

Executive summary		SODC			VWHDC			Joint		
Service Area	Head of Service	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)	7	4	57%	5	3	60%	12	7	58%
Development and Housing	Vacant Post (Head of Development and Housing)	0	0	0%	0	0	0%	0	0	0%
Economy, Leisure and Property	Chris Tyson (Head of Economy, Leisure And Property)	2	2	100%	4	0	0%	6	2	33%
Finance	William Jacobs (Head of Finance)	30	17	57%	23	9	39%	53	26	49%
HR, IT and Technical Services	Andrew Down (Head of HR, IT & Technical Services)	15	9	60%	15	8	53%	30	17	57%
Legal and Democratic	Margaret Reed (Head of Legal and Democratic Services)	7	1	14%	5	1	20%	12	2	17%
Planning	Adrian Duffield (Head of Planning)	7	2	29%	7	3	43%	14	5	36%
Total recommendations Q3 2015/16		68	35		59	24		127	59	

SODC Summary of overdue recommendations by original implementation date - with no revised implementation date agreed

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
29	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	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
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 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	30/09/2013	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
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 - To be verified by IA	30/09/2014
27	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	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
39	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	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				

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 divereted 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
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	The Accountancy Manager stated that the credit card guidelines are currently being developed. NP Update	21/07/2015	Not Implemented	30/09/2015
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	Corporate credit cards are only issued if requested by the service area. The credit card guidelines are currently being updated. NP Update	21/07/2015	Partly Implemented	30/09/2015
62	Credit Card Usage	2013/2014	William Jacobs (Head Of Finance)	Bob Watson (Accountancy Manager (Technical))	5. VAT	a) VAT should only be coded for reclaim when suitable VAT invoices/receipts are provided. b) Guidance should be provided to card holders as to what constitutes appropriate VAT documentation.	Low	30/06/2014	a) Implemented - Review of credit card transactions in June 2015 confirmed that VAT is only coded for reclaim when a VAT invoice is provided. b) Not implemented - Credit card guidance is currently being developed. NP Update		Partly Implemented	30/09/2015
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
21	Contract Monitoring	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	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
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	The Accountancy Manager (Revenue) stated that this recommendation will be reviewed as part of the 2016/2017 budget setting process and a decision will be made. - Added by Nilesh Parmar after discussion.	09/07/2015	Not Implemented	31/10/2015

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 preparation s, 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
23	Petty Cash	2014/2015	Chris Tyson (Head of Economy, Leisure And Property)		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	The last replenishment request was made in February 2015 and did not have a receipt attached. The officer submitting the requests is now aware of the new process to follow and will implement this from the next replenishment request when it is needed. NP Update	21/07/2015	Not Implemented	21/07/2015
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	At the time if the follow up, the most recent replenishment request to supplier ID 11130 was December 2014 and the process had not been changed so was coded to the individual service areas. The accountancy manager stated that the replenishment of petty cash process will reviewed as part of the overall cash office review. NP Update	21/07/2015	Not Implemented	30/09/2015
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	There have been a number of changes of staff within the creditors team since March so this recommendation has not been fully implemented.	21/09/2015	Partly Implemented	30/11/2015
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	Incorporated within 15/16 review - currently in draft	25/09/2015	N/A	
147	Sundry Debtors	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Write off/ons for small balance	Small balances should be reviewed on a regular basis and written off/on accordingly.	Low	30/06/2015	Incorporated within 15/16 review - currently in draft	25/09/2015	N/A	
156	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	4. Inspections	Exempt properties should be reviewed to ensure they have been selected for an inspection within the six month period.	Low	01/08/2015		25/09/2015	Implemented - To be verified by IA	
153	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Suspense Account	Consideration should be given to reviewing the items in the suspense account that originated from the previous system and investigating a means of removing them from the current Academy working suspense account.	Low	03/08/2015	Still need to finalise process of how to clear these very old balances.	25/09/2015	Not Implemented	30/11/2015
155	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	3. Recovery (Account 2pre 2007)	All accounts with recovery codes should be reviewed and actions taken to ensure they are all progressed to the appropriate debt stages in a timely manner.	Low	03/08/2015		25/09/2015	Implemented - To be verified by IA	
196	Receipt of Income Arrangements	2015/2016	Chris Tyson (Head of Economy, Leisure And Property)	Emma Dolman (Arts Manager)	Local management control and checks	Cornerstone line management should ensure all spot checks on the effectiveness of local procedures are evidenced.	Low	31/08/2015				

