Report Date: 12/09/2016 12:00:00
Joint AGC Overdue Recommendations Q2 2016/2017

Appendix 2

Executive summary

		SODC			VWHDC			Joint			Recs Total		Joint Comparison of Q1 2016/17 and Q2 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**	**Q1 2016/17 % of Overdue Recs**	**Q2 2016/17 % of Overdue Recs**	**% Change**	**Additional Notes**
Corporate Strategy and Leisure	Clare Kingston (Head of Corporate Strategy)	7	5	71%	8	5	63%	11	0	0%	26	10	7%	38%	31%	
Development and Housing	Gerry Brough (Acting Head of Development & Housing)	0	0	0%	0	0	0%	2	0	0%	2	0	0%	0%	0%	
Finance and Arts (including Cornerstone)	William Jacobs (Head of Finance)	25	20	80%	19	14	74%	58	2	3%	102	36	31%	35%	4%	
HR, IT, Technical Services, Economy, Property and Corporate Policy	Andrew Down (Head of HR, IT & Technical Services)	9	7	78%	8	6	75%	25	6	24%	42	19	25%	45%	20%	
Legal and Democratic	Margaret Reed (Head of Legal & Democratic Services)	2	1	50%	2	1	50%	7	1	14%	11	3	6%	27%	21%	
Planning	Adrian Duffield (Head of Planning)	11	11	100%	11	10	91%	10	8	80%	32	29	72%	91%	19%	
Total recommendations Q2 2016/17		**54**	**44**		**48**	**36**		**113**	**17**		**215**	**97**				

Joint 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
380	Elections & Election Payments	2016/2017	Margaret Reed (Head Of Legal And Democratic Services)	Steven Corrigan (Democratic Services Manager)	Key action points	An action plan with implementation target dates is developed to ensure that any key actions identified after elections are in place prior to the next elections.	Medium	31/07/16				
389	ICT	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	6. Restore and retention of back ups	A documented framework should be introduced setting out how often different types of data are backed up, how many copies require retaining and for how long. This should then be reflected within the Veeam back up system.	Low	31/07/16				
390	ICT	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Simon Turner (IT Operations Manager)	8. Disaster recovery tests - action plan	a)The disaster recovery arrangements should be tested on an annual basis. b)Test results should be documented and analysed. c)A formal action plan should be implemented to address any weakness identified during testing	Medium	31/07/16				
396	HR Recruitment	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	2. Service area recruitment procedure	All permanent and fixed term contract staff positions should be supported by a request to recruit form.	High	30/06/16				
397	HR Recruitment	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	4. Disclosure Barring Service (DBS) checks	DBS checks and disclosures should be undertaken for all posts that require a one in a timely manner. Internal audit would also recommend that is undertaken prior to the commencement of their	High	31/07/16				
408	Insurance	2015/2016	William Jacobs (Head Of Finance)	Adrianna Partridge (Assurance Manager)	8. Claim summaries	Claim summary spreadsheets should be reviewed to:- a)Introduce a streamlined method of recording claims in a central register using codes to identify status/actions needed and filters, or using tables and pivot tables, to narrow down searches rather than using the existing separate worksheets. b)Ensure notes for individual claims are up to date if this is not replaced by status codes as above.	Low	31/07/16				
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				
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				
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				
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				
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				
458	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	8. Project terms of reference	1)Amend the guidance in the toolkit to include the requirement for project boards to have complete ToR, containing the following components. ¿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. ¿Membership ¿ This should detail by name and job title all the members, appoint the chair and deputy chair, and who will record the minutes. ¿Attendance ¿ What will be the quorum, both in numbers and specific attendees. ¿Frequency of meetings ¿ How many meetings per year, or during the life of the project, the timings of them, and frequency. ¿Calling of meeting ¿ These should be in accordance with the constitution of the council including notice period, and submission of documents date. ¿Remit ¿ Why does the board exist, what are its powers, what decisions can it make/recommend. ¿Reporting ¿ What is the timescale for producing the minutes/circulating minutes. ¿Limitations of authority ¿ Any restrictions placed upon the project board. 2)Amend the Didcot Leisure Facility ToR to reflect the requirements above and the suspension of the project. 3)Ensure all projects are reviewed to ensure ToR are in place and are effective and robust for all current	High	31/07/16				
459	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	9. Project compliance with methodology	1)All current projects should be reviewed to ensure they are compliant with the methodology. 2)A system of regular checks should be introduced to ensure ongoing compliance and reporting thereof.	Medium	31/07/16				
460	Project Management	2015/2016	Adrian Duffield (Head of Planning)	Sandra Wildern (Team Leader Building Control)	10. Monitoring and reporting	1)All current projects should be monitored throughout the project to ensure they are compliant with the methodology. 2)A system of regular checks should be introduced to ensure ongoing monitoring and reporting is being undertaken.	Medium	31/07/16				
