Executive summary

Service Area	Head of Service	SODC			VWHDC			Joint		
		Total Number of Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Recs	Number of Overdue Recs	% of Overdue Recs	Total Number of Recs	Number of Overdue Recs	% of Overdue Recs
Corporate Strategy	Clare Kingston (Head of Corporate Strategy)	2	1	50%	4	3	75%	6	4	67%
Development and Housing	Vacant Post (Head of Development and Housing)	2	1	50%	2	2	100%	4	3	75%
Economy, Leisure and Property	Chris Tyson (Head of Economy, Leisure And Property)	1	1	100%	0	0	#DIV/0!	1	1	100%
Finance	William Jacobs (Head of Finance)	34	27	79%	27	21	78%	61	48	79%
HR, IT and Technical Services	Andrew Down (Head of HR, IT & Technical Services)	17	14	82%	19	17	89%	36	31	86%
Legal and Democratic	Margaret Reed (Head of Legal and Democractic Services)	16	13	81%	13	10	77%	29	23	79%
Planning	Adrian Duffield (Head of Planning)	3	3	100%	3	3	100%	6	6	100%
Total recommendations Q1 2015/16		75	60		68	56		143	116	

SODC Summary of overdue recommendations

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
1	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	1. Capita payroll handbook	The Capita payroll handbook should be updated as soon as possible when agreed changes have been made.	Medium	31/01/2015				
2	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	2. User access of payroll system	Capita need to ensure that all user lists for the payroll systems are reviewed on a regular basis. Capita needs to ensure that the user access list is up to date i.e. leavers are deactivated as soon as possible and unused generic users must to be removed.	Low	08/01/2015				
3	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	3. Starters	All starter processes should comply with the council's agreed policies and procedures i.e. a)˙Two references must be received for all starters and filed within the personnel records. b)˙All references received must show sufficient independence from the staff members conducting the interview. c)˙All new starters who joined via agency employment or contractual work need to have the council's standard documentation requested and filed in their personnel records.	Medium	08/01/2015				
4	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	4. Payroll Checks - Overtime	Capita need to ensure that all amendments or new entries made in the payroll system show adequate separation of duties.	Medium	08/01/2015				
5	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	5. Changes in remuneration policies	The head of human resources needs to inform the head of finance of any changes made that affect the remuneration of pay as stated in the council's constitution.	Low	08/01/2015				
6	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	6. Standard Overtime Form	a)˙Line managers should always adequately check and authorise overtime claims that have been submitted on the appropriate overtime form prior to being sent to Capita for processing, to ensure that claim totals are valid and completed correctly. b)˙Human resources team should engage with line managers to ensure they understand the correct process of authorising forms and the appropriate overtime form to be used.	Medium	31/01/2015				

No	Area	Year	Responsible Officer	Contact	Recommendation	Detail	Priority	Target Date	Update	Update Date	Status	Revised Date
7	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	7. Payment for Breaks	The formulas for calculating pay for employees should be reviewed and a consistent approach considered which should be suitably agreed and documented in accordance with European Working Time Regulations. Otherwise the working time directive formula should be used and applied consistently. All council's standard overtime forms and timesheets must allow for employees to record any breaks taken to ensure that they are correctly indicated prior to the authorisation being given to Capita for payment processing.	High	31/01/2015				
8	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	8. Payroll reconciliation - reversal report	A recovery of the planning team overpayment identified must be put in place through the human resources team. A reminder should be sent out to all managers on the importance of sending human resources accurate and timely information in regards to temporary changes in the contracts. Human resources to reinforce the need for more thorough checks within service teams on the monthly establishment lists sent for confirmation of posts to ensure that errors are identified and rectified as soon as possible.	High	31/03/2015				
12	Anti-Fraud and Corruption Arrangements	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	1. Anti-Fraud and Corruption Response Plan	The anti-fraud and corruption response plan must be updated to clearly reflect all information required regarding: a)´ Guidance about recovering assets; b)´ Clear distinctions between internal and external disclosures.	Low	31/03/2015	Internal audit identified that this had not been implemented yet. The democratic services team leader confirmed that this was due to the Crowmarsh building fire and elections work preparations for May 2015. This will be implemented by September 2015. Added by internal audit following discussions with Susan Harbour and Ron Schrieber.	10/06/2015	Not Implemented	30/09/2015
13	Anti-Fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	2. Money Laundering Policy - Review	S151 officer to ensure that annual reviews are undertaken on a regular basis and other reviews around specific instances such as the issuing of new legislation and updates to the money laundering policy take place as appropriate.	Medium	31/03/2015	The internal audit manager has been fully committed to the business continuity response to the Crowmarsh fire, and has not had enough capacity to address this recommendation. A temporary structure has been put in place within the internal audit team to allow resources to be allocated to this recommendation.	10/06/2015	Not Implemented	31/12/2015
15	Anti-Fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit 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	31/03/2015	The internal audit manager has been fully committed to the business continuity response to the Crowmarsh fire, and has not had enough capacity to address this recommendation. A temporary structure has been put in place within the internal audit team to allow resources to be allocated to this recommendation.	09/06/2015	Not Implemented	31/12/2015