152	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Discounts and Exemptions	Annual reviews for properties with discounts and exemptions awarded should be performed to ensure they are still valid.	Low	01/09/2015		25/09/2015	Implemented - To be verified by IA	
28	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	4. Recovery time	Consider establishing and documenting the time taken for a complete recovery of data.	Medium	30/09/2015	A new ICT infrastructure is to go live by September 2015, which will change the recovery points to zero recovery time of data.	14/08/2014	Ongoing (Date of implementation not yet passed)	30/09/2015
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	30/09/2015	Still agreed but will not be concluded by due date - competing priorities	25/09/2015	Ongoing (Date of implementation not yet passed)	30/11/2015
200	Procurement	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	Contract procedure rules	The council should ensure that the contract procedure rules are reviewed annually and that this review is annotated and scheduled for each year.	Low	30/09/2015	No action required: CPRs are already reviewed annually. Democratic services team and procurement officer are currently in the process of reviewing.	01/10/2015	Implemented - To be verified by IA	
206	Procurement	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	Non-compliance with legislation	Cease any further purchases from this supplier, and make further purchases through a framework supplier.	High	30/09/2015	Purchases from this supplier have ceased.	25/09/2015	Implemented - To be verified by IA	
195	Receipt of Income Arrangements	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Building Control Surveyor (Senior))	Local management control and checks	Building control line management should undertake and evidence monthly reviews to ensure that the council's policies and procedures are being followed regarding the receipt of income.	Low	03/11/2015				
198	Receipt of Income Arrangements	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Building Control Surveyor)	Receipt of Income Procedures	Draft, approve and embed local income procedures for building control.	Medium	03/11/2015				
225	Licensing	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	1. Personal data	Both the licensing team and the environmental protection team should consider the retention period for personal data to ensure that it is in line with the council's data protection code of conduct.	Medium	30/11/2015	Personal data e.g. CRB is now destroyed after the licence has been issued	07/01/2016	Implemented - To be verified by IA	
226	Licensing	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	2. Record management	Records should be kept to evidence that all checks have been undertaken in line with legislation and payment has been received prior to issuing the licence.	Low	30/11/2015	Copy of the application receipt is now attached to the paper work and checked before the licence is issued	07/01/2016	Implemented - To be verified by IA	
228	Licensing	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	3. Approval of scrap metal mobile collector's licence	Environmental protection should consider developing a licensing approval form as the scrap metal mobile collector's licence is not signed to confirm approved.	Low	30/11/2015	Existing verification form has been amended to include a approval section	07/01/2016	Implemented - To be verified by IA	
229	Licensing	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	4. Segregation of duties for scrap metal mobile collector's licence	A process should be determined to ensure that segregation of duties is in place between the officer processing the scrap metal dealer licences and the officer approving and issuing the licences.	Medium	30/11/2015	Administration now process licensing paperwork and officers approve the issues of the licence	07/01/2016	Implemented - To be verified by IA	

242	Cash Office	2015/2016	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	Access to cash office staff side	1. Remove the temporary card users and the telecoms and IT applications users. 2. Change the contractor cards to restricted time access. 3. Introduce a monthly review of cash office access, to ensure it is appropriate.	High	31/12/2015				
105	Business Continuity	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	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 ongoing relationships (e.g. frequent and/or recurring work).	Medium	30/09/2013	A requirement to carry out and provide evidence of business continuity planning has been built into the standard terms of our contracts.	14/09/2015	Implemented - To be verified by IA	30/10/2015

VWHDC Summary of overdue recommendations by original implementation date - with no revised implementation date agreed

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
97	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	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
95	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Phillip Hinton-Smith (Procurement Officer)	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
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
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	a) Implemented - Review of credit card transactions in June 2015 confirmed that VAT is only coded for reclaim when a VAT invoice is provided. b) Not implemented - The credit card guidance is currently being developed and will offer guidance on VAT documentation. NP Update	21/07/2015	Partly Implemented	30/09/2015
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
85	Contract Monitoring	2014/2015	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	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

