	20%	15	11	40%	73%	33% 	2
Head of Waste, Leisure, Parks and Environmental Health	Ian Matten (Interim Head of Waste, Leisure, parks and Environmental Health)	0	0	0%	24	24	100%	7	4	57%	31	28	90%	90%	0% 	2
Legal and Democratic	Margaret Reed (Head of Legal & Democratic Services)	2	2	100%	2	2	100%	6	4	67%	10	8	75%	80%	5% 	3
Planning	Adrian Duffield (Head of Planning)	0	0	100%	7	7	100%	12	12	100%	19	19	90%	100%	10% 	10
Total recommendations Q3 2017/18		14	13		42	40		166	85		222	138				40

5CP OVERDUE RECOMMENDATIONS OUTSTANDING BEYOND THE MOST RECENT IMPLEMENTATION DATE BY CONTRACTOR

Contractor	SODC	VWHDC	Joint	Total	High Risk overdue
Vinci	0	0	1	1	0
Arcadis	0	0	2	2	0
Indigo	0	0	0	0	0
Capita	3	2	35	40	10
Total	3	2	38	43	10

RECOMMENDATIONS IN THIS TABLE ARE THOSE OUTSTANDING BEYOND THE ORIGINAL IMPLEMENTATION DATE AND INCLUDE THOSE WITH REVISED DATES AGREED

Executive summary		SODC			VWHDC			Joint			Recs Total		Joint Comparison of Q3 2016/17 and Q4 2016/17			
Service Area	Head of Service	Total Number of Open Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Open Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Open Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Open Recs	Number of Overdue Recs	Q2 2017/18 % of Overdue Recs	Q3 2017/18 % of Overdue Recs	% Change	High Risk overdue
Corporate Services	Adrianna Partridge (Interim Head of Corporate Services)	1	1	100%	2	2	100%	66	27	41%	69	30	92%	43%	-49% 	14
Devolution and Government	Andrew Down (Head of Devolution and Government)	0	0	0%	0	0	0%	0	0	0%	0	0	0%	0%	0% 	0
Five Councils Delivery	Liz Hayden (Interim Head of Five Councils Delivery)	4	3	75%	4	2	50%	70	38	54%	78	43	83%	55%	-28% 	10
Development and Housing	Gerry Brough (Acting Head of Development & Housing)	0	0	0%	0	0	0%	0	0	0%	0	0	100%	0%	-100% 	0
Finance and Arts (including Cornerstone)	William Jacobs (Head of Finance)	7	7	100%	3	3	100%	5	2	40%	15	12	60%	80%	20% 	2
Head of Waste, Leisure, Parks and Environmental Health	Ian Matten (Interim Head of Waste, Leisure, parks and Environmental Health)	0	0	0%	24	24	100%	7	5	71%	31	29	90%	94%	4% 	2
Legal and Democratic	Margaret Reed (Head of Legal & Democratic Services)	2	2	100%	2	2	100%	6	4	67%	10	8	100%	80%	-20% 	3
Planning	Adrian Duffield (Head of Planning)	0	0	#DIV/0!	7	7	100%	12	12	100%	19	19	100%	100%	0% 	10
Total recommendations Q3 2017/18		14	13		42	40		166	88		222	141				41

Joint recommendations exceeding the original implementation date (Excluding Private)

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
375	Elections & Election Payments	2016/2017	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	Schedule of fees check	A check of the town/parish council's schedule of election fees spreadsheet should be undertaken prior to the issue of invoices to ensure that the town/parish councils are recharged all relevant costs.	Medium	16/11/16	The recommendation has been implemented into the team's processes. Will advise audit when we have raised an invoice.	30/11/16	Not Implemented	28/02/17
376	Elections & Election Payments	2016/2017	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	Town/parish council invoices	A reconciliation should be undertaken between the town/parish councils' schedule of fees and the Agresso system to confirm that the correct amounts are invoiced to town/parish councils.	High	16/11/16			Not Implemented	28/02/17
378	Elections & Election Payments	2016/2017	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	Change of circumstances	A record should be kept to any agreements to exceptional circumstances relating to staff working on elections so that checks can be undertaken confirming that staff are claiming the appropriate mileage.	Low	16/11/16			Not Implemented	31/07/17
379	Elections & Election Payments	2016/2017	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	Election calculation spreadsheets	The calculation spreadsheet should be independently checked, reviewed and signed off to confirm that the calculations and apportionment of cost to be recharged are accurate.	Medium	16/11/16	Recommendation included in procedure notes	30/11/16	Not Implemented	28/02/17
381	Partnership Performance Monitoring	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	1. Partnership guidance	<p>a)The council's partnership guidance should be updated, implemented and shared across all council services.</p> <p>b)The revised partnership guidance should have the following areas added to the guidance:</p> <ul style="list-style-type: none"> i.Introduction which includes framework, purpose and structure ii.Benefits and risks of partnership working iii.The formal/informal partnership definitions iv.Risk assessment procedure of partnerships v.Tools for evaluating partnership resource requirements vi.Key council roles and responsibilities vii.Governance framework viii.Partnership agreement template ix.Partnerships checklist x.Risk register template xi.Case studies xii.Further resources of help xiii.Where to go for further information. xiv.Information that should be reported regularly to the council's nominated partnerships officer. <p>c)Partnerships that are not in line with the council's objective should be investigated further to evaluate whether or not the partnership should be discontinued.</p> <p>d)There should be sufficient evidence to show that the guidance is:</p> <ul style="list-style-type: none"> i.suitably agreed and authorised; ii.regularly reviewed and updated by the relevant officer; iii.available to all relevant internal and external stakeholders; iv.clear in requiring identification of how partnerships can support the council's strategic priorities. 	High	30/06/16	This is an ongoing action - the principle is accepted, and any risks identified will be included in the risk register as and when identified. The immediate action to include a general risk on the corporate risk register is allocated to the Assurance team - I therefore consider this action to have been completed.		Not Implemented	30/09/17

382	Partnerships performance monitoring	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	2. Partnerships register	<p>he council should implement a central register of all partnerships that the council is involved in and make this available to internal and external stakeholders.</p> <p>b)The central register should ensure that all partnerships are recorded, monitored, updated and controlled sufficiently by an officer assigned as responsible for maintaining the register.</p> <p>c)The central register should include the following details: i.date partnership was added to register, ii.name of the partnership, iii.type of partnership (formal or informal) iv.lead officer, v.council service/section, vi.number/name of other partners, vii.purpose of partnership, viii.date of last annual return, ix.date partnership ends, x.key objectives, xi.resource requirements, xii.number of meetings per year.</p>	High	31/03/16	I am satisfied that partnerships are adequately managed by the relevant service teams and that this work would not add significant value. As previously discussed this is not a high priority for the team given the very limited risk.		Not Implemented	30/09/17
383	Partnerships performance monitoring	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	3. Public awareness of partnerships	a)Brief and non-sensitive details of the partnerships in which the council participates should be published on the council's website and kept up to date.	Low	31/03/16	Outstanding		Not Implemented	30/09/17
384	Partnerships Performance Monitoring	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	4. Risk register	<p>a)The council needs to ensure that the risks relating to partnerships are identified, recorded and reported in the council's corporate risk register.</p> <p>b)Any changes identified and the reported outcomes needs to be updated to the risk register by the nominated officer as soon as possible.</p> <p>c)Where an existing partnership appears to be realising risks, the council's continuing participation should be reviewed, and changed or, if deemed appropriate, ended.</p>	Medium	30/06/16	I am satisfied that relevant teams are aware of the risks involved and are managing them - I understand that the risk framework is being relaunched imminently and I will remind HoS of the need to consider risks relating to partnerships at that time.		Not Implemented	30/09/17
393	HR Management	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	3. Authorisation of carried forward leave	HR should only action requests to carry forward annual leave in excess of 5 days, or the equivalent part time hours, when head of service approval has been obtained.	Low	30/06/16	This recommendation has been implemented and all staff have been made aware of this requirement.	27/06/16	Not Implemented	31/03/17
400	HR Recruitment	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Adrianna Partridge (Assurance Manager)	7. Induction process	Reviews of new starters should be undertaken to ensure that they are provided with induction training on the first available session.	Medium	01/08/16	The head of service's HR (Capita) confirmed that an email will be sent to line managers reminding them to ensure all new starters are booked in on the council's induction course as soon as possible. The head of service (HR) also noted that corporate induction is currently being reviewed by Capita as part of the new service implementation. Some of the induction will be on line as well as face to face. Full service is due to be in place at SODC and VWHDC by end of June 17.	25/08/17	Not Implemented	31/07/17