461	Pro-active Anti-Fraud Review	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	1. Fraudulent activity reporting	All fraudulent or potentially fraudulent activity identified and prevented by Capita, should be reported to the council¿s client team and internal audit within their monthly performance monitoring report.	Low	30/06/16	Capita will include a note in its June 2016 and future reports. Please note however that post August, reporting mechanisms may change - so it may be reported in some other document.	28/06/16	Ongoing (Date of implementation not yet passed)	
481	Safeguarding children, young people & vulnerable adults	2016/2017	Andrew Down (Head of HR, IT & Technical Services)	Sally Truman (Policy, Partnership & Engagement	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				
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	Medium	31/08/16				

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
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	31/03/15	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	05/01/16	Not Implemented	30/06/16
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	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.	10/06/15	Not Implemented	30/09/15
18	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	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)	12/01/16	Partly Implemented	30/06/16
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	16/06/16	Not Implemented	31/08/16
23	Petty Cash	2014/2015	William Jacobs (Head Of Finance)	Emma Dolman (Arts Manager)	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	08/01/15	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.	21/07/15	Not Implemented	21/07/15
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	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
31	S106, Commuted Sums, CIL	2014/2015	Adrian Duffield (Head of Planning)	Cathie Scotting (Major Applications Officer)	4. Internet and intranet register	When expenditure is recorded within Ocella, this should also be made available within the intranet and internet listings.	Low	31/05/15	Ocella has been updated and further data entry work is needed to complete new database fileds to records S106 spending.		Partly Implemented	31/03/16
32	S106, Commuted Sums and CIL	2013/2014	Adrian Duffield (Head of Planning)	Cathie Scotting (Major Applications Officer)	7. Reconciliations	A regular reconciliation of agreements recorded within Ocella should be undertaken with general ledger transactions to ensure income is accurately recorded.	Medium	30/04/15	The November report to cabinet contained financial analysis and followed an exercise matching Agresso and Ocella data.		Partly Implemented	31/03/16
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	31/03/14	The fire evacuation procedures at Crowmarsh and Abbey House had been reviewed,updated and fire wardens were trained. Since this recommendation, due to the fire we have now moved to 135 Milton Park, the occupancy at Abbey House has changed and we have lost a large number of staff, everything needed to be revisited. We have divided Milton Park into zones and we have recruited fire wardens for each zone. All fire wardens have been sent information on their role during a fire evacuation. Not all fire wardens have been trained but we hope to complete this by 31 March 2016.	08/01/16	Ongoing (Date of implementation not yet passed)	31/03/16
44	Council fees and charges	2013/2014	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	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	31/10/14	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.	09/07/15	Not Implemented	31/10/15
53	Post Room	2013/2014	Andrew Down (Head of HR, IT & Technical Services)	Marcia Slater (Business Support Manager)	2. Procedures	c) Comprehensive and up to date procedures should be in place covering the processing of incoming and outgoing post within HR.	Low	30/09/13	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	04/06/14	N/A	30/06/14
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
203	Procurement	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	Pre committment	All expenditure on goods and services should be reviewed by the procurement officer prior to the expenditure being authorised.	Medium	31/12/15	Whilst it is not practical for all items of procurement expenditure to be reviewed, the procurement officer is becoming more involved in procurement exercises and currently reviews contracts exceeding £10,000. Involvement of the procurement officer will become a formal requirement once the revised contract procedure rules are in place. More complex procurements have a gateway review prior to procurement with a commercial options paper developed setting out the structure and framework for the exercise with and assessment of the pros and cons for each option. (Added by Sandy Bayley	12/01/16	Partly Implemented	30/06/16
236	Waste Management and Recycling	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Ian Matten (Waste & Parks Service Manager)	Roles and responsibilities	The waste business support team leader¿s roles and responsibilities need to be revised and updated in consultation with the human resources team.	Low	29/02/16		12/04/16	Not Implemented	30/06/16