110	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	The Accountancy Manager (Revenue) stated that this recommendation will be reviewed as part of the 2016/2017 budget setting process and a decision will be made. - Added by Nilesh Parmar after discussion.	09/07/2015	Not Implemented	31/10/2015
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
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	Comments made by internal audit: Rec changed to ongoing to ensure that we capture a change to remuneration pay and policies and it being approved by the relevant officers. Fiona Kaluza	08/01/2016	Ongoing (Date of implementation not yet passed)	
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	Change implemented in line with the management response above. See paragraph 34 of the maternity policy.	06/01/2016	Partly Implemented	
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	There have been a number of changes of staff within the creditors team since March so this recommendation has not been fully implemented.	21/09/2015	Partly Implemented	30/11/2015
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
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	Recommendation still agreed as it is a contractual requirement. Broken arrangements should be reported as a matter of course in accordance with the contract variation.	28/09/2015	Partly Implemented	30/10/2015
99	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Cathie Scotting (Major Applications Officer)	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	The November report to cabinet contained financial analysis and followed an exercise matching Agresso and Ocella data.		Partly Implemented	31/03/2015

150	Sundry Debtors	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	2. Write off/ons for small amounts	Small balances should be reviewed on a regular basis and written off/on accordingly.	Low	30/06/2015	Still agreed and small balances are written off, but not regularly. Due to staffing changes at Mendip this, this low risk audit requirement has not been a priority, but will be addressed shortly.	28/09/2015	Partly Implemented	30/10/2015
158	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Recovery	All accounts with recovery codes should be reviewed and actions taken to ensure they are all progressed to the appropriate debt stages in a timely manner.	Low	30/06/2015	A definite monthly routine has now been introduced and the end of June batch will coming through any data now. A copy of the June batch header will be copied to IA for its records.	25/06/2015	Implemented - To be verified by IA	
159	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Inspections	Exempt properties should be reviewed to ensure they have been selected for an inspection within the six month period.	Low	01/08/2015		25/09/2015	Implemented - To be verified by IA	
157	Council Tax	2014/2015	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Discounts and Exemptions	Annual reviews for properties with discounts and exemptions awarded should be performed to ensure they are still valid.	Low	01/09/2015		25/09/2015	Implemented - To be verified by IA	
96	Disaster Recovery	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	3. Recovery time	Consider establishing and documenting the time taken for a complete recovery of data.	Medium	30/09/2015	Not yet due to be implemented.	14/08/2015	Ongoing (Date of implementation not yet passed)	30/09/2015
184	Receipt of Income Arrangements	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Building Control Surveyor)	Receipt of Income Procedures	Draft, approve and embed local income procedures for building control.	Medium	03/11/2015				
186	Receipt of Incoem Arrangements	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Building Control Surveyor (Senior))	Local Management Control and Checks	Building control line management should undertake and evidence monthly reviews to ensure that the councils policies and procedures are being followed regarding the receipt of income.	Low	03/11/2015				
218	Licensing	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	1. Personal data	Both the licensing team and the environmental protection team should consider the retention period for personal data to ensure that it is in line with the council's data protection code of conduct.	Medium	30/11/2015	Personal data e.g. CRB is now destroyed after the licence has been issued	07/01/2016	Implemented - To be verified by IA	
219	Licensing	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	2. Approval of scrap metal mobile collector's licence	Environmental protection should consider developing a licensing approval form as the scrap metal mobile collector's licence is not signed to confirm approved.	Low	30/11/2015	Existing verification form has been amended to include a approval section	07/01/2016	Implemented - To be verified by IA	
220	Licensing	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Paul Holland (Environmental Protection Manager)	3. Segregation of duties for scrap metal collector's licence	A process should be determined to ensure that segregation of duties is in place between the officer processing the scrap metal dealer licences and the officer approving and issuing the licences.	Medium	30/11/2015	Two officers are now involved in the process, one determines the application and the other approves and issues the licence.	07/01/2016	Implemented - To be verified by IA	