

Open actions (past due, high/medium risk):

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original due date	Expected implementation date	Action owner comments
1	2018/19	Risk Management	Finance	978	Incorporate mandatory risk management training into the updated corporate induction to ensure that new starters are aware of their responsibilities.	Medium	31-Dec-19	TBD	Internal audit of risk management is in progress, await outcome of the review.
2				981	Develop a risk management training plan/ schedule to be delivered to new and existing officers, service managers and senior management (i.e. identifying risks within their area, undertaking risk assessments and establishing controls making the risks manageable).	Medium	31-Oct-20	TBD	
3	2019/20	Moorings	Development & Corporate Landlord	1076	Review the moorings policy and establish a procedure to ensure the policy is regularly reviewed on an ongoing basis.	Medium	31-Oct-20	31-Dec-23	The Technical Projects team became responsible for these actions when they took over the mooring service in November 2022. The team has now completed a review of the mooring operations and is preparing a comprehensive report to be submitted to SMT on the current position, this will identify the issues realised in the audit report and the options to resolve them. Discussions have been held with HofS on the best way to approach the report and the report to SMT should be submitted in November. Once SMT has provided its guidance the team will action its recommendations.
4				1077	Develop procedure notes detailing the tasks which must be completed in relation to moorings and establish a procedure to regularly review and update the notes.	Medium	31-Oct-20	31-Dec-23	
5				1078	Review payment methods for the moorings service and consider other possible methods, such as BACS.	Medium	31-Oct-20	31-Dec-23	
6				1082	Undertake a health and safety risk assessment.	Medium	31-Aug-20	31-Dec-23	
7				1085	Ensure the moorings officer attends health and safety and lone working training.	Medium	30-Sep-20	31-Dec-23	
8				1086	Set up the moorings officer on the LoneAlert system and establish a process to ensure that it is used during patrols.	Medium	30-Sep-20	31-Dec-23	
9	2019/20	Data Protection / GDPR	Legal & Democratic	1106	Review and update the data retention and disposal policy and associated record management guidance documents, as listed on Jarvis.	Medium	30-Nov-20	31-Oct-23	In the Info Gov & DPO Officer's action plan as a priority. This is included within the information Governance Framework as set out in rec 1d. This specific guidance is not yet updated.
10				1107	Communicate and publish the updated guidance for officers in relation to data retention and disposal.	Medium	30-Nov-20	31-Oct-23	In the Info Gov & DPO Officer's action plan as a priority. This is almost the same as RecID 1106, when updated they will be published on Jarvis, which will be promoted through Info Governance Champions.
11				1112	Establish an agreed upon process to regularly review and update the ROPA and to reflect any changes in data processing activities across service areas.	Medium	31-Mar-21	31-Oct-23	In Info Gov & DPO Officers action plan as a priority. As the Information Governance Team becomes aware of any changed or new processes, such as through project documents or DPIA's, teams are asked to update their RoPA and privacy notices. A RoPA policy and procedure has been approved by the Head of Legal and Democratic services and is to be presented to SMT for review. Once done this will be published on Jarvis and communicated through Information Governance Champions.

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12	2021/22	Land Charges	Legal & Democratic	1292	The area of the website showing the incorrect charges is corrected and in future appropriate checks are made to ensure that both areas are correct.	Medium	30-Nov-21	30-Sep-23	The fees published by finance June 2023 differ slightly to those agreed and omit an admin fee that accounts for the difference with published land charges fees. This has been passed to Finance (13/9/23), awaiting their corrective action. The same format spreadsheet is now used by both finance and the service teams for fees and charges currently being set for 2023/24. Therefore the differences should not be present for the 2023/24 charges currently being finalised.
13	2021/22	Property Compliance Management Review	Corporate Services	1309	Information pages, guidance documents and associated policies published on Jarvis to be reviewed in coordination with corporate health & safety, and updated to ensure relevance to operational practices and accuracy in current procedures.	Medium	30-Apr-22	31-Oct-23	In progress - we are reviewing policies with a number in progress, this will be an ongoing process.
14				1310	Policies and guidance documents to be version controlled and reviewed at regular intervals to operational practices and accuracy in current procedures.	Medium	30-Jun-22	31-Oct-23	
15				1311	In coordination with HR, review that adequate training is available and provided to individuals to conduct operational duties safely in respect of property management compliance.	Medium	30-Jun-22	31-Dec-23	Corporate Landlord not yet implemented. Training matrix in progress and not yet supplied to HR to review and implement.
16				1316	A review of assets to be conducted and where there may be contention of associated responsibilities, appropriate controls to be implemented to ensure there is clear ownership and acknowledgment of compliance management across services.	Medium	30-Apr-22	TBD	Linked to Rec ID 1313. In terms of roles and responsibilities going forward this is linked to the of Corporate Landlord Model project. Expected implementation date to be confirmed on Corporate Landlord Model projects approval for the transformation and implementation phase. Most areas we have agreement for but not yet approved - Arts centres, Community centres, Toilets. The outstanding area is HOUSING. Discussions on going pending Corporate Landlord direction.
17	2021/22	Property Compliance Management Review	Development & Corporate Landlord	1320	The property inspection schedule to be reviewed to ensure there is adequate resource to conduct property asset inspections in a reasonable timeframe.	Medium	14-Feb-22	31-Dec-23	The Concerto changes have split the original assets from sites into blocks - this then requires multiple inspections to be loaded against some sites - one reinspection date is available. This is a complication that may have to be resolved outside of the system. A meeting with the compliance officer and service manager is to be held on 19.06.2023 to discuss the handover of ongoing open space inspections to other teams as a single officer cannot maintain regular inspections. South initial inspections have been completed. Vale inspections will be completed by end of 2023. Then the resource required to meet the inspection schedule will be known.