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	30/11/2014	a)´Due to elections preparations, the democratic services team priorities had to be changed. This will be picked up by the democratic services team and implemented by September 2015 incorporating the office move to Milton Park.	10/06/2015	Not Implemented	30/09/2015
17	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	30/11/2014				
20	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	6. Standard investigations files	A standard approach for compiling investigation files and collating and documenting evidence should be implemented.	Medium	31/03/2015	Internal audit identified that this recommendation has not been implemented by the responsible officers. A new implementation date has been put in place. Added by audit after discussions with HR, Legal and democratic and finance	10/06/2015	Not Implemented	31/03/2016
21	Contract Monitoring	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	1. Contract monitoring guidance	The performance review of contractors¿ guidance should be reviewed & updated.	Low	31/10/2014	Agreed revised date with Phillip Hinton-Smith during audit follow up - update added by Sandy Bayley			31/07/2015
23	Petty Cash	2014/2015	Chris Tyson (Head of Economy, Leisure And Property)	Leslie Miller (Arts Manager (Maternity Cover))	4. Storage of claims/receipts - Cornerstone	Records of individual claims and the supporting receipts should be included with the voucher requesting top up of the float balance so that they are captured as an image within the Agresso system.	Low	08/01/2015				
24	Petty Cash	2014/2015	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	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	31/01/2015	To date higher priority work in the service area (budget setting, cse, csp, treasury papers) have meant that there has not been available resource to look at this issue and harmonisation of petty cash processes. As with all harmonisation processes this requires the agreement of all parties involved. Update 26/3/15 - no petty cash held at SODC as no offices. There is debate as to whether a cash office is required at 135 MP and until management have made a decision on this, ther seems little point in reviewing the processes until we know what is required at the new offices.	26/03/2015	N/A	31/07/2015
25	Temporary Accommodation	2014/2015	Debbie Taylor (Head of Development and Housing)	Phil Ealey (Housing Needs Manager)	1. Homelessness strategy	A homelessness strategy should be in place as it is a requirement of the Homelessness Act 2002.	Medium	31/10/2014	The housing needs manager confirmed that the homelessness strategy has now been drafted and approved by the portfolio holder, and is awaiting sign-off to be released for consultation. The draft was reviewed by internal audit.	07/01/2015	Partly Implemented	31/03/2015
27	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	1. Policies and procedures	Consider developing: a)´A disaster recovery policy (including an organisational chart). b)´Guidance for the adding of new databases (including back up arrangements).	Low	31/03/2014	This is currently being reviewed.	14/08/2014	Not Implemented	31/12/2014
29	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	5. Contract terms	Incorporate a section on disaster recovery testing and reporting in the legal template for council contracts with contractors with which the council has an ongoing relationship (i.e. frequent and recurring work).	Medium	31/03/2013	The performance, projects and customer services manager left his post in February 2014 and progress with the review of procurement documents have not been done. This has been flagged up with contract and procurement manager (Oxford City Council) for inclusion in the review of procurement templates.	14/08/2014	Not Implemented	31/03/2015