404	Insurance	2015/2016	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	4. Risk registers	The councils risk registers should be updated and subject to quarterly review including evidence of cross reference to insurance cover.	High	31/03/17	This has been presented to David Hill and is awaiting approval. The risk framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017. This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders. The risk champions are currently collating risk registers and cross checking of insurable risk form part of the reviews with the risk and insurance officer. The first formal review will take place as part of the risk forum at the end of October.	12/09/17	Partly Implemented	31/07/17
407	Insurance	2015/2016	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	7. Working procedures	Working procedures should be reviewed, updated, harmonised, version controlled and include requirements for review of claims and liaison with insurance companies and all relevant parties.	Low	31/12/16	This has been presented to David Hill and is awaiting approval	22/06/17	Ongoing (Date of implementation not yet passed)	31/07/17
410	Insurance	2015/2016	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	12. Post incident review	There should be a formal post incident review to identify any corrective measures that may be required and to action this with the relevant service area.	High	31/12/16	This has been presented to David Hill and is awaiting approval. Though we have not had approval we are undertaking post incident reviews and updating our claims database summary folder on a case by case basis. Please refer to claims database claims summary in the insurance folder. The new incident reporting form now have detailed risk assessments and post incident reviews across the council the health and Safety officer works in collaboration with the insurance team and service team. Please refer to incident reports in the procedures folder/claims/health and safety folder in insurance for more details as well as the claims procedures.	12/09/17	Partly Implemented	31/07/17
412	Insurance	2015/2016	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	14. Review and approval	a) A formal mechanism to obtain and record approval for decisions should be implemented. b) There should be management review of incidents.	Medium	31/12/16	This has been presented to David Hill and is awaiting approval	31/07/17	Ongoing (Date of implementation not yet passed)	31/07/17
413	Insurance	2015/2016	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	15. Reporting	A management reporting process should be introduced for insurance claims including reports on caseloads and status of claims for review.	Medium	31/12/16	This has been presented to David Hill and is awaiting approval. No formal approval but we are undertaking this with claims reporting to the IA team meetings. We will need to agree new claims reporting with new interim HOS. Please look on claims database in the insurance folder for evidence.	12/09/17	Ongoing (Date of implementation not yet passed)	16/10/17

415	Insurance	2015/2016	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	18. Guidance documentation	Start to end guidance/procedures that include relevant timescales and documentation, should be developed for:- a)officers dealing with reported incidents, and these should be made available through the intranet. b)members of the public, and these should be made available through the councils websites.	Medium	31/12/16	This has been presented to David Hill and is awaiting approval.	22/06/17	Ongoing (Date of implementation not yet passed)	13/11/17
424	Review of Crowmarsh Fire September 2015	2015/2016	William Jacobs (Head Of Finance)	William Jacobs (Head Of Finance)	R7 - Emergency finance procedures	Corporate emergency finance procedures that can be implemented immediately during a BC incident should be documented and agreed. They should include the authorisation of emergency purchases, security of cash and assets, the drawing of funds and use of credit cards and the monitoring of expenditure.	Medium	31/12/16	The draft crisis management plan includes emergency finance procedures. This is currently under review by management prior to final approval.	15/01/18	Partly Implemented	31/03/18
451	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	1. Project definition	A full review of both the projects register and inflight register should be undertaken, to ensure the listings are accurate and correct against the councils; definition of a project.	Low	31/07/16	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/07/17
452	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	2. Project Management Toolkit	A full review and relaunch of the councils; project management toolkit should be undertaken.	High	01/04/17	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/07/17
453	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	3. Risk management	A consistent format for recording and evaluating risk, along with identifying mitigation actions should be drafted and introduced as part of the project management toolkit.	Medium	01/04/17	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/07/17
454	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	4. Project register	A review of the projects register is undertaken immediately, and the correct status of project and project managers recorded. Furthermore a system of regular reviews be introduced to ensure the currency is retained.	High	31/07/16	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/07/17
455	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	5. Authorisation of projects	All current projects should be reviewed to ensure they have been correctly approved, and obtain retrospective approval if necessary. Furthermore all future projects should be approved in accordance with the methodology.	High	31/07/16	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/07/17
456	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	6. Review of projects	Recommendation All current projects should be reviewed to ensure they are subject to the appropriate scrutiny. Furthermore all future projects should be scrutinised in accordance with the methodology.	High	31/07/16	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/07/17
457	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	7. Project documentation	All projects should have completed and comprehensive documentation to support it and to comply with the approved methodology.	Medium	31/07/16	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/07/17

458	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	8. Project terms of reference	<p>1)Amend the guidance in the toolkit to include the requirement for project boards to have complete ToR, containing the following components.</p> <p>¿Introduction ¿ Who has authorised the creation of this Board (the full council), confirmation that they have the power to create this board, and whether or not they have the authority to call upon outside expert opinion.</p> <p>¿Membership ¿ This should detail by name and job title all the members, appoint the chair and deputy chair, and who will record the minutes.</p> <p>¿Attendance ¿ What will be the quorum, both in numbers and specific attendees.</p> <p>¿Frequency of meetings ¿ How many meetings per year, or during the life of the project, the timings of them, and frequency.</p> <p>¿Calling of meeting ¿ These should be in accordance with the constitution of the council including notice period, and submission of documents date.</p> <p>¿Remit ¿ Why does the board exist, what are its powers, what decisions can it make/recommend.</p> <p>¿Reporting ¿ What is the timescale for producing the minutes/circulating minutes.</p> <p>¿Limitations of authority ¿ Any restrictions placed upon the project board.</p> <p>2)Amend the Didcot Leisure Facility ToR to reflect the requirements above and the suspension of the project.</p> <p>3)Ensure all projects are reviewed to ensure ToR are in place and are effective and robust for all current project.</p>	High	31/07/16	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/07/17
459	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	9. Project compliance with methodology	<p>1)All current projects should be reviewed to ensure they are compliant with the methodology.</p> <p>2)A system of regular checks should be introduced to ensure ongoing compliance and reporting thereof.</p>	Medium	31/07/16	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/12/17
460	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	10. Monitoring and reporting	<p>1)All current projects should be monitored throughout the project to ensure they are compliant with the methodology.</p> <p>2)A system of regular checks should be introduced to ensure ongoing monitoring and reporting is being undertaken.</p>	Medium	31/07/16	In discussion with Andrew Down it has been agreed that this corporate project has been paused for the time being as negotiations continue with CAPITA around the use of the Innovation Hub / contract .	16/06/17	Not Implemented	31/12/17
463	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	1. Risk management strategy review	<p>a)A review of the risk management strategy should be undertaken to ensure that all best practice areas are covered.</p> <p>b)The risk management strategy should also be version controlled stating:-</p> <p>¿the author of the strategy;</p> <p>¿the date the strategy was reviewed;</p> <p>¿the date the strategy was approved and by whom;</p> <p>¿the next review date due.</p> <p>c)After the risk management strategy is finalised, the strategy should be:-</p> <p>¿approved by the joint audit & governance committee;</p> <p>¿made available to the all staff via the councils¿ intranet site.</p>	High	23/01/17	<p>The risk management framework has been drafted and awaits sign off at senior level within the council. Within this framework is draft risk management strategy awaiting senior sign off. This can be found in the - assurance/ risk management folder/ strategy sub folders.</p> <p>The framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017.This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>A risk forum will be held in October wiyth all risk champions to comnec full roll out of the framework.</p>	12/09/17	Partly Implemented	02/10/17