243	Cash Office	2015/2016	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	Access to Civica Icon	A review of access to the Civica Icon system should be undertaken to ensure that only current and appropriate staff have access to the system..	Medium	31/03/16		13/06/16	Not Implemented	01/07/16
252	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	1a) Statement of Community Involvement	The Statement of Community Involvement should be updated and needs to show sufficient evidence of its review by an appropriate officer.	Low	31/03/16	Information provided to Audit on 1/2/16. Recommendation implementation date moved to 22 Aug 2016 to check on progress. Please see audit follow up file	02/02/16	Not Implemented	22/08/16
253	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	1b) Statement of Community Involvement	b)The planning policy team should also ensure that regular updates are performed and documented on a regular basis.	Low	31/03/16	Information provided to Audit on 1/2/16. Recommendation implementation date moved to 22 Aug 2016 to check on progress. Please see audit follow up file	02/02/16	Not Implemented	22/08/16
254	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	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				
255	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service 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	01/01/16				

256	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	2b) Assessment of financial costs	b)The lead officer within each service area should be assigned responsibility for ensuring a financial cost evaluation is undertaken on all consultations. The results of the evaluation should be reported to the relevant senior officers and appropriate councillors on a regular basis.	Medium	30/04/16				
257	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	2b) Assessment of financial costs	b)The lead officer within each service area should be assigned responsibility for ensuring a financial cost evaluation is undertaken on all consultations. The results of the evaluation should be reported to the relevant senior officers and appropriate councillors on a regular basis.	Medium	01/01/16				
258	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	2c) Assessment of financial costs	c) Once the financial cost evaluation process has been decided it should be included in the current corporate consultation procedures.	Medium	01/01/16				
259	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement	2c) Assessment of financial costs	c) Once the financial cost evaluation process has been decided it should be included in the current corporate consultation procedures.	Medium	30/04/16				
260	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	3a) Assessments of added value	a)Appropriate assessments should be undertaken following any changes resulting from consultation to assess the outcome and the process of the consultation undertaken. The effectiveness of the consultation itself should also be evaluated.	Low	01/01/16				
261	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	3b) Assessments of added value	b)The current corporate consultation procedures should include guidance to the assessment of the outcome and process of the consultation and also the evaluation process.	Low	01/01/16				
305	National Non-Domestic Rates (NNDR)	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Suspense Account	A review of the suspense account should be undertaken and a decision made on the old transactions still on the account.	Low	01/03/16				
308	Neighbourhood Planning Grants	2015/2016	Adrian Duffield (Head of Planning)	Michelle Yankah (Cutomer Service Team Leader)	Grant Conditions Acceptance	Prior to the grant being issued, the planning policy team should ensure that the town/ parish councils have signed and returned the acceptance of grant conditions form so that the grant awarded can be withdrawn for non-compliance.	High	30/04/16				
309	Neighbourhood Planning Grants	2015/2016	Adrian Duffield (Head of Planning)	Michelle Yankah (Cutomer Service Team Leader)	Post Funding Checks	At the submission stage, the district councils should request from the town/parish councils¿ confirmation that all the funding provided was used on developing the neighbourhood plan.	Medium	30/04/16				
310	Neighbourhood Planning Grants	2015/2016	Adrian Duffield (Head of Planning)	Michelle Yankah (Cutomer Service Team Leader)	Supporting Documentation	The supporting documentation for neighbourhood planning grants should be filed appropriately so that an audit trail is in place confirming compliance with the Neighbourhood Planning (General) Regulations 2012.	Medium	30/04/16				
311	Neighbourhood Planning Grants	2015/2016	Adrian Duffield (Head of Planning)	Michelle Yankah (Cutomer Service Team Leader)	Efficiency of Grant Applications	Neighbourhood planning grants should be applied for from DCLG at the next possible time after the area designations/decision statements are approved.	Low	31/03/16				
325	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	3b) Sundry suppliers account	3b)Efforts must be made by the planning policy department to recover the duplicate payments made through the sundry supplier accounts to the supplier.	High	31/01/16				
327	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	4a) Duplicate Suppliers on Agresso	4a)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	01/04/16				
329	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	4c) Duplicate Suppliers on Agresso	4c)The human resources department should ensure that a refund request is requested for the invoice payment duplications made by the council as soon as possible.	High	01/04/16				