30	Disaster Recovery	2013/2014	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	6. Contractor testing	Obtain annual assurances from third party contractors with who the council has an ongoing relationship (i.e. frequent and recurring work) on outcomes of disaster recovery testing.	Medium	31/01/2014	The finance & systems manager stated that this will be included as part of Capita's performance review, which is due to go to Scrutiny Committee in September 2014.	14/08/2014	Implemented	30/09/2014
31	S106, Commuted Sums, CIL	2014/2015	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	4. Internet and intranet register	When expenditure is recorded within Ocella, this should also be made available within the intranet and internet listings.	Low	31/05/2015				
32	S106, Commuted Sums and CIL	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	7. Reconciliations	A regular reconciliation of agreements recorded within Ocella should be undertaken with general ledger transactions to ensure income is accurately recorded.	Medium	30/04/2015				
33	S106, Commuted Sums and CIL	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	8. Reporting	A formal reporting mechanism should be agreed and implemented to regularly report on agreements to include income, expenditure and future amounts due. This should be circulated to all interested parties.	Medium	31/01/2015				
34	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	1. Documentation	Update the business continuity plans and strategy to include: (a) owner of the business continuity strategy. (b) update the deputy team leader listing on the business continuity plans. (c) document likely recovery time for each system on business continuity plans.	Low	31/03/2015				
35	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	2. Consistency	Review the crisis management, business continuity and disaster recovery plans to ensure they are consistent.	Low	31/03/2015				
36	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	3. Training	Ensure a training needs assessment is conducted and appropriate training delivered after business continuity tests are conducted.	Medium	31/03/2015				
37	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	4. Plan awareness	Service team discuss their business continuity plans regularly, e.g. annually.	Medium	31/03/2015				
38	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	5. Contract terms	Incorporate a section on business continuity testing and reporting in the legal template for council contracts with contractors with which there are are ongoing relationships (e.g. frequent and/or recurring work).	Medium	30/09/2013				
39	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	6. Contractor testing	Obtain annual assurances from third party contractors with which there are ongoing relationships (e.g. frequent and/or recurring work) on outcomes of business continuity testing.	Medium	31/03/2014				
40	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	7. Plans are available to necessary staff	Service area plan owners and administrators should ensure that all key staff have up to date copies of the plan held off site.	Medium	31/03/2015				
41	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	8. Service areas should use walkthrough and desktop exercises to promote awareness of the process	Each service area should carry out a regular test of the continuity plan to ensure that staff involved are aware of their role and the plan is adequate. The level of testing would depend on the degree of change within the area. Any resultant action plan is actioned.	Medium	31/03/2015				

42	Health and Safety	2013/2014	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	3. Fire warden training	All fire wardens should be appropriately trained.	High	31/03/2014	Confirmed by the Shared Health and Safety Adviser that this is on hold as the fire evacuation procedure is being reviewed at Abbey House due to the impending occupation of the building by OCC and Citizens Advice Bureau. The fire evacuation procedures will then be reviewed at Crowmarsh offices. The plan is to dispense with roll calls, divide the buildings into zones and train fire wardens to do building sweeps of their zones.	09/04/2014	Not Implemented	31/03/2015
44	Council fees and charges	2013/2014	William Jacobs (Head Of Finance)	Simon Hewings (Accountancy Manager (Revenue))	1. Key information	A standard template should be incorporated within the fee setting process to capture key information in a standard format where it is not already clearly and comprehensively stated.	Low	31/10/2014				
46	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1. Licensing Enforcement Policy	Review the licensing enforcement policy.	Low	31/12/2013	A new draft policy has been developed by R Draper and Ben Coleman (EH). the policy has been checked by the Equalitis Officer and is due for approval by service manager	13/01/2015	Not Implemented	27/02/2015
47	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	5. Performance management	a) Consider establishing a performance management statement or policy for the licensing team. (b) Translate raw data (over the processing of applications by the licensing team) to performance statistics which can be monitored effectively.	Low	01/04/2014	(a) and (b) to be fully implemented when new software is operational on 1st April 2014.	21/03/2014	Ongoing (Date of implementation not yet passed)	01/04/2014
48	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	9. Lotteries	(a) Society lottery permit renewals should be due and reminded two months prior to the anniversary of their issue. (b) Clarify and ensure the administration of lottery licenses is in compliance with the Small Society Lotteries (Registration of Non-Commercial Societies) Regulations (2007).	Medium	01/04/2014	The intention is to have the new system in place and necessary changes by end quarter 1 2014/15.	21/03/2014	Ongoing (Date of implementation not yet passed)	30/06/2014
49	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Robert Draper (Licensing Team Leader)	10. Gambling Act applications	Licenses issued under the Gambling Act 2005 should be recorded on the licensing system and the processing of the licenses should be covered by suitably documented procedures.	Medium	31/03/2014	Due to issues with the software supplier the new system is still not in place. Revised implementation date now 1 April 2015. ALL premises and date to be stored on new system. Data is currebtly held electronically but not on Ocella system	13/01/2015	Not Implemented	01/04/2015
50	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	11. Online payments	The council IT section should be asked to check if online payments can be allocated to the correct attribute in Agresso otherwise consideration should be given to having an attribute for online payments.	Low	30/04/2014	Codes reviewed and updated for both authority's. List of codes shared with cash office and IT for use on website.	13/01/2015	Implemented	13/01/2015
51	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	12. Reconciliations	(a) Income reconciliation to compare licensing records with general ledger codings should be regularly undertaken by the licensing team.	Medium	30/04/2014	(a) Ongoing for completion April 2014.	21/03/2014	Ongoing (Date of implementation not yet passed)	30/04/2014
52	Lone Working and Officer Security	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Lone working training	All lone working officers should be offered lone working training.	Medium	30/09/2014	As above, the Shared HR Business Support manager confirmed that a Health & Safety training provider had been contracted to conduct lone working training in early 2014 with all relevant staff having had their training by 31st March 2014.	13/12/2013	Ongoing (Date of implementation not yet passed)	30/09/2014