464	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	2. Guidance notes review	<p>a)A review of the risk management guidance currently in place should be reviewed and updated.</p> <p>b)Guidance should be developed on steps of undertaking risk assessments on projects, so that project managers can consistently evaluate the potential risks and develop strategies to address them to improve the chances of an effective, if not faultless, project.</p> <p>c)A risk management impact guide should be developed to assist senior management and service managers, when identifying new risks and/or reviewing existing risks, in establishing the impact the risk has on the councils strategic objectives.</p>	Medium	31/03/17	<p>The risk management framework has been drafted and awaits sign off at senior level within the council. Within the frame work there is draft policy and guidance notes together with a risk management strategy are awaiting sign off. These can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>The framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017.This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>A partial roll out has commenced in certain areas.</p>	12/09/17	Partly Implemented	18/12/17
466	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	4. Risk champions	<p>a)Risk champions should be identified within each service area to ensure that their operational risk register is regularly reviewed and staff within the service area are made aware of risk.</p> <p>b)After the risk champions have been identified within each service area, the risk champions should be listed on the intranet to ensure all staff are made aware.</p> <p>c)A risk management working group is developed and should meet on a regular basis to discuss risk. The working group should consist of the risk champions from each of the service areas.</p>	High	31/03/17	<p>The risk management framework has been drafted and awaits sign off at senior level within the council. This framework outlines the role of the risk champion together with a JD, as per the audit recommendations. This can be found in the assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>HOS have been briefed and have been asked to identify a suitable candidate in their service teams.</p> <p>Most servcie areas have a risk champion who ahs been briefed,they are all in thge process of collating service risk registers and will attend the fiarts risk forum meeting in October to review risk registers. Please refer to risk mgt folder/risk forum or risk register or policy and guidance foldrs for evidence.</p>	12/09/17	partly Implemented	30/06/18
467	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	5. Risk management reporting	<p>The risk management update report sent to audit & governance committee should be reviewed and updated to ensure that the committee undertakes its role in risk management in line CIPFA's audit committee guidance.</p>	High	23/01/17	<p>The risk management framework has been drafted and awaits sign off at senior level within the council. This framework outlines the reporting requirements as per the audit recommendations. This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p>	30/01/17	Partly Implemented	31/07/17
468	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	6. Integrated internal audit and risk management framework	<p>The internal audit and risk management functions should assess how they can integrate their frameworks, so that greater reliance can be placed on the risk management assessments by internal audit, and key risks and control weaknesses identified by internal audit can be fed into the risk management process.</p>	High	31/12/16	<p>The proposed Integrated Assurance Framework facilitates the joint work and integration of IA and Risk management. This is still in draft and awaits approval by the senior team.</p> <p>it can be found in the assurance resources/integrated assurance function/integrated assurance framework dated 06/10/2016.Still await sign off by senior team.</p>	30/01/17	Partly Implemented	31/07/17

469	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	7. Risk register template	A review is undertaken on the current risk register template to make it more user friendly for staff and members of the councils.	Low	31/03/17	<p>The risk management framework has been drafted and awaits sign off at senior level within the council. This framework outlines the reporting requirements as per the audit recommendations. This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>A risk register template can be viewed in the sub folder risk templates in the risk management folder, this is currently being used by HOS to create service area risk registers and corporately for SMB. to review in the corporate risk register sub folder.</p> <p>The framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017. However the new risk register is in use across service teams and some projects. Please refer to risk mgt/risk registers folder.</p>	12/09/17	Partly Implemented	11/12/17
472	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	10. Updating of risk register	The strategic and operational risk registers should be updated to identify risks for the latest corporate priorities in corporate plan 2016-2020.	High	31/03/17	<p>The risk management framework has been drafted and awaits sign off at senior level within the council. This framework outlines the reporting requirements as per the audit recommendations. This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>The framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017. This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>Currently briefing HOS and collecting corporate risks to populate a corporate risk register linking the risks to the strategic objectives for both councils, and evaluating gross risk score prior to reviewing with the SMB at the risk management board who will agree council risk appetite and mitigation actions along with action owners. please refer to assurance / risk management risks register/corporate for draft copy of the register.</p> <p>A draft Corporate risk register has been derived from meeting HOS and linked to the councils strategic objectives. It can be found in risk mgt folder/risks register/corporate. It has yet to be reviewed by HOS before going to SMT. Risk champions have been briefed across service teams and are collating risk registers for their</p>	12/09/17	Ongoing (Date of implementation not yet passed)	08/01/18

473	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	11. Regular review of risk register	A process should be developed and put in place to ensure that SMB and service areas review their risk registers on a regular a basis so that they can manage any new emerging risks which could potentially prevent the councils from achieving their objectives.	High	31/03/17	<p>This has not commenced as it is dependent upon the adoption of the Risk Management Policy and Strategy which are in draft for approval. However work will commence in the New Year to house keep the existing risk registers and improve access to these registers by each service team.</p> <p>HOS have all been briefed on compilation of the risks registers, new templates have been sent out and await draft completion with the help of newly appointed risk champions yet to be appointed by briefed HOS. Please refer to assurance/risk management/promotion and reporting templates folders for evidence.</p> <p>The framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017.This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>The risk champions for most service teams have been appointed and briefed. Risk registers are all in the process of being revised copies of some of them can be found in the risk management folder/risk registers. The risk forum in October will commence the risk register review process with the risk champions.OMG will be briefed on the responsibility of managers in this process on the 13 September 2017.</p>	12/09/17	Ongoing (Date of implementation not yet passed)	11/12/17
474	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	12. Service areas, work plan	During the annual update of the service areas, work plan, risk management should be included as an objective for monitoring purposes.	Low	31/03/17	<p>The risk management framework has been drafted and awaits sign off at senior level within the council. This framework outlines the reporting requirements as per the audit recommendations. This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.</p> <p>The framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017.This can be found in the - assurance/ risk</p>	12/09/17	Ongoing (Date of implementation not yet passed)	11/12/17
475	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	13. Risk register reporting	After the service areas have reviewed their operational risk registers on a quarterly basis, the risk registers should be reported to the risk and insurance officer.	Medium	31/03/17	<p>The risk management strategy and policy and guidance is in draft format awaits sign off at senior level. The risk registers for each service area are out of date and require updates. In the meantime,the risk and insurance officer has briefed all HOS with the new approach to risk reporting and has requested that all HOS identify a suitable risk champion to help facilitate the service team risks. HOS are currently identifying risks associated within their areas to add to a new draft risks register, new templates have been provided. The HOS briefing can be found in the assurance/risk management/ promotion/HOS briefing. The template risk registers can be found in risk management/reporting templates.</p> <p>The framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017.A risk forum will take place in October with all risk champions to look at the process of risk register review , updates and reporting.</p>	12/09/17	Ongoing (Date of implementation not yet passed)	11/12/17