330	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	5) VAT Invoices - Council only	5a) VAT should only be coded for reclaim when suitable VAT invoices/receipts are provided. 5b) Guidance should be provided to officers as to what constitutes appropriate VAT documentation.	Low	31/01/16				
331	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	5) VAT Invoices - Capita Only	5a) VAT should only be coded for reclaim when suitable VAT invoices/receipts are provided. 5b) Guidance should be provided to officers as to what constitutes appropriate VAT documentation.	Low	31/01/16				
332	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	6a) Duplicate invoices	6a)The Darlington team need to ensure that all invoices being registered go to a ¿coding group¿ for coding in Agresso in the first instance for council officers to check and authorise that all the details are correct (including supplier account).	High	30/06/16				
333	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	6b) Duplicate invoices	6b)The community safety department, human resources department, facilities department and Capita staff need to review the duplicate registration and payment highlighted during the audit and recover any overpayments from suppliers.	High	30/06/16				
335	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	6d) Duplicate invoices	6d)Controls need to be reviewed, analysed and communicated to the relevant officers to prevent reoccurrence.	High	30/06/16				
350	Sundry Debtors	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Independent contractor assurances	The council should seek from Capita as part of the contract, assurance that the controls in place surrounding accounts receivable operated by Capita are regularly reviewed and are effective. Any control weaknesses identified and action taken should be reported to the council.	Medium	01/06/16	The implementation date has been put back to enable discussions to take place with Capita's new Finance Manager, Paul Thorogood. As explained above, this recommendation should apply across all services for consistencies sake, so as we move forward to 1 August, we need to think how to apply it.	04/07/16	Not Implemented	30/07/16
351	Sundry Debtors	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Aged debt management	Management should review all long term outstanding debts on a regular basis and consider writing these debts off or progressing alternative action.	Low	01/06/16	The implementation date has been put back to enable discussions to take place with Capita's new Finance Manager, Paul Thorogood.	04/07/16	Not Implemented	29/07/16
357	Payroll	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	Travel & Expenses Policy	The travel and expenses policy should be reviewed and amended as the policy still refers to Crowmarsh Gifford when claiming business mileage.	Low	31/08/16				
358	Payroll	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	Authorisation of appointment/leaver/amendment forms	HR should ensure that the emails are filed alongside the notification of appointment, leaver and amendment forms to confirm that the forms are approved and sent by the appropriate officer.	Medium	01/03/16				
359	Payroll	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	Establishment Listing Reconciliation	Discrepancies found from the reconciliation between the establishment list and the payroll system should be dealt with efficiently to ensure that records held by both HR and Capita payroll are accurate.	High	30/04/16				
360	Payroll	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	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.	Low	31/03/16				
369	Capital Management & Accounting	2015/2016	Chris Tyson (Head of Economy, Leisure And Property)	Suzanne Malcolm (Economic Development Manager)	5. Asset Management Plan	An up to date Asset Management Plan should be in place which is:- a)Subject to regular review b)Clearly dated and approved c)Publicly available.	Low	31/08/16				

414	Insurance	2015/2016	William Jacobs (Head Of Finance)	William Jacobs (Head Of Finance)	16. Business continuity claim - SODC	a)The business continuity claim should be revised to exclude the staff compensation payments for both the flat rate £25 amounts and the individual claim amounts. b)The spreadsheet used to record the personal loss expenditure should be enhanced to include a reconciliation with payroll records and with the	Medium	31/07/16				

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
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	31/03/15	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	12/01/16	Not Implemented	30/06/16
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	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.	10/06/15	Not Implemented	30/09/15
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	31/03/15	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)	12/01/16	Partly Implemented	30/06/16
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	"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	16/06/16	Not Implemented	31/08/16
98	S106, CIL and Commuted Sums	2013/2014	Adrian Duffield (Head of Planning)	Cathie Scotting (Major Applications Officer)	3. Internet and intranet register	When expenditure is recorded within Ocella, this should also be made available within the intranet and internet listings.	Low	31/05/15	Ocella has been updated and further data entry work is needed to complete new database fileds to records S106 spending.		Partly Implemented	31/03/16