53	Post Room	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Procedures	c) Comprehensive and up to date procedures should be in place covering the processing of incoming and outgoing post within HR.	Low	30/09/2013	c) Not implemented due to the closure of the Vale office, Comprehensive and up to date procedures should be in place covering the processing of incoming and outgoing post within HR will now be produced..	04/06/2014	N/A	30/06/2014
54	Post Room	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	John Backley (Technical and Facilities Manager)	6. Recharges process	Consideration should be given to coding the credit part of the internal postage recharges to account 4503 rather than 9604 to offset the initial franking costs.	Low	31/03/2014	Still in discussion with finance	04/06/2014	Not Implemented	31/12/2014
55	Inter-council Recharges	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	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	31/03/2014	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 diverted to other priorities and this remains an aspiration. I would still not regard this as high risk.	08/06/2015	Not Implemented	31/10/2015
56	Stock Control	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	John Backley (Technical and Facilities Manager)	6. Reconciliations	Stock held, purchased, used and recharged is reconciled with original documents and with financial records of purchases and recharges to identify record and resolve any anomalies.	Medium	01/10/2013	Stock only updated once a year	07/07/2014	Not Implemented	31/12/2014
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	30/04/2014	Revised guidance is due on local authority's use of RIPA so the update of the policy has been delayed in order to incorporate the expected revisions. In the meantime an explanation will be added to the current policy to explain that an update is due and that RIPA can only be used for particular offences and court approval is required.	24/04/2014	Ongoing (Date of implementation not yet passed)	31/12/2014
58	Credit Card Usage	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	1. Guidance	a)˙ Guidelines should be issued to all cardholders which should include details of the purpose of the cards, how transactions are to be recorded, explanations of VAT documentation that is required and contact details in case of any issues. b)˙ Cardholders should sign the guidelines as agreement to the terms of usage.	Low	30/06/2014			
59	Credit Card Usage	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	2. Spending limits	The overall account limit for the credit card expenditure should be reviewed and set at an appropriate level.	Medium	30/04/2014			
60	Credit Card Usage	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	3. Cards for housing needs cover	All housing officers who provide out of hours cover that may involve providing emergency housing should have their own individual credit card.	Medium	30/06/2014			
61	Credit Card Usage	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	4. Register of cards	An electronic register should be maintained of the card numbers issued to officers.	Low	30/04/2014			

62	Credit Card Usage	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	5. VAT	a)˙VAT should only be coded f or reclaim when suitable VAT i nvoices/receipts are provided. b)˙Guidance should be provide d to card holders as to what co nstitutes appropriate VAT docu mentation.	Low	30/06/2014				
65	Community Loans Scheme	2013/2014	William Jacobs (Head Of Finance)	Simon Hewings (Accountancy Manager (Revenue))	2. Roles and responsibilities	(a) Document the end to end pr ocess (including roles and resp onsibilities) for the administrati on and approval of loans. (b) If there is a possibility of the 12 week turnaround time not be ing met in the processing of ap plications received, there shoul d be a reassignment of roles an d responsibility for: a)˙monitoring loan repayments b)˙reconciling general ledger re cords to loan agreements.	Medium	30/09/2013	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.	11/06/2015	Not Implemented	31/12/2014
126	Creditor Payments	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	1. Duplicate invoices	Capita should reject duplicate invoices and not register them within the Agresso system. Suppliers should be contacted to establish why the duplicate has been received.	Medium	30/03/2015				
128	Housing Benefit & Council Tax Reduction Scheme	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Reconciliation	A system should be introduced to regularly reconcile all write off transactions.	Low	31/05/2015				
131	Land Charges	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Susan Baker (Business Support Team Leader)	2. Fees	The agreed and published charges should be reviewed to clarify the three queries raised.	Low	01/04/2015				
132	Land Charges	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Susan Baker (Business Support Team Leader)	3. Charges for copy documents	The charges for copy documents should be reviewed to ensure the council is not charging undue amounts for documents which are made freely available.	Low	01/04/2015				
133	Land Charges	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Susan Baker (Business Support Team Leader)	4. Basis for calculating charges	The schedule of land charges fees should include details of the basis on which the charges have been calculated.	Medium	01/04/2015				
142	National Non Domestic Rates	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Arrears - accounts pre-2006	All accounts in arrears should be reviewed and actions taken to ensure they are all progressed to the appropriate debt stages in a timely manner.	Low	31/05/2015				
143	National Non Domestic Rates	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Inspection records - restated	a)˙Inspection visit details shoul d be recorded within the electro nic document management sys tem in a timely manner. b)˙Documents with a pending expiry date outside of the curre nt inspection scheduled should be reviewed and appropriate act ion taken in a timely manner. c)˙Properties requiring an initia l visit upon first becoming empt y should be visited within one month. d)˙All relief application forms s hould be captured into the elect ronic document management s ystem.	Medium	31/05/2015				
146	Sundry Debtors	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Monitoring of payments - Capita	Capita must ensure that all payment arrangements that have not been adhered to are reported to the council on a regular basis.	Low	10/04/2015				