476	Risk Management	2016/2017	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	14. Risk management reporting	Both the strategic management board and the joint audit & governance committee should be updated on a bi-annual basis regarding risk management.	Medium	23/01/17	The risk management framework has been drafted and awaits sign off at senior level within the council. This framework outlines the reporting requirements as per the audit recommendations. This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders. The framework has been endorsed by SMT and awaits approval by JAGC on 25 September 2017. This can be found in the - assurance/ risk management folder/policy and guidance and strategy sub folders.	12/09/17	Ongoing (Date of implementation not yet passed)	25/09/17
481	Safeguarding children, young people & vulnerable adults	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	Risk Register	The councils' responsibility for having regard to safeguarding while discharging functions should be recorded within the councils' risk register.	Low	31/08/16	This is an ongoing action - the principle is accepted, and any risks identified will be included in the risk register as and when identified. The immediate action to include a general risk on the corporate risk register is allocated to the Assurance team - I therefore consider this action to have been completed.		Not Implemented	31/07/17
483	Safeguarding children, young people & vulnerable adults	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	Procurement guidelines	Procedures relating to procurement should be updated to include safeguarding to ensure that prior to offering a contract to a service provider/supplier sufficient safeguarding checks are undertaken, if applicable, in order to safeguard children and vulnerable adults.	Medium	31/08/16	Work ongoing		Not Implemented	31/08/17
484	Training & Development	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1. Repayment of fees	If leavers cannot repay the outstanding fees from their final salary, the leaver should be made a debtor and an invoice should be raised and issued to ensure that the outstanding amount is repaid to the councils and subject to recovery processes.	High	31/10/16	From second review May 2017, the recommendation has not been implemented and a revised date was agreed. Comments added by Sandy Bayley on behalf of Nilesh Parmar	14/06/17	Not Implemented	30/06/17
516	Building Control	2016/2017	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	Personal protective equipment risk assessment	A personal protective equipment risk assessment form should be completed to ensure that the surveyors have the appropriate equipment for all types of situations when undertaking on-site inspections, and is reviewed on an annual basis.	High	31/01/17	Sandra Wildern, Duncan Grainge and Sarah Minns to meet w/c 19/06/17 to draft a Building Control specific risk assessment around all aspects of the specific risks the team may encounter and PPE requirements.	16/06/17	Not Implemented	31/07/17
517	Building Control	2016/2017	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	Customer feedback	The process of issuing customer feedback forms should be started up again to ascertain from the customer how satisfied they are with the service provided. The privacy notice should also be included onto the feedback, if obtaining personal information, i.e. sex, race, etc.	High	30/04/17	Customer Engagement Officer (CEO) posts now in place. New corporate consultation system has been procured. CEO to work with Sandra Wildern to develop a customer feedback questionnaire to gain customer insight and aid service improvement.	16/06/17	Not Implemented	16/06/17
535	Treasury Management	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	3. Roles and responsibilities	Roles and responsibilities for treasury management functions, including producing policies and reporting on contractor performance, should be clearly defined and include details of how the 5 councils partnership client team interface with the councils' section 151 officer.	High	30/09/17				

537	CSP Procurement	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	2. Project documentation	All relevant documentation for procurement projects should be retained, including:- ¿project meeting minutes which are to be agreed at the next meeting and included as an agenda item ¿all supporting evaluation records.	Medium	31/07/17				
538	Creditor Payments	2016/2017	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	1. Invoice payments	A notification should be sent to service areas to ensure that invoices are paid promptly, which states:- ¿they remind their suppliers to send all invoices to Darlington; and ¿they review and approve all invoices efficiently.	Low	31/03/17	The implementation date was reliant on the new Integra financial management system being rolled out. This has been delayed so there is now a revised implementation date	16/06/17	Partly Implemented	31/12/17
540	Creditor Payments	2016/2017	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	6. Duplicate invoices - received twice	a)A review should be undertaken of duplicate invoices and for any duplicate payments made, a refund should be requested to recoup the payment as soon as possible. b)Regular reviews of duplicate invoices should be undertaken to prevent duplicate payments from occurring.	High	30/06/17				
541	Creditor Payments	2016/2017	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	8. Duplicate suppliers	Regular reviews should be undertaken on the supplier master file to ensure that possible duplicate suppliers are reviewed and if necessary, closed on the Agresso system.	High	31/03/17	The implementation date was reliant on the new Integra financial management system being rolled out. This has been delayed so there is now a revised implementation date	16/06/17	Partly Implemented	31/12/17
542	Creditor Payments	2016/2017	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	9. Payment vouchers	Payment vouchers received to make payment through the sundry supplier account should be reviewed and challenged prior to payment.	Medium	30/04/17	The implementation date was reliant on the new Integra financial management system being rolled out. This has been delayed so there is now a revised implementation date	16/06/17	Partly Implemented	31/12/17
543	Creditor Payments	2016/2017	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	10. Sundry supplier account usage	An email should be sent to service areas reminding them to:- ¿check to confirm if the supplier already exists on the Agresso system, and ¿determine if the supplier will be used again, if so, to complete the new supplier form so they can be set up onto the Agresso system, prior to raising a payment voucher on the sundry suppliers account.	Medium	30/04/17	The implementation date was reliant on the new Integra financial management system being rolled out. This has been delayed so there is now a revised implementation date	16/06/17	Partly Implemented	31/12/17
544	General Ledger	2016/2017	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	Bank Reconciliations	A clear audit trail should be in place of the timely performance and review of all reconciliations.	Low	30/04/17	Evidence of reconciliation spreadsheet shown to internal audit. The spreadsheet now shows who has performed the reconciliation and the date it has been undertaken. Simon Hewings has confirmed that he checks this at the monthly bank rec stage although this is not recorded in the spreadsheet. A column will be added to the spreadsheet replicating what is done by the person conducting the reconciliation. Revised implementation date to check that this is now being undertaken. Updated by FK 16.06.17	16/06/17	Partly Implemented	30/09/17
545	General Ledger	2016/2017	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	Leavers' notification	a)A decision should be made on who is responsible in notifying the system administrators for FMS when members of staff with user access leaves the councils. b)The system administrators for FMS should be notified when members of staff leave the council, so that their access is deleted off the system.	Medium	31/07/17				

546	General Ledger	2016/2017	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	User access data cleansing	A cleansing exercise of users to the Agresso system should be undertaken and active users that have either left the councils or no longer require access should be deleted prior to transferring and setting up the users onto the new Integra system.	Low	31/05/17	The cleansing exercise has been put on hold, as no date has been set on changing FMS from the Agresso system to the Integra system.	30/05/17	Not Implemented	01/08/17
548	Housing Benefit and Council Tax Reduction Scheme	2016/2017	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Overpayment write offs	All write offs should be completed and electronically saved to the shared directory as soon as possible after the write off is complete.	Low	30/09/17				
551	Council Tax	2016/2017	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Discount annual review	Annual reviews for properties with discounts and exemptions awarded should be performed to ensure they are still valid.	Low	01/07/17				
552	Capital Management & Accounting	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Peter Beer (Strategic Property Team Leader)	1. Asset management plans	Up to date asset management plans should be in place which:- a)Are line with CIPFA guidance; b)Are subject to regular review; c)Are clearly dated and approved; d)Are publicly available; e)Include roles and responsibilities for asset management.	Low	01/09/17				
553	Capital Management & Accounting	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Peter Beer (Strategic Property Team Leader)	2. Concerto land and property details	All of the land and property data required by the Local Government Transparency Code 2015 should be added to the Arcadis ₂ property register and published in a timely manner annually.	Medium	01/09/17				
554	Capital Management & Accounting	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	3. Concerto system users - leavers	The system administrator for the current property and asset systems used for council purposes should be added to the leavers list sent out by HR to ensure that any Concerto system users who have left the council are removed from the system as soon as possible.	Low	30/06/17				
555	Capital Management & Accounting	2016/2017	William Jacobs (Head Of Finance)	Andrew Down (Head of HR, IT & Technical Services)	4 Capital financial strategy	Both councils should re-introduce a Capital Finance Strategy which includes requirements for scheme appraisals, monitoring, evaluation and resources in addition to capital funding and investment approach.	Medium	30/09/17				
562	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	2a. Capita payroll procedures	2a)The payroll process reference document should be updated and also clarify the role of the council, Five Council Partnership (5CP) client and contractors.	Medium	30/06/17				
563	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	2b. Capita payroll procedures	2b)Capita ₂ s payroll handbooks should be updated to reflect changes resulting from the 5CP.	Medium	30/06/17				
564	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	3. Agency staff contract management ₂ (Hays Specialist Recruitment Ltd)	A decision must be made in regards to who is responsible for the management and the proactive oversight of the Hays Specialist Recruitment Ltd contract. This must include quarterly meetings with both parties to ensure that there is adequate monitoring of key performance indicators, performance against budgets, compatibility with council priorities and delivery of services (i.e. issues log).	High	31/10/17				