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	30/04/15	The November report to cabinet contained financial analysis and followed an exercise matching Agresso and Ocella data.		Partly Implemented	31/03/15
110	Council fees and charges	2013/2014	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	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	31/10/14	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.	09/07/15	Not Implemented	31/10/15
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	31/03/14	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. 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.	08/06/15	Not Implemented	30/10/15
213	Procurement	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Andrew Down (Head of HR, IT & Technical Services)	Pre Committment	All expenditure on goods and services should be reviewed by the procurement officer prior to the expenditure being authorised.	Medium	31/12/15	Whilst it is not practical for all items of procurement expenditure to be reviewed, the procurement officer is becoming more involved in procurement exercises and currently reviews contracts exceeding £10,000. Involvement of the procurement officer will become a formal requirement once the revised contract procedure rules are in place. More complex procurements have a gateway review prior to procurement with a commercial options paper developed setting out the structure and framework for the exercise with and assessment of the pros and cons for each option. (added by Sandy Bayley)	12/01/16	Partly Implemented	30/06/16
237	Waste Management and Recycling	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Ian Matten (Waste & Parks Service Manager)	Roles and responsibilities	The waste business support team leader¿s roles and responsibilities need to be revised and updated in consultation with the human resources team.	Low	29/02/16		12/04/16	Not Implemented	30/06/16
239	Cash Office	2015/2016	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	Civica access	A review of access to the Civica Icon system should be undertaken to ensure that only current and appropriate staff have access to the system	Medium	31/03/16			Not Implemented	
262	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	1a) Statement of Community Involvement	a)The Statement of Community Involvement should be updated and needs to show sufficient evidence of its review by an appropriate officer.	Low	31/03/16	Information provided to Audit on 1/2/16. Recommendation implementation date moved to 22 Aug 2016 to check on progress. Please see audit follow up file	03/02/16	Not Implemented	22/08/16
263	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	1b) Statement of Community Involvement	b)The planning policy team should also ensure that regular updates are performed and documented on a regular basis.	Low	31/03/16	Information provided to Audit on 1/2/16. Recommendation implementation date moved to 22 Aug 2016 to check on progress. Please see audit follow up file	03/02/16	Not Implemented	22/08/16
264	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	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				
267	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	2b) Assessment of financial costs	b)The lead officer within each service area should be assigned responsibility for ensuring a financial cost evaluation is undertaken on all consultations. The results of the evaluation should be reported to the relevant senior officers and appropriate councillors on a regular basis.	Medium	30/04/16				
269	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	2c) Assessment of financial costs	c)Once the financial cost evaluation process has been decided it should be included in the current corporate consultation procedures.	Medium	30/04/16				
270	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	2c) Assessment of financial costs	c)Once the financial cost evaluation process has been decided it should be included in the current corporate consultation procedures.	Medium	01/01/16				
271	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	3a) Assessments of added value	a)Appropriate assessments should be undertaken following any changes resulting from consultation to assess the outcome and the process of the consultation undertaken. The effectiveness of the consultation itself should also be evaluated.	Low	01/01/16				
272	Consultations (public and staff)	2015/2016	Clare Kingston (Head Of Corporate Strategy)	Sally Truman (Policy, Partnership & Engagement Manager)	3b) Assessments of added value	b)The current corporate consultation procedures should include guidance to the assessments of the outcome and process of the consultation and also the evaluation process.	Low	01/01/16				
304	Consultations (public and staff)	2015/2016	Adrian Duffield (Head of Planning)	Duncan Grainge (Customer Service Manager)	2b) Assessment of financial costs	b)The lead officer within each service area should be assigned responsibility for ensuring a financial cost evaluation is undertaken on all consultations. The results of the evaluation should be reported to the relevant senior officers and appropriate councillors on a regular basis.	Medium	01/01/16				
306	National Non-Domestic Rate (NNDR)	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Suspense Account	A review of the suspense account should be undertaken and a decision made on the old transactions still on the account.	Low	01/03/16				