VWHDC Summary of overdue recommendations

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
66	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	1. Capita payroll handbook	The Capita payroll handbook should be updated as soon as possible when agreed changes have been made.	Medium	31/01/2015				
67	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	2. User access of payroll system	Capita need to ensure that all user lists for the payroll systems are reviewed on a regular basis. Capita needs to ensure that the user access list is up to date i.e. leavers are deactivated as soon as possible and unused generic users must to be removed.	Low	09/01/2015				
68	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	3. Starters	All starter processes should comply with the council's agreed policies and procedures i.e. a)˙Evidence of proof of identification being obtained prior to start of employment. b)˙At least one of the proof of identification produced should be photographic e.g. passport or driving licence. c)˙Two references must be received for all starters and filed within the personnel records.	Medium	09/01/2015				
69	Payroll	2014/2015	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	4. Payroll Checks - Overtime	Capita need to ensure that all amendments or new entries made in the payroll system show adequate separation of duties.	Medium	09/01/2015				
70	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	5. Changes in remuneration policies	The head of human resources needs to inform the head of finance of any changes made that affect the remuneration of pay as stated in the council's constitution.	Low	09/01/2015				
71	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	6. Standard Overtime Form	a)˙Line managers should always adequately check and authorise overtime claims that have been submitted on the appropriate overtime form prior to being sent to Capita for processing, to ensure that claim totals are valid and completed correctly. b)˙Human resources team should engage with line managers to ensure they understand the correct process of authorising forms and the appropriate overtime form to be used	Low	31/01/2015				
72	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	7. Payment for Breaks and Overtime forms	The formulas for calculating pay for employees should be reviewed and a consistent approach considered which should be suitably agreed and documented in accordance with European Working Time Regulations. Otherwise the working time directive formula should be used and applied consistently. All council's standard overtime forms and timesheets must allow for employees to record any breaks taken to ensure that they are correctly indicated prior to the authorisation being given to Capita for payment processing.	High	31/01/2015				

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73	Payroll	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	8. Maternity Pay	Consideration should be given as to whether payment (over/under payments) should be recovered/paid to staff affected by the policy in place at the time of their maternity. The maternity/paternity pay policy should be reviewed to ensure that the policy is documented clearly to avoid misinterpretations.	Medium	09/01/2015				
76	Anti-fraud and Corruption Arrangements	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	1. Anti-Fraud and Corruption Response Plan	The anti-fraud and corruption response plan must be updated to clearly reflect all information required regarding: a)˙Guidance about recovering assets; b)˙Clear distinctions between internal and external disclosures.	Low	31/03/2015	Internal audit identified that this had not been implemented yet. The democratic services team leader confirmed that this was due to the Crowmarsh building fire and elections work preparations for May 2015. This will be implemented by September 2015. Added by internal audit following discussions with Susan Harbour and Ron Schrieber.	10/06/2015	Not Implemented	30/09/2015
77	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	2. Money Laundering Policy - Review	S151 officer to ensure that annual reviews are undertaken on a regular basis and other reviews around specific instances such as the issuing of new legislation and updates to the money laundering policy take place as appropriate.	Medium	31/03/2015	The internal audit manager has been fully committed to the business continuity response to the Crowmarsh fire, and has not had enough capacity to address this recommendation. A temporary structure has been put in place within the internal audit team to allow resources to be allocated to this recommendation.	10/06/2015	Not Implemented	31/12/2015
79	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit 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	31/03/2015	This review has been delayed due to the audit manager having responsibility for the business continuity response to the Crowmarsh fire. A temporary structure has been implemented within internal audit to provide the resources for this recommendation to be addressed.	09/06/2015	Not Implemented	31/12/2015
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	30/11/2014	a)˙Due to elections preparations, the democratic services team priorities had to be changed. This will be picked up by the democratic services team and implemented by September 2015 incorporating the office move to Milton Park.	10/06/2015	Not Implemented	30/09/2015

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81	Anti-fraud and Corruption Arrangements	2014/2015	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit 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	31/03/2015	b) `The internal audit manager has been fully committed to the business continuity response to the Crowmarsh fire, and has not had enough capacity to address this recommendation. A temporary structure has been put in place within the internal audit team to allow resources to be allocated to this recommendation. (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)

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) | 10/06/2015 | Partly Implemented | 31/12/2015 |
| 84 | Anti-fraud and Corruption Arrangements | 2014/2015 | William Jacobs (Head Of Finance) | Adrianna Partridge (Audit Manager) | 6. Standard investigations files | A standard approach for compiling investigation files and collating and documenting evidence should be implemented. | Medium | 31/03/2015 | Internal audit identified that this recommendation has not been implemented by the responsible officers. A new implementation date has been put in place.