565	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	4a. User access - payroll system	4a)All leavers and inactive user accounts should be deactivated or removed from the payroll system as soon as possible.	Low	31/03/17			
566	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	4b. User access - payroll system	4b)A regular pro-active review of users on the payroll system should be undertaken to ensure all officers still require access.	Low	31/03/17			
567	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	5. HR checks & starters	All starter processes should comply with the council's agreed policies and procedures i.e.- a)A request to recruit form should be completed, approved and retained in the personnel files prior to the vacancy being advertised for recruitment, and the following documentary evidence should be obtained and held within the personnel records:- b)Two references. c)Proof of identification. d)Proof of qualifications. e)A signed contract of employment.	High	31/03/17			
569	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	6b. HR/Payroll checks & leavers	6b)In addition, HR should ensure that all final pay calculations are checked and paid out correctly to the leaver.	High	31/03/17			
570	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	6c. HR/Payroll checks & leavers	6c)All leaver processes should comply with the council's agreed policies and procedures i.e. all leaver records within the personnel files and HR system should be complete and documentary evidence is retained.	High	31/03/17			
571	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	7. HR - Amendments to pay details	HR must inform officers of amendments made to their pay to ensure they are aware of and are in agreement with the changes being processed.	Medium	31/03/17			
572	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	8a. Overtime payments	8a)Capita must ensure that all payments processed in the payroll system are checked robustly, including verification that claims are signed as authorised.	Medium	30/04/17			
573	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	8b. Overtime payments	8b)A reminder must be sent to line managers to ensure that all overtime claims:- &are completed on the council's current claim form which allows recording of breaks; &have been checked and signed as authorised prior to being sent to Capita for processing.	Medium	30/04/17			
575	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Adrianna Partridge (Assurance Manager)	10. Roles and responsibilities	A review of the current council resources should be undertaken to ensure there is sufficient knowledge of SODC and VWHDC HR/payroll services requirements and employee environment.	High	31/10/17	We are currently recruiting for a strategic HR Business partner and an HR administrator and interviews are set for the week commencing 25 September 2017.	12/09/17	Ongoing (Date of implementation not yet passed)
576	Payroll	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	11. Establishment listing reconciliation	Discrepancies found from the reconciliation between the establishment list and the payroll system should be dealt with completely and efficiently to ensure that records held by both Capita HR and Capita payroll are accurate.	Low	30/04/17			

583	Environmental Protection	2016/2017	Ian Matten (Interim Head of Waste, Leisure, Parks and Environmental Health)	Paul Holland (Environmental Protection Manager)	6. DFG customer satisfaction survey records	Feedback received from clients should be recorded and kept up to date in the DFG files, with reports of the responses being sent to the relevant officers and councillors	Low	01/09/17	This feedback is now regularly being updated. Issue was caused by a long term vacancy which has now been filled.	12/01/18	Partly Implemented	31/03/18
586	Environmental Protection	2016/2017	Ian Matten (Interim Head of Waste, Leisure, Parks and Environmental Health)	Paul Holland (Environmental Protection Manager)	8a. Total Pest Control (TPC) contract	8a)The final signed contract should be obtained and retained within legal as soon as possible.	High	31/07/17	Signed contract obtained by Paul Holland	07/11/17	Implemented	
587	Environmental Protection	2016/2017	Ian Matten (Interim Head of Waste, Leisure, Parks and Environmental Health)	Paul Holland (Environmental Protection Manager)	8b. Total Pest Control (TPC) contract	8b)The TPC contract should be added to the council's contract register published on the council's website.	High	31/07/17	Paul Holland has obtained a signed copy of the contract.	07/11/17	Implemented	
609	HR Recruitment (Second Audit)	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	8. Pre-employment checks (Post 1 October 2016)	HR should review the pre-employment checks process to ensure that all officers are given the appropriate checks required for their jobs as soon as possible.	High	31/07/17				
610	HR Recruitment (Second Audit)	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	9. Service area recruitment procedure (Post 1 October 2016)	All permanent and fixed term contract staff positions should be supported by a completed request to recruit form with sufficient evidence to show that the council's HR recruitment and selection procedures have been completed	High	30/04/17				
612	Training and development	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	2. written procedures	Written procedures should be developed providing step-by-step guidance of what Capita HR should be undertaking when receiving a leavers' notification form, so that course fees are recouped from leavers that have completed a professional qualification within two years of leaving.	High	30/06/17				
613	Training and development	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	3. Approval of training	A process should be in place to ensure that prior to the policy and partnerships team raising a training purchase order, checks are undertaken to ensure that the training is approved on OpenHR, and recorded on the training record accordingly.	Medium	30/06/17				
652	Licensing	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1a. Policies and Procedures	1a)The sexual entertainment venue licensing policy should be reviewed and approved by council members in accordance with agreed timescales	Low	30/09/17				
653	Licensing	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1c. Policies and Procedures	1c)A review of the licensing policies should be undertaken to ensure that they reflect the Milton Park address and contact details.	Low	31/08/17				

655	Licensing	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1e. Policies and Procedures	1e)A procedure note for refunds should be documented by the licensing team and reflect any changes that took place when the 5CP was implemented.	Low	31/08/17				
656	Licensing	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	2a. Licence application records	2a)Records should be kept to evidence that all checks and relevant licensing procedures have been undertaken in line with legislation and full payment has been received prior to issuing the licence.	Low	30/09/17				
657	Licensing	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	2b. Licence application records	2b)Officers should be reminded to ensure appropriate evidence is retained showing segregation of duties are in place between the officer processing the licences and the officer approving and issuing the licences.	Low	31/08/17				
658	Licensing	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	3a. Licence Registers	3a) All issued licences should be entered on the respective council's website in line with the Licences Act 2003 requirements.	Medium	31/08/17				
659	Licensing	2017/2018	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	1b. Policies and Procedures	1b)The environmental health and licensing enforcement policy should be allocated to an appropriate policy owner, reviewed by the policy owner and approved by the council members in accordance with agreed timescales.	Low	30/09/17	Enforcement Policy is now going to be reviewed by EH. Scheduled for April 2018	07/11/17	Partly Implemented	
660	Licensing	2017/2018	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	3b. Licence Registers	3b)All issued licences should be entered on the respective council's website in line with the Licences Act 2003 requirements.	Medium	31/08/17	This has been rectified and they can all be viewed online	07/11/17	Implemented	
693	Credit Card Usage	2017/2018	William Jacobs (Head Of Finance)	Simon Hewings (Chief Accountant)	9. Appropriate use of credit card	A reminder should be sent to credit card holders to ensure that purchases are made in accordance with the council's credit card guidance, i.e. cards are only used in exceptional circumstances where the usual procedure of raising an order and processing the invoice via accounts payable is not feasible.	Medium	31/12/17				

SODC recommendations exceeding the original implementation date (Excluding Private)