313	Neighbourhood Planning Grants	2015/2016	Adrian Duffield (Head of Planning)	Michelle Yankah (Cutomer Service Team Leader)	Grant Conditions Acceptance	Prior to the grant being issued, the planning policy team should ensure that the town/ parish councils have signed and returned the acceptance of grant conditions form so that the grant awarded can be withdrawn for non-compliance.	High	30/04/16				

314	Neighbourhood Planning Grants	2015/2016	Adrian Duffield (Head of Planning)	Michelle Yankah (Cutomer Service Team Leader)	Post Funding Checks	At the submission stage, the district councils should request from the town/parish councils¿ confirmation that all the funding provided was used on developing the neighbourhood plan.	Medium	30/04/16				
315	Neighbourhood Planning Grants	2015/2016	Adrian Duffield (Head of Planning)	Michelle Yankah (Cutomer Service Team Leader)	Supporting Documentation	The supporting documentation for neighbourhood planning grants should be filed appropriately so that an audit trail is in place confirming compliance with the Neighbourhood Planning (General) Regulations 2012.	Medium	30/04/16				
316	Neighbourhood Planning Grants	2015/2016	Adrian Duffield (Head of Planning)	Michelle Yankah (Cutomer Service Team Leader)	Efficiently of Grant Applications	Neighbourhood planning grants should be applied for from DCLG at the next possible time after the area designations/decision statements are approved.	Low	31/03/16				
317	Sundry Debtors	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Independent contractual assurances	The council should seek from Capita as part of the contract, assurance that the controls in place surrounding accounts receivable operated by Capita are regularly reviewed and are effective. Any control weaknesses identified and action taken should be reported to the council.	Medium	01/06/16	The implementation date has been put back to enable discussions to take place with Capita's new Finance Manager, Paul Thorogood. As explained above, this recommendation should apply across all services for consistencies sake, so as we move forward to 1 August, we need to think how to apply it.	04/07/16	Not Implemented	30/07/16
318	Sundry Debtors	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	Aged debt management	Management should review all long term outstanding debts on a regular basis and consider writing these debts off or progressing alternative action.	Low	01/06/16	The implementation date has been put back to enable discussions to take place with Capita's new Finance Manager, Paul Thorogood.	04/07/16	Not Implemented	30/07/16
343	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	4a) Duplicate Suppliers on Agresso	4a)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	01/04/16				
345	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	4c) Duplicate Suppliers on Agresso	4c)The licensing department and the IT department should ensure that a refund request is requested for the invoice payment duplications made by the council as soon as possible.	High	01/04/16				
346	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	4d) Duplicate Suppliers on Agresso	4d)The IT operations manager should remind all Vodafone account holders in the council on the uses of the Vodafone accounts in Agresso to ensure they use the correct supplier id when making payments.	High	01/04/16				
347	Creditor Payment	2015/2016	William Jacobs (Head Of Finance)	Paul Howden (Revenues & Benefits Client Manager)	5a) Duplicate Invoices	5a)The legal department, facilities department and Capita staff need to review the duplicate registration and payment highlighted during the audit and recover any overpayments from suppliers.	High	30/06/16				
349	Creditor Payments	2015/2016	William Jacobs (Head Of Finance)	Ben Watson (Finance & Systems Manager)	5c) Duplicate Invoices	5c)Controls need to be reviewed, analysed and communicated to the relevant officers to prevent reoccurrence.	High	30/06/16				
362	Payroll	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	Travel & Expenses Policy	The travel and expenses policy should be reviewed and amended as the policy still refers to Crowmarsh Gifford when claiming business mileage.	Low	31/08/16				
363	Payroll	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	Authorisation of appointment/leaver/amendment forms	HR should ensure that the emails are filed alongside the notification of appointment, leaver and amendment forms to confirm that the forms are approved and sent by the appropriate officer.	Medium	01/03/16				
364	Payroll	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	Establishment listing reconciliation	Discrepancies found from the reconciliation between the establishment list and the payroll system should be dealt with efficiently to ensure that records held by both HR and Capita payroll are accurate.	High	30/04/16				
365	Payroll	2015/2016	Andrew Down (Head of HR, IT & Technical Services)	Mark Gibbons (HR Business Partner)	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.	Low	31/03/16				
373	Capital Management & Accounting	2015/2016	Chris Tyson (Head of Economy, Leisure And Property)	Suzanne Malcolm (Economic Development Manager)	5. Asset management plan	An up to date Asset Management Plan should be in place which is:- a)Subject to regular review b)Clearly dated and approved c)Publicly available	Low	31/08/16				