Added by audit after discussions with HR, Legal and democratic and finance | 10/06/2015 | Not Implemented | 31/03/2016 |
85	Contract Monitoring	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	1. Contract monitoring guidance	The performance review of contractors' guidance should be reviewed & updated.	Low	31/10/2014	Agreed revised date with Phillip Hinton-Smith during audit follow up - update added by Sandy Bayley			31/07/2015
88	Petty Cash	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	3. Abbey House petty cash	The requirement to hold petty cash at the Abbey House office should be reviewed and the amount held agreed by the section 151 officer.	Low	31/03/2015	We had resolved to stop holding petty cash at Abbey House. However, the fire at CArowmarsh and subsequent relocation of staff to Abbey House reopened the requirement. Once the move to Milton PArk is complete we can once again cease handling petty cash at Abbey House.	26/03/2015	Not Implemented	31/07/2015
91	Petty Cash	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	8. Coding of claims - Abbey House	Replenishments of float balances should be recoded to the relevant individual costs centres in a timely manner once the top up cheque is raised.	Low	09/01/2015				
92	Petty Cash	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	9. VAT - Abbey House	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	09/01/2015				
93	Temporary Accommodation	2014/2015	Debbie Taylor (Head of Development and Housing)	Phil Ealey (Housing Needs Manager)	1. Homelessness strategy	A homelessness strategy should be in place as it is a requirement of the Homelessness Act 2002.	Medium	31/10/2014	The housing needs manager confirmed that the homelessness strategy has now been drafted and approved by the portfolio holder, and is awaiting sign-off to be released for consultation. Internal audit reviewed the draft strategy.	07/01/2015	Partly Implemented	31/03/2015
94	Temporary Accommodation	2014/2015	Debbie Taylor (Head of Development and Housing)	Phil Ealey (Housing Needs Manager)	2. Policies & procedures	All policies and procedures should be reviewed, updated and version controlled.	Low	31/12/2014	The Rent Deposit and Rent-In-Advance policy has been reviewed and updated. The Rent Recovery policy and procedures have been reviewed and updated. The remaining procedures mainly concern tenancy management and will be completed by March 2015. All policies and procedures are now version controlled.	07/01/2015	Partly Implemented	31/03/2015

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95	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	1. Policies and procedures	Consider developing: (a) a disaster recovery policy. (b) guidance for the adding of new databases (including back up arrangements).	Low	31/03/2014	This is currently being reviewed.	14/08/2014	Not Implemented	31/12/2014
97	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	5. Contract terms	Incorporate a section on disaster recovery testing and reporting in the legal template for council contracts with contractors with which the council has an ongoing relationship (i.e. frequent and recurring work).	Medium	31/12/2013	The performance, projects and customer services manager left his post in February 2014 and progress with the review of procurement documents have not been done. This has been flagged up with contract and procurement manager (Oxford City Council) for inclusion in the review of procurement templates.	14/08/2014	Not Implemented	31/03/2015
98	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	3. Internet and intranet register	When expenditure is recorded within Ocella, this should also be made available within the intranet and internet listings.	Low	31/05/2015				
99	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	7. Reconciliation	A regular reconciliation of agreements recorded within Ocella should be undertaken with general ledger transactions to ensure income is accurately recorded.	Medium	30/04/2015				
100	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Sophie Horsley (Planning Policy Manager)	9. Standard approach to record-keeping	The standard approach to documenting and filing s106 calculations, negotiations and communications in the planning directory and on the planning website should be reinforced and followed.	Medium	31/03/2015				
101	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	1. Documentation	Update the business continuity plans and strategy to include: (c) document likely recovery time for each system on business continuity plans.	Low	31/03/2015	Following our actual disaster we will be reviewing the councils' response. New IT infrastructure is due to be implemented over the next three months and the IT disaster recovery plan will certainly take a very different shape following the changes. I consider it best to complete this exercise once the new IT infrastructure is implemented.	26/03/2015	Not Implemented	30/09/2015
102	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	2. Consistency	Review the crisis management, business continuity and disaster recovery plans to ensure they are consistent.	Low	31/03/2015				
103	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	3. Training	Ensure a training needs assessment is conducted and appropriate training delivered.	Medium	31/03/2015				
104	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	4. Plan awareness	Service team discuss their business continuity plans regularly, e.g. annually.	Medium	31/03/2015				
105	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	5. Contract terms	Incorporate a section on business continuity testing and reporting in the legal template for council contracts with contractors with which there are are ongoing relationships (e.g. frequent and/or recurring work).	Medium	30/09/2013				
106	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	6. Contractor testing	Obtain annual assurances from third party contractors with which there are ongoing relationships (e.g. frequent and/or recurring work) on outcomes of business continuity testing.	Medium	31/03/2014				
107	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	7. Battlebox	An offsite battlebox should be used to store up to date copies of continuity plans.	Medium	31/10/2013				
108	Business Continuity	2013/2014	William Jacobs (Head Of Finance)	Adrianna Partridge (Audit Manager)	8. Testing Plans	An up to date test plan is agreed, implemented and the resultant action plan is actioned.	Medium	31/03/2015				