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18	2021/22	Property Compliance Management Review	Development & Corporate Landlord	1321	Where the responsibility of property inspections fall to service teams, this should be clearly communicated with the relevant team with an appropriate timing schedule.	Medium	30-Apr-22	30-Jun-24	Service levels agreements reviewed November 2022. Not all SLA's signed off due to gaps in training and resource. Training to completed by first quarter of next Financial year (2023-24) Links to 1320 - the meeting for arranging hand over to other teams is scheduled for 19.06.2023 - to identify all South sites that can be handed on after initial inspection, following that handover Vale sites will follow. Training for H&S inspections needs to be in place as does other training identified as preventing building management being undertaken by service teams - annual fire safety review, annual asbestos inspections etc. Initial discussion held with HOS DC&L based on output from South inspections. Decision to be made on completion of Vale inspections.
19	2021/22	Contract Management	Finance	1376	Remind officers of the requirement to ensure that the details held in the contract register reconcile to the contract agreement.	Medium	31-Mar-22	31-Mar-24	A new procurement officer is due to start on January 12th the contract register will be one of the first tasks given to the officer a) to enable them to see what type of things the council buy and b) to enable them to interact with colleagues for updates etc. However, procedural changes for setting up new suppliers and managing procurements are improving compliance. UPDATE: A new procurement officer is now in post so this work will commence shortly.
20				1377	Establish a regular process whereby officers are required to review and update information in the contact register.	Medium	31-Mar-22	31-Mar-24	The contracts register will be one of the first tasks given to the procurement officer (new post, previously vacant now filled) a) to enable them to see what type of things the council buy and b) to enable them to interact with colleagues for updates etc. However, procedural changes for setting up new suppliers and managing procurements are improving compliance.
21				1379	Deliver mandatory corporate contract management training to officers, which includes setting key performance indicators.	Medium	31-Dec-22	31-Dec-23	This has not progressed to date. However, we will look to engage an external provider for this training before the end of the calendar year.
22	2021/22	Learning & Development	Corporate Services	1413	Continue to develop the training matrix identifying the health and safety training required for each role within the council.	Medium	31-Dec-22	31-Dec-23	This action is contingent on H&S creating a baseline roles and responsibilities matrix. Have moved date to end of 2023, but this may need to be further extended depending on H&S priorities.
23				1417	Develop a process to monitor progress of the Lets Talk process by service teams.	Medium	31-Dec-22	31-Dec-23	Discussions held with IT to add automated workflow, but held up by general IT/5Cs issues and priorities. However, initial conversations have now taken place to see if Learning Pool (Leah) has the functionality.

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24	2022/23	Payroll	Corporate Services	1461	Senior managers remind officers that they must submit adequate fuel receipts to support their mileage claim and that if they are not submitted then their mileage will not be authorised.	Medium	31-Dec-22	31-Oct-23	A new draft mileage log has been created. Waiting for feedback from Unison and HofS before communicating this and the reminder to include receipts / information to support claims.
25	1462			Consider introducing a standardised business mileage log that details full journey details, (including start and end locations), vehicle details (make model/engine size) and a claimant declaration that can be reconciled to route planners as part of a management review.	Medium	31-Dec-22	31-Oct-23		
26	1463			Consider requiring a copy of the authorised log to be attached to the claim submission within the MyView system, ensuring claim documentation is supported, easily accessible and provides a suitable audit trail within the system.	Medium	31-Dec-22	31-Oct-23		
27	2022/23	Information (Inc. Cyber Security)	Policy & Programmes	1473	Communicate the cyber security response strategy with council officers, members, and Capita IT.	Medium	31-Mar-23	31-Oct-23	Progress has been delayed by workload and structure changes. Need to work with Comms to communicate new approach.
28	1485			Once a revised business continuity strategy/plan is in place, undertake a regular review to ensure that the plan is fit for purpose.	High	31-Jul-23	31-Oct-23	Discussions with IT and Capita regarding BCDR testing scenarios are in progress. Need to develop BC testing approach.	
29	2022/23	Leases	Finance	1556	To ensure that the annual rental amounts used in the SOA are correct, finance verify the rents with strategic property as part of the annual closedown process.	Medium	31-May-23	30-Sep-23	This is being implemented as part of 22/23 year end close. Currently in progress work started in Sept 2023.
30	2022/23	Council Tax	Finance	1595	Prepare a monthly pending write-off report and send to the councils revenues and benefits team for review and authorisation.	Medium	31-May-23	01-Nov-23	Progress halted on this and discussions have since been held with Capita to obtain reassurances this will now move forward without further delay, including a revised write-off timetable. November deadline has been agreed as a result.
31	2022/23	National Non-Domestic Rates (NNDR)	Finance	1514	Update changes in liability within the system in line with the agreed service specification of five working days following notification.	Medium	30-Jun-23	01-Nov-23	Capita continues to closely monitor but work tray remains outside SLA. Ongoing recruitment drive has been challenging, due to the competitive job market. However, Capita has mobilised additional resources to support processing and have forecasted a 6-8 week window to bring NNDR work items back to its normal turnaround times (within SLA). As such, an expected implementation date has been pushed back to 1 November 2023.