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
15	Anti-Fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	4. Money Laundering Response Plan	A comprehensive money laundering response plan needs to be implemented by the S151 officer and published to all staff and council members.	Medium	31/03/15	A review of the AMLP has been undertaken and an action plan is in place for updating the AMLP which is in progress with the final action, training, to be delivered by 31/7/2017. Therefore a revised implementation date has been added.	26/10/16	Partly Implemented	31/07/17
16	Anti-Fraud and Corruption Arrangements	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	5. Awareness of anti-fraud and corruption arrangements and training modules.	a) The council needs to ensure that there is sufficient visibility (i.e. posters/leaflets/bulletins) across all council buildings informing staff of the anti-fraud and corruption culture throughout the workplace.	High	30/11/14	Campaign has been done and approval received from relevant officers. Now awaiting Chief Executive's approval. 16.06.17 Updated by FK on behalf of AP.	16/06/17	Partly Implemented	31/07/17
18	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	5. Awareness of anti-fraud and corruption arrangements and training modules.	b) An anti-fraud and corruption/money laundering training session should be developed and made available to councillors/officers, with appropriate officers identified for mandatory training.	High	30/06/15	The ML action plan identifies this needs to be implemented. Due to a current lack of resources, the target date has been set for the end of June 2016 (revised implementation date: 31 Dec 15) HR has implemented the recommendation by adding this section to the freedom of information and data protection training. (implemented) (updated 10.06.15) Corporate strategy have included anti-fraud and corruption training for councillors (i.e. new and re-elected councillors) in 2015/2016. This training has been included in the councillor development programme. (implemented) (updated 10.06.15) Due to resources, the recommendation has not been undertaken. The recommendation has now been allocated to the audit team to undertaken by the end of July 2017. 10.1.17 Updated by FK	10/01/17	Partly Implemented	31/07/17

20	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	6. Standard investigations files	A standard approach for compiling investigation files and collating and documenting evidence should be implemented.	Medium	31/03/15	"Internal audit identified that this recommendation has not been implemented by the responsible officers. A new implementation date has been put in place. Due to resources, the recommendation has not been undertaken. The recommendation has now been allocated to the audit team to undertaken by the end of August 2016. " Added by FK 16/6/16 Due to resources, the recommendation has not been undertaken. The recommendation has now been allocated to the audit team (Nilesh Parmar) to undertaken by the end of March 2017. " Added by FK 10/1/17 Currently at draft stage. Will be completed by end of July 2017. Added by FK 16/6/17	16/06/17	Partly Implemented	31/07/17
24	Petty Cash	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	5. Petty Cash Replenishment Process	The request to replenish petty cash should be processed within creditors using a separate control account requiring a single coding and routing to an agreed officer for authorisation. Journal transfers would then be needed to code expenditure to the appropriate departments.	Medium	31/01/15	Not a priority at present. revised implementation date changed to July 2016 FK Update 17/6/16	17/06/16	Not Implemented	31/07/16
55	Inter-council Recharges	2013/2014	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	1. Policies and procedures	(a) Establish policy and procedures on when joint purchases is allowed and what inter-council recharges should then be made. (b) Incorporate good practice guides in recharges guidance (e.g. use of time allocation sheets). (c) Incorporate a section on key issues in recharges guidance (e.g. transferring items, low value purchases).	High	31/03/14	This is now being reviewed following the move to one office. This will be implemented prior to the 2015/16 budget setting process. This will be completed by 31 October 2014. Update (8/6/15) Due to staffing issues and the recent fire, the accountancy team have been divereted to other priorities and this remains an aspiration. I would still not regard this as high risk.	08/06/15	Not Implemented	31/10/15
57	RIPA	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1. RIPA policy and procedure	The RIPA policy and procedure should be updated to reflect current legislation and consideration should be given to including:- a)A requirement for members' review of RIPA activities and approval of the policy as per the revised code of practice. b)Reference to the use of the NAFN. and, c)Making the document available on the council's intranet.	Low	30/04/14	Policy to be revised by 31 March 2016 and training to take place by end quarter two 2016/2017	07/01/16	Ongoing (Date of implementation not yet passed)	31/12/17

65	Community Loans Scheme	2013/2014	William Jacobs (Head Of Finance)	William Jacobs (Head Of Finance)	2. Roles and responsibilities	(a) Document the end to end process (including roles and responsibilities) for the administration and approval of loans. (b) If there is a possibility of the 12 week turnaround time not being met in the processing of applications received, there should be a reassignment of roles and responsibility for: a) monitoring loan repayments b) reconciling general ledger records to loan agreements.	Medium	30/09/13	Confirmed with the Head of Finance that there has only been one application to date and it was his opinion that at the present there is no need to update the procedure notes. Should applications increase consideration will be given to review the procedure notes. As at 12 January 2015 no further applications have been received. As at 10 June 2015 no further applications have been received. As at 16 June 2016 no further applications have been received As at 10 January 2017 no further applications have been received	10/01/17	Not Implemented	29/12/17
197	Receipt of Income Arrangements	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Receipt of Income Procedures	Clear procedures for all areas of the council regarding the receiving of income, including unallocated income, need to be developed, approved, regularly reviewed, monitored, and evidenced with a named individual or role responsible for procedures in each service area and for updating intranet guidance.	Medium	30/09/15	Still agreed but will not be concluded by due date competing priorities 13 Jan 2017. This will now need to be closed down (or at the very least postponed) as a consequence of the 5 Councils contract. Capita will be changing both the financial management and cash receipting systems and we will have Vinci as well as retained service areas (and Capita) responsible for the collection of income. At the time of writing this, Capita and Vinci are in dialogue over the arrangements for billing and collecting from mobile home parks, HAW and property. I would therefore suggest that this recommendation is closed down and a further audit review is taken when all these changes are completed. In fact, due the risks these changes bring, I would suggest that Audit takes an active involvement in the change processes.	13/01/17	Not Implemented	
254	Consultations (public and staff)	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	2a) Assessment of financial costs	a) The evaluation process should include an assessment to determine the actual cost of the consultation, both directly and indirectly. The proportion of the cost in relation to the service area should also be identified. The cost should be compared to similar exercises within the council or similar local authorities. These areas are considered good practice and they should be incorporated into a financial cost evaluation undertaken by the council.	Medium	30/04/16	The corporate consultation officer provided internal audit with a spreadsheet that was created to assist, monitor and track the approximate costs of corporate consultations undertaken (i.e. direct and indirect costs). At the time of the follow up, internal audit can confirm that this is still work in progress and will be presented annually to the relevant director and cabinet member when completed. Updated by Fiona Kaluza	23/09/16	Partly Implemented	28/04/17

527	Cornerstone	2016/2017	William Jacobs (Head Of Finance)	Darren Walter (Arts Centre Director)	2. Roles and Responsibilities & job descriptions	The arts manager and the operations manager job descriptions need to be updated to reflect the new roles and responsibilities due to the recent changes in Cornerstone's functions.	Medium	31/01/17	At the time of the follow up, it was noted that an external review of Cornerstone's operations was completed in February 2017. The review included recommendations for future staffing structures to ensure that the venue was robust and resourced in the right areas to support its development. The proposed staffing structure was considered by SMT in May 2017, discussed with the relevant portfolio holder and is planned to be implemented by the end of 2017.	25/08/17	Partly Implemented	31/12/17
531	Cornerstone	2016/2017	William Jacobs (Head Of Finance)	Darren Walter (Arts Centre Director)	4c. Petty Cash - Cornerstone	4c) Petty cash should be replenishments to the value of Cornerstone's agreed petty cash float (i.e. to £150)	Medium	31/01/17	4c) Internal audit identified that petty cash was still being replenished by £150 instead of the difference required to keep the petty cash float to £150. Not implemented.	09/08/17	Not Implemented	31/08/17
532	Cornerstone	2016/2017	William Jacobs (Head Of Finance)	Darren Walter (Arts Centre Director)	4d. Petty Cash - Cornerstone	4d) Senior management need to perform a random spot check review of the petty cash kept at Cornerstone at least once a year to ensure that the claims are appropriate, suitably documented and authorised and that the petty cash is being used for the intended purpose.	Medium	31/01/17	d) The admin assistant performs the reconciliations and these are checked by the team administrator. Internal audit noted that no checks had been performed by the senior management/budget holder as prescribed in the recommendation. Not implemented. Checks were made by the Director and Accountants within Finance as part of year end paperwork submission.	29/08/17	Implemented	31/08/17