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109	Health and safety	2013/2014	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	All fire wardens should be appropriately trained.	Best Practice All selected fire wardens have been on fire warden training. Findings Internal audit established that there are 16 fire wardens at SODC, of which five have not had fire warden training. Risk If fire wardens are not given appropriate training, there is a risk that the fire wardens are not sure about their responsibilities if a fire occurred.	High	31/03/2014	Confirmed by the Shared Health and Safety Adviser that this is on hold as the fire evacuation procedure is being reviewed at Abbey House due to the impending occupation of the building by OCC and Citizens Advice Bureau. The fire evacuation procedures will then be reviewed at Crowmarsh offices. The plan is to dispense with roll calls, divide the buildings into zones and train fire wardens to do building sweeps of their zones.	09/04/2014	Not Implemented	31/12/2014
110	Council fees and charges	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	1. Key information	A standard template should be incorporated within the fee setting process to capture key information in a standard format where it is not already clearly and comprehensively stated.	Low	31/10/2014	Fees and charges are a service responsibility as per SMB guidance. Accountancy can offer advice and support and this has been done as part of the recent budget setting guidance, but it is down to individual services to set their own fees and charges, in the manner they see as best. It is assumed that all fees and charges are uplifted by inflation each year and if services/politicians do not want to do this, a growth bid for reduction in income must be submitted.	13/01/2015	Implemented	
111	Council Fees and Charges	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Lee Brown (IT Applications Manager)	2. Street naming and numbering	The street naming and numbering policy and charges should make it clearer that the fee relates to the notification element and not the naming and numbering of new properties.	Low	30/11/2014				
112	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	1. Licensing enforcement policy	Review the licensing enforcement policy.	Low	31/12/2013	A joint policy has been developed by R Draper and Ben Coleman. This has been checked by the eqalities officer and is awaiting approval by the service manager.	13/01/2015	Not Implemented	06/02/2015
113	Licensing	2013/2014	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	4. Separation of duties	Ensure there is a separation of duties from those who process and those who authorise the issue of environmental protection licences.	Medium	31/12/2013	Administration now process licensing paperwork and officers approve the issues of the licence.	21/03/2014	Implemented	09/06/2015
114	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Robert Draper (Licensing Team Leader)	6. Performance management	a) Consider establishing a performance management statement or policy for the licensing team. (b) Translate raw data (over the processing of applications by the licensing team) to performance statistics which can be monitored effectively.	Low	01/04/2014	The new Licensing software system has been delayed due to issues with the supplier. Revised implementation target for 1 April 2015. Customer satisfaction levels routinely monitored for interactions with people making licensing applications.	13/01/2015	Partly Implemented	01/04/2015
115	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	11. Lotteries	(a) Society lottery permit renewals should be due and reminded two months prior to the anniversary of their issue. (b) Clarify and ensure the administration of lottery licenses is in compliance with the Small Society Lotteries (Registration of Non-Commercial Societies) Regulations (2007).	Medium	31/03/2014	The new system has been delayed due to issues with the software supplier. It is hope to have the new system in place for 1 April 2015. There is some debate about the legislative requirement for the renewwal to be issued on the anniversary of the application or on a calendar year basis.		Not Implemented	01/04/2015
116	Licensing	2013/2014	Margaret Reed (Head Of Legal And Democratic Services)	Liz Hayden (Legal, Licensing And Community Safety Manager)	12. Reconciliations	a) Income reconciliation to compare licensing records with general ledger codings should be regularly undertaken by the licensing team.	Medium	30/04/2014	This work is now undertaken regularly and at quarter end.		Implemented	01/04/2014