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32	2022/23	National Non-Domestic Rates (NNDR)	Finance	1518	Remind staff of the debt recovery process and regularly review the recovery state, so that they can be moved on to the next stage.	Medium	01-May-23	31-Dec-23	Aged debt cases continue to be looked at and progressed to write-off stage, which will help cleanse the system, however, due to other work commitments and opening summons runs, has meant a significant increase in work related to the billing and collection of NNDR and has caused further delays with this particular write off stage project. Work is ongoing with a revised completion date to fully tackle aged caseload being December 2023. This date is subject to review to track progress.
33				1519	Prepare a monthly pending write off report and send to the councils revenues and benefits team for review and authorisation.	Medium	01-May-23	31-Oct-23	Follow-up meeting has taken place regarding the write-off timetable and updated templates/spreadsheets to use. Implementation date of October has now been agreed.
34	2022/23	General Ledger	Finance	1630	Resolve the Unit4 system issue which has resulted in opening balances being brought forward into the cash book within monthly reconciliations.	Medium	30-Jun-23	31-Dec-23	Old balances have been written off for 2022/23 to close the cash book and the opening balance issue relates to the Unit4 implementation and will be addressed after the 2021/22 audit is completed.
35				1632	Establish formal procedures for the management and write off of suspense balances, including clearly defined roles and responsibilities (Finance and service teams) and timescales.	Medium	30-Jun-23	Not provided	An element of judgement needs to be given for write off of suspense balances. Many long outstanding balances have been written off as part of year end
36				1634	Review and correct the B9001 entries in 2016/17 for South in period 2017/05.	Medium	30-Jun-23	31-Mar-24	This is not considered a priority and we'll aim to tidy this reconciliation before 2024 Year End.
37				1642	Consult with the councils Information Governance and Data Protection Officer and SIRO to establish and agree suitable controls to manage associated risks to personal data within Unit4 and ensure compliance to data protection legislation.	Medium	31-Aug-23	31-Dec-23	Not yet implemented because of other priorities.
38	2022/23	Health and Safety (Inc. Lone Working)	Corporate Services	1526	Develop a report to assist managers in monitoring training compliance and issue at agreed intervals.	High	31-Aug-23	Not provided	Verbal update to be provided by the Head of Corporate Services at the JAGC meeting.
39				1533	Remind managers to notify H&S of all RIDDOR reportable incidents in a timely manner following incidents being reported/notified.	Medium	31-Aug-23	Not provided	
40				1542	H&S Business Partner to remind all service teams of the need to complete and regularly review all service areas risk assessments.	High	31-Aug-23	Not provided	
41				1545	Remind LoneAlert users to ensure that they have completed the LEAH lone working training and read the policy.	Medium	31-Jul-23	Not provided	

Actions awaiting evidence to close:

No.	Audit year	Audit name	Service area(s)	Rec ID	Recommended action	Risk rating	Original due date	Expected implementation date	Action owner comments
1	2022/23	General Ledger	Finance	1629	Establish formal bank reconciliation procedures, including guidance on review and sign-off, and managing aged/uncleared items for write off.	Medium	30-Jun-23	Not provided	Reconciliations are now being reviewed on a monthly basis by the Principal Accountant
2				1631	Reinstate monthly bank account reconciliations for the four (two South and two Vale) bank accounts identified as not being routinely reconciled to the ONE Revenues and Benefits system.	Medium	30-Jun-23	Not provided	All balances are now reconciled on a monthly basis although reconciliations have not been reviewed by the Strategic Finance Manager.
3				1636	Re-establish a formal exception reporting routine to ensure general account exceptions are monitored by service teams in a timely manner. The frequency of exception reporting to be agreed and implemented to accountancy requirements.	Low	31-Jul-23	Not provided	Emails are now sent on at least a two weekly basis
4				1637	Implement regular reporting of exceptions and suspense items and values to senior finance officers to assist ongoing monitoring and streamline the year-end process.	Low	31-Jul-23	Not provided	Emails are now sent on at least a two weekly basis when senior finance staff have an opportunity to review.