VWHDC recommendations exceeding the original implementation date (Excluding Private)

Rec ID	Audit Name	Audit Year	Head of Service	Service Manager	Recommendation Name	Recommendation	Risk Rating	Implementation date	Recommendation Update	Date of Officer Update	Recommendation Status	Revised Implementation Date
79	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	4. Money Laundering Response Plan	A comprehensive money laundering response plan needs to be implemented by the S151 officer and published to all staff and council members.	Medium	31/03/15	A review of the AMLP has been undertaken and an action plan is in place for updating the AMLP which is in progress with the final action, training, to be delivered by 31/7/2017. Therefore a revised implementation date has been added.	26/10/16	Partly Implemented	31/07/17
80	Anti-fraud and Corruption Arrangements	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	5. Awareness of anti-fraud and corruption arrangements and training modules.	a) The council needs to ensure that there is sufficient visibility (i.e. posters/leaflets/bulletins) across all council buildings informing staff of the anti-fraud and corruption culture throughout the workplace.	High	30/11/14	Campaign has been done and approval received from relevant officers. Now awaiting Chief Executive's approval. 16.06.17 Updated by FK on behalf of AP.	16/06/17	Partly Implemented	31/07/17
81	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	5. Awareness of anti-fraud and corruption arrangements and training modules.	b) An anti-fraud and corruption/money laundering training session should be developed and made available to councillors/officers, with appropriate officers identified for mandatory training.	High	31/03/15	The ML action plan identifies this needs to be implemented. Due to a current lack of resources, the target date has been set for the end of June 2016 (revised implementation date: 30 June 16) HR has implemented the recommendation by adding this section to the freedom of information and data protection training. (implemented) (updated 10.06.15) Corporate strategy have included anti-fraud and corruption training for councillors (i.e. new and re-elected councillors) in 2015/2016. This training has been included in the councillor development programme. (implemented) (updated 10.06.15) Due to resources, the recommendation has not been undertaken. The recommendation has now been allocated to the audit team to undertaken by the end of July 2017. (10.1.17). Updated by FK	10/01/17	Partly Implemented	31/07/17

84	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	6. Standard investigations files	A standard approach for compiling investigation files and collating and documenting evidence should be implemented.	Medium	31/03/15	<p>"Internal audit identified that this recommendation has not been implemented by the responsible officers. A new implementation date has been put in place.</p> <p>Due to resources, the recommendation has not been undertaken. The recommendation has now been allocated to the audit team to undertaken by the end of August 2016. "</p> <p>Added by FK 16/6/16</p> <p>Due to resources, the recommendation has not been undertaken. The recommendation has now been allocated to the audit team (Nilesh Parmar) to undertaken by the end of March 2017. "</p> <p>Added by FK 10/1/17</p> <p>Currently at draft stage. Will be completed by end of July 2017. Added by FK 16/6/17</p>	10/01/17	Partly Implemented	31/07/17
118	Inter-council Recharges	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	1. Policies and procedures	<p>(a) Establish policy and procedures on when joint purchases is allowed and what inter-council recharges should then be made.</p> <p>(b) Incorporate good practice guides in recharges guidance (e.g. use of time allocation sheets).</p> <p>(c) Incorporate a section on key issues in recharges guidance (e.g. transferring items, low value purchases).</p>	High	31/03/14	<p>This is now being reviewed following the move to one office. This will be implemented prior to the 2015/16 budget setting process. This will be completed by 31 October 2014.</p> <p>Not yet had the opportunity to review policy and guidance (although FPR have been updated). Still do not consider this high risk and would appreciate if the rationale for this decision to assess it so could be explained.</p> <p>As above and due to higher priority issues and limited resources this has yet to be implemented.</p>	08/06/15	Not Implemented	30/10/15

120	RIPA	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1. RIPA policy and procedure	The RIPA policy and procedure should be updated to reflect current legislation and consideration should be given to including:- a)A requirement for members' review of RIPA activities and approval of the policy as per the revised code of practice b)Reference to the use of the NAFN and, c)Making the document available on the council's intranet.	Low	30/04/14	Subsequent to these audit recommendations, a joint inspection of South and Vale was undertaken by the Office of Surveillance Commissioners in January 2015. The commissioner's report was a generally positive one, with some reasonably minor updating of the council's policy being recommended. This updating has yet to be formally completed, mainly due to competing priorities since then in the council's legal team. This updating of the policy however is planned to be carried out to coincide with a decision as to which of the council's senior officers should be designated as authorising officers for RIPA, which will require formal training to be undertaken. In the meantime, the council's use of RIPA has remained very sparing, with no covert surveillance operations under RIPA having been authorised or undertaken since the end of 2012.	11/01/17	Partly Implemented	29/12/17
264	Consultations (public and staff)	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	2a) Assessment of financial costs	a)The evaluation process should include an assessment to determine the actual cost of the consultation, both directly and indirectly. The proportion of the cost in relation to the service area should also be identified. The cost should be compared to similar exercises within the council or similar local authorities. These areas are considered good practice and they should be incorporated into a financial cost evaluation undertaken by the council.	Medium	30/04/16	The corporate consultation officer provided internal audit with a spreadsheet that was created to assist, monitor and track the approximate costs of corporate consultations undertaken (i.e. direct and indirect costs). At the time of the follow up, internal audit can confirm that this is still work in progress and will be presented annually to the relevant director and cabinet member when completed. Updated by Fiona Kaluza	23/09/16	Partly Implemented	28/04/17
486	West Way Botley	2016/2017	Adrian Duffield (Head of Planning)	Andrew Maxted (Senior Planning Policy Officer)	2. Planning consultation methodology	All planning consultations should be supported by comprehensive procedures and have an officer methodology statement to support the analysis of consultation responses. This should document officer responsibilities for the end to end consultation process, and clearly specify the methodology for analysing, categorising and recording consultation responses.	High	31/12/16	The methodology for processing consultation responses is considered robust in relation to the Vale Local Plan as evidenced by the Planning Inspector's Final Report finding the plan sound (including consideration of compliance with all legal and policy requirements - including appropriate handling of consultation stages). The Local Plan was adopted in December 2016. The approach for handling consultation processing for other policy documents will be consistent with that followed for the Local Plan. This will ensure a consistent and robust approach is used.	13/01/17	Implemented	31/07/17