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117	Lone working and Officer Security	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Lone working training	All lone working officers should be offered lone working training.	Medium	30/09/2014	the Shared HR Business Support manager confirmed that a Health & Safety training provider had been contracted to conduct lone working training in early 2014 with all relevant staff having had their training by 31st March 2014.	31/12/2013	Ongoing (Date of implementation not yet passed)	30/09/2014
118	Inter-council Recharges	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	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	31/03/2014	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. 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. As above and due to higher priority issues and limited resources this has yet to be implemented.	08/06/2015	Not Implemented	30/10/2015
119	Stock Control	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	John Backley (Technical and Facilities Manager)	1. Reconciliations	Stock held, purchased, used and recharged is reconciled with original documents and with financial records of purchases and recharges to identify, record and resolve any anomalies.	Medium	01/10/2013	Not updated during the year.	07/07/2014	Not Implemented	31/12/2014
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	30/04/2014	Revised guidance is due on local authority's use of RIPA so the update of the policy has been delayed in order to incorporate the expected revisions. In the meantime an explanation will be added to the current policy to explain that an update is due and that RIPA can only be used for particular offences and court approval is required.	24/04/2014	Ongoing (Date of implementation not yet passed)	31/12/2014
122	Credit Card Usage	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	2. VAT	a) VAT should only be coded for reclaim when suitable VAT invoices/receipts are provided. b) Guidance should be enhanced to advise card holders as to what constitutes appropriate VAT documentation.	Low	30/06/2014	Guidance still in draft. All card holders advised of the need for proper VAT receipts.	13/01/2015	Partly Implemented	31/03/2015
123	Credit Card Usage	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	3. Electronic record	An electronic record of transactions should be maintained to facilitate easier analysis of expenditure, e.g. by user.	Low	30/06/2014	As per the original response, this is mainly a paper based exercise for receipts etc. The card bills are now all electronic. No further action can be completed.	13/01/2015	Implemented	
125	Environmental Health and Food Safety	2013/2014	Clare Kingston (Head Of Corporate Strategy)	Diane Moore (Food & Safety Manager)	5. Premises registration	a) The two premises without a business registration form should be reviewed and appropriate action taken.	Low	30/04/2014	EH02157 is now registered. A letter has been sent tothe otehr premises to request that a registration form is completed	09/04/2014	Ongoing (Date of implementation not yet passed)	30/06/2014
127	Creditor Payments	2014/2015	William Jacobs (Head of Finance)	Ben Watson (Finance & Systems Manager)	1. Duplicate invoices	Capita should reject duplicate invoices and not register them within the Agresso system. Suppliers should be contacted to establish why the duplicate has been received.	Medium	30/03/2015				
129	Housing Benefit & Council Tax Reduction Scheme	2014/2015	William Jacobs (Head of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Recommendation	A system should be introduced to regularly reconcile all write off transactions.	Low	31/05/2015	Work to implement the recommendation has commenced but due to workloads it has not been completed. We will endeavour to complete the process by 31 July 2015	11/06/2015	Partly Implemented	31/07/2015

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137	Land Charges	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Susan Baker (Business Support Team Leader)	2. Fees	The agreed and published charges should be reviewed to clarify the four queries raised.	Low	01/04/2015				
138	Land Charges	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Susan Baker (Business Support Team Leader)	3. Charges for copy documents	The charges for copy documents should be reviewed to ensure the council is not charging undue amounts for documents which are made freely available.	Low	01/04/2015				
139	Land Charges	2014/2015	Margaret Reed (Head Of Legal And Democratic Services)	Susan Baker (Business Support Team Leader)	4. Basis for calculating charges	The schedule of land charges fees should include details of the basis on which the charges have been calculated.	Medium	01/04/2015				
144	National Non Domestic Rates	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Inspection records	a)˙ Inspection visit details should be recorded within the electronic document management system in a timely manner. b)˙ Documents with a pending expiry date outside of the current inspection scheduled should be reviewed and appropriate action taken in a timely manner. c)˙ Properties requiring an initial visit upon first becoming empty should be visited within one month. d)˙ Completed application forms should be uploaded into the electronic document management system as soon as they are received by the NNDR team.	Medium	31/05/2015				
145	National Non Domestic Rates	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Arrears - accounts pre - 2006	All accounts in arrears should be reviewed and actions taken to ensure they are all progressed to the appropriate debt stages in a timely manner.	Low	31/05/2015				
149	Sundry Debtors	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Monitoring of payments - Capita	Capita must ensure that all payment arrangements that have not been adhered to are reported to the council on a regular basis.	Low	10/04/2015				