487	West Way Botley	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement Manager)	3. Consultation methodology	Consideration should be given to replacing the existing Objective consultation system with a more user friendly system that also allows users of electronic devices such as iPads to provide online responses.	Medium	02/01/17	The Corporate Consultation Officer met with the newly appointed Community Engagement Officers in planning on several occasions during November and December 2016 to provide training on the use of Smart Survey. Both officers are now set up to use the application. We understand the planning service intend to start using the new application in 2017, the timescales for this are for Planning staff to agree.	03/01/17	Partly Implemented	31/07/17
489	West Way Botley	2016/2017	Adrian Duffield (Head of Planning)	Andrew Maxted (Senior Planning Policy Officer)	5. Captured responses - completeness and accuracy	There should be independent review and quality checks to ensure consultation responses are fully and accurately captured within the consultation database.	High	31/12/16	The process for managing consultation processing associated with the Local Plan is considered robust, as evidenced by the Planning Inspectors Final Report - published in December 2016 confirming the plan is sound. The plan was adopted in December 2016. Any future processing of consultation responses associated with policy documents other than the Local Plan will follow the same methodology as followed for the Local Plan. This will ensure a robust and consistent approach is followed for all policy consultations.	13/01/17	Implemented	31/07/17
490	West Way Botley	2016/2017	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	6. Scanned documents	Scanned images of consultation response documentation must be checked to ensure they are complete.	Low	31/10/16				31/07/17
491	West Way Botley	2016/2017	Adrian Duffield (Head of Planning)	Andrew Maxted (Senior Planning Policy Officer)	7. Free text responses	a) Where there is a free text response rather than an agreed/disagreed answer, this should not be represented as a 'no response'. b) The stated count and/or percentages of responses should use only those respondents that did provide an answer to the agreed/disagreed sections as there is already an option for 'don't know/no opinion'. Hence each comment may have a different total for the number of responses. c) For purposes of reconciling responses the 'no response' can be used but this should not inform the overall outcome.	Medium	31/10/16	A Consultation Statement is prepared for Local Plan Consultation stages which clearly identifies how each comment has been considered and informed the plan making process. This statement forms part of the Council's submission to the Secretary of State and is scrutinised through Examination. On this basis the approach is considered to be robust. Moving forward this approach will be adopted for all policy documents, including SPD's.	01/11/16	Implemented	31/07/17
492	West Way Botley	2016/2017	Adrian Duffield (Head of Planning)	Andrew Maxted (Senior Planning Policy Officer)	8. Scope of consultation questions	All sections and options presented within a policy/report which is being consulted upon, should be reflected in the direct questions within a consultation.	Medium	31/10/16	A standard approach is adopted for developing consultation questions for Local Plan consultations, which includes questions on all aspects of the Plan (e.g. by chapter/ policy etc) and includes more generic questions on the 'tests of soundness' which relate to those aspects of plan preparation that will be tested by an independent Planning Inspector. Moving forward, this approach will be adopted for all policy documents including SPD's.	01/11/16	Implemented	31/07/17

493	West Way Botley	2016/2017	Adrian Duffield (Head of Planning)	Andrew Maxted (Senior Planning Policy Officer)	9. Statistical analysis - independent review	There should be an independent review of stated statistics within a consultation report, including free text analysis/summary, or more than one officer undertaking the analysis, to ascertain if similar conclusions could be drawn and/or validate the reported data analysis.	High	31/10/16	Consultation Statements prepared to support preparation of the Local Plan will always be subject to internal quality control/ peer review as the document forms part of the evidence submitted to the Secretary of State and subject to independent review at Examination. This approach will be adopted for all policy documents including SPD's.	01/11/16	Implemented	31/07/17
494	West Way Botley	2016/2017	Adrian Duffield (Head of Planning)	Andrew Maxted (Senior Planning Policy Officer)	11. Definitions and explanations	Consultation questions and documents for consultation should use clear and transparent language and terms with definitions or explanations where necessary.	Medium	31/10/16	The importance of using plain language in consultation material is understood, although this sometimes needs to be balanced by the need for documents to comply with national policy, guidance and legislative requirements and be capable of scrutiny by an Independent Planning Inspector, where these requirements are demonstrably met. However, supporting documents will often be published alongside formal planning documents to help explain technical processes in more detail and in an accessible and easy to understand style. These often take the form of 'Topic Papers' and prove helpful to Planning Inspector's as well as members of the public. It is suggested that this approach is adopted for all policy documents including SPD's.	01/11/16	Implemented	31/07/17
536	Treasury Management	2016/2017	William Jacobs (Head Of Finance)	Simon Hewings (Chief Accountant)	5. Benchmarking - VWHDC only	The treasury management annual outturn reports should clearly refer to, and record performance against, each benchmark set out in the treasury management strategy.	Medium	30/09/17				
624	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	1a) The Beacon's procedures	Procedures should be provided to all officers which:- a)Are up to date.	Medium	01/09/17				
625	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	1b) The Beacon's procedures	Procedures should be provided to all officers which:- b)Are comprehensive to encompass all new processes and systems implemented.	Medium	01/09/17				
626	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	1c) The Beacon's procedures	Procedures should be provided to all officers which:- c)Have all appendices uploaded in the appropriate files and used where required, to ensure all policies are being followed sufficiently.	Medium	01/09/17				

627	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	1d) The Beacon's procedures	Procedures should be provided to all officers which:- d) Document the refunds procedure stating: ¿ Why a refund would be given, ¿ How the refund would be processed for income received via the tills (i.e. cash/cheque/credit voucher) ¿ The appropriate authorisation required for processing the transaction.	Medium	01/09/17				
628	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	2. Premises license holders ¿ Bar Services	A contingency plan should be put in place to ensure that the bar is fully functional at all times when required, i.e. get additional staff trained and identified as premises licence holders.	Medium	01/10/17				
629	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	3a. Bar Services Records	3a) Events that take place at the Beacon and require the bar service should be recorded on a monthly basis including the breakdown of income received at each event.	Low	31/08/17				
630	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	3b. Bar Services Records	3b) All drinks/juice cartons opened should be labelled accurately to ensure that they are being used within the recommended ¿ use by¿ date and disposed accurately.	Low	31/08/17				
631	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	4a. Complimentary drinks	4a) All visitor complimentary drinks should be recorded appropriately.	Low	31/07/17				
632	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	4b. Complimentary drinks	4b) Staff complimentary drinks should be recorded and the financial value recorded in the appropriate monthly income records.	Low	31/07/17				
635	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	6a. Room hires testing	6a) Payments received for room bookings must be recorded on the appropriate payment forms	Medium	01/09/17				
636	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	6b. Room hires testing	6b) Manual invoices should be numbered with the receipt number recorded and matched to the appropriate invoice.	Medium	01/09/17				

637	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	6c. Room hires testing	6c)A central record should be compiled and updated of the invoices that have been issued and details of the payment being received at the Beacon.	Medium	01/09/17				
638	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	6d. Room hires testing	6d)Receipt books should be used in numerical order with a register retained of the active receipt books being used.	Medium	01/09/17				
639	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	6e. Room hires testing	6e)Blank receipts for the old receipt books should be crossed and retained in the files to ensure they are not used.	Medium	01/09/17				
640	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	7a. Cash and banking process	7a)The date the second officer checks the cashing up records should be documented on the appropriate documents.	Medium	01/09/17				
641	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	7b. Cash and banking process	7b)The date banking is undertaken should be documented on the cashing up prime documents.	Medium	01/09/17				
642	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	7c. Cash and banking process	7c)The overs and unders spreadsheet should be updated accordingly and amended to ensure that all records are included in obtaining correct and accurate information in relation to overs/unders identified at the cashing up stage.	Medium	01/09/17				
645	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	9b. Petty cash process - The Beacon	9b)The appropriate officers who have responsibility of the petty cash should be advised that forms that show evidence of authorisation should be used. Reference can be made to the council's petty cash reimbursement online form.	Medium	01/09/17				
646	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	9c. Petty cash process - The Beacon	9c)Reclaimable VAT is identified as part of the replenishment process and coded within the Agresso financial system to facilitate the council reclaiming amounts paid.	Medium	01/09/17				
647	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	10a. Health and Safety arrangements	10a)The Beacon management team should ensure that the health and safety audit recommendations are addressed with suitable justification to action points that would require additional implementation timeframes.	Medium	01/09/17				

648	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	10b. Health and Safety arrangements	10b)The Beacon should ensure that First Aid training is renewed in a timely manner.	Medium	01/09/17				
649	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	11. Incident reporting	A reminder should be sent to staff on the importance of reporting incidents in line with the council's health and safety policy.	Low	31/07/17				
650	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	12. The Beacon assets list	Where possible, details of the purchase price and date of purchase should be entered into the inventory list sent to the council's insurance team to assist in calculating the annual replacement value.	Low	01/12/17				
651	The Beacon	2017/2018	Andrew Down (Head of HR, IT & Technical Services)	Jo Paterson (Partnership Development Officer (Leisure))	13. Door access ; The Beacon	The Beacon passcodes need to be changed on a regular basis for example, on a six-monthly basis and/or when a Beacon employee ceases employment.	Low	01/07/17				

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