

**Three Rivers District Council**  
**Internal Audit Recommendations Log for 26 November 2021 Audit Committee**

**Appendix 3**

**Outstanding Recommendations from the 2018/19 Audit Plan**

<b>Benefits 2018/19</b>							
<b>Final report issued April 2019</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that testing of the module is carried out to reinstate the ability to delete obsolete data.	Medium	<p>The Retention and Destruction module is currently suspended from use as it has been destroying documents incorrectly that we are still relying on to support 'live' housing benefit claims. We have reported this to the system supplier (Northgate) and have requested their assistance with correcting the issue so that we can start using the module again and remain GDPR compliant.</p> <p>During a meeting with Northgate on 21.03.19 we agreed we needed a Retention &amp; Destruction refresher training day during which they would help us set up the system so that the system does not destroy documents we still need. We are now awaiting a date for the training to take place.</p> <p>Position (21 August 2019) The system is designed to destroy all documents that are older than 6 years plus current. We discovered that the system was not working properly and has destroyed some documents that are still required to support live Benefit claims and therefore we need to retain. Clearly, we could not allow that to continue so the system was been suspended.</p>	Benefits Manager	31 May 2019	*	<del>31 October 2019</del>  <del>30 June 2020</del>  <del>30 Sept 2020</del>  <del>31 March 2021</del>  <del>30 Sept 2021</del>  <del>30 November 2021</del>  <b>31 January 2022</b>

**Benefits 2018/19**

Final report issued April 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>We have sought advice on how to fix this issue from the system provider and are awaiting their response. I have chased this today and have also now asked if it's possible to use the system in part so that we can carry on destroying old documents that we no longer require for Council Tax and Business Rates and unsuspend the Benefits part of the system once we have fixed the problem. I will escalate this issue in a week if I have not had a response.</p> <p>Position (September 2019) Issue has now been escalated with Northgate.</p> <p>Position (November 2019) No update provided by management.</p> <p>Position (March 2020) The Northgate system is currently being upgraded. The upgrade is now available in test and the live upgrade is due to take place 1<sup>st</sup> and 2<sup>nd</sup> May 2020. We will test this module of the system as part of the overall testing. If this module works, we will be able to run scripts which will 'back archive' documents that would have been due to be archived since it was discovered the system was not working properly.</p> <p>Position (June 2020) The required Northgate system upgrade was due to be live now but has been delayed as a result of COVID-19. Northgate have currently rescheduled the upgrade for 8-9 September 2020 and when this takes place, we will test the module and if this is working as expected, run the necessary scripts to archive the data that should have been deleted.</p>				

## Benefits 2018/19

Final report issued April 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position (October 2020) The required system upgrade was planned for the end of October but did not go live due to system performance issues. This is now expected in March 2021. Discussions are taking place with Northgate to see if an interim measure is available so that obsolete data can be removed from the system.</p> <p>Position (March 2021) We are on schedule to upgrade the information@work system 19/20 March 2021. Once it's upgraded, we can re-test the retention and destruction module.</p> <p>Position (June 2021) The system upgrade planned for March 2021 did not go-ahead as we had limited time to carry out testing and were not in a position to be able to sign off the product. A new go-live date has been set for 7/8 September 2021 and testing has commenced.</p> <p>Position (September 2021) We currently are unable to upgrade due to not having a fully operational Test system. All parties are in communication and are trying to identify the issue so that we can progress with testing.</p> <p><b>Position (November 2021)</b> <b>The upgrade to our Document Processing System is now scheduled to take place on 20 &amp; 21 January 2022. Revs and Bens have been working with our IT department and our supplier to overcome the problems we had with the test system. Testing is scheduled to start this month (November 2021).</b></p>				

## Outstanding Recommendations from the 2019/20 Audit Plan

<b>Property (Rent and Lease Administration) 2019/20</b>							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council review the systems used to maintain records of Council owned properties.	Medium	<p>Agreed</p> <p>Position (November 2019) In progress</p> <p>Position (March 2020) The matter of a new property system is very much still "in progress". For info, the second and third recommendations below, naturally fall out of the first one, and can only be addressed in parallel. A 'project board' does meet periodically, a budget has been secured at the last Full Council (25/02), a preferred system has been identified, and the preliminary work needed prior to a procurement (confirmation of specification, selection of framework to use, resource demand for implementation, etc) is underway.</p> <p>Position (June 2020) Following the departure of staff previously overseeing this task the situation is being reviewed. It is evident that a specification is needed to determine the precise systems required and how they link property to finance etc this specification is being finalised. The system is also being procured jointly with Watford Borough Council to cover shared services so a coordination exercise will be needed. Thereafter a suitable system will be procured. The new timescales for full</p>	Principal Property and Asset Manager	30 April 2021	*	<p><del>31 December 2021</del></p> <p>See 'Resolved' column for details</p>

## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>implementation is by mid-2021. In the meantime, the existing systems are being kept up to date and as reliable as possible.</p> <p>Position (September 2020) / (October 2020) / (March 2021) In progress.</p> <p>Position (June 2021) A new property system is currently being investigated by property and finance officers to tie in with our existing IT systems and software as it needs to be compatible (and fit for purpose) This has been delayed due to coronavirus and a turnover of property staff. A new permanent Head of Service is due to join in August.</p> <p>Position (September 2021) New Permanent Head of Property Services &amp; Property Surveyor now appointed.</p> <p>Property &amp; Finance Officers have been working in conjunction with appropriate Consultancy support to fully identify Corporate Property Estate &amp; Asset Management Operational requirements.</p> <p>Cross-Service Project Steering Group re-established (Property/Finance/IT/Customer Services) &amp; meeting regularly on fortnightly basis with monthly Progress Update to Project Information Board (PIB).</p> <p>Proposed Corporate Property Database Garage Management System Project Implementation Plan, including initial Project Risk Register being considered by PIB.</p>	<p>Director of Community &amp; Environmental Services</p> <p>Head of Property Services</p> <p>Head of Property Services</p> <p>Project Information Board</p>	<p>September 2021</p> <p>Ongoing until April 2022</p> <p>Ongoing until April 2022</p> <p>September 2021</p>	<p>✓</p> <p>*</p> <p>In progress</p> <p>*</p> <p>In progress</p> <p>✓</p>	

**Property (Rent and Lease Administration) 2019/20**

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Project Implementation Plan to be rolled out once approved by PIB, and appropriate Corporate Property/Garage Management Systems procured, installed and commissioned.</p> <p><b>Position (October 2021)</b> As indicated, the Council has recently appointed a permanent Head of Property Services &amp; Major Projects and he is actively engaged in bringing himself up to speed with the Audit Report, its recommendations and the implementation of a new Corporate Property Management System.</p> <p>Audit Committee Members are advised that following the departure of former staff, previously involved with implementing the recommendations arising from the Property (Rent and Lease Administration) Audit from October 2019, there has been a considerable staff turnover within the Property Service since. The significant loss of knowledge from the organisation, combined with the previously identified impact of the Coronavirus Epidemic on overall Service Delivery, has further compounded the ability of staff coming into the Property Service, to maintain continuous progress on delivering the recommendations.</p> <p>In more recent times, interim staff within the Property Service and colleagues from the Cross-Service Project Steering Group,</p>	Project Information Board / Head of Property Services	March 2022	* In progress	

## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>have been able to actively progress the work towards adopting a new Corporate Property Management System. The adoption of such a new System will ensure that the audit recommendation will be fully met.</p> <p>The revised implementation date reflects the timescales in which it is anticipated that key stages for the implementation of the new Corporate Property Management System may be met.</p>				
02	We recommend that the Council explore what reports are available from the systems in place to better inform property activity.	Medium	<p>Agreed</p> <p>Position (November 2019) In progress</p> <p>Position (March 2020) See recommendation 1</p> <p>Position (June 2020) This issue will be resolved as part of the new system procurement above. More important is to link property information better to finance information so that the collection of rents and arrears can be examined live and accurately.</p> <p>Position (September 2020) / (October 2020) / (March 2021) In progress.</p> <p>Position (June 2021) A new property system is currently being investigated by property and finance officers to tie in with our existing IT systems and software as it needs to be compatible (and fit for purpose) This has been delayed due to coronavirus and a turnover of property staff. A new permanent Head of Service is due to join</p>	Principal Property and Asset Manager	30 April 2021	*	31 December 2021

**Property (Rent and Lease Administration) 2019/20**

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>in August.</p> <p>Position (September 2021)</p> <p>Current Reports from existing Property Legacy Systems identified as part of Project Implementation.</p> <p>Range of Reports required going forward to enable effective day to day Estate and Corporate Asset Management for new Property Systems being scoped as part of Project Implementation Plan.</p> <p>Identified Reporting requirements to be included in Outcome Based System Specification for procurement of new Corporate Property &amp; Garage Management Systems.</p> <p><b>Position (October 2021)</b>  <b>For similar reasons to those identified within the response to Recommendation 1 above, the request for an extension and the need to revise implementation dates to meet this audit recommendation for - <i>exploring and improving Property Management System Reports available, to better inform property management activity</i> - reflects the anticipated timescales to satisfy this Audit Recommendation and are intrinsically linked to the adoption of a new Corporate Property Management System. As above, these audit recommendations are being actively progressed by the new Head of Property Services and Major Projects and the Cross-Service Project Steering Group, as a required, identified outcome from the adoption of a new</b></p>	<p>Project Steering Group</p> <p>Project Steering Group</p> <p>Project Steering Group</p>	<p>August 2021</p> <p>October 2021</p> <p>October 2021</p>	<p>√</p> <p>*</p> <p>In Progress</p> <p>*</p> <p>In Progress</p>	



## Property (Rent and Lease Administration) 2019/20

Final report issued October 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Supplier support for operation, maintenance &amp; updating of new Property System(s) included in Proposed Project Implementation Plan &amp; will ultimately be included in Outcome Based System Specification.</p> <p>All necessary Guidance/Support to be available as new Property System(s) become operational.</p> <p><b>Position (November 2021) As above.</b></p>	Project Steering Group	March 2022	* In Progress	

## Taxi Licensing 2019/20

Final report issued April 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
05	We recommend that as best practice, the service should consider sending licence renewal reminders to the operators as well as drivers to encourage the renewal of licences on time.	Low	<p>Officers are already working towards sending reminders out via Uniform.</p> <p>Officers recognise that this is important and testing is underway. There have been a number of issues with the system which has prevented this from going ahead quicker.</p> <p>Position (June 2020) As above, this process has been started but is yet to be completed and has been delayed due to Coronavirus.</p> <p>Position (September 2020) As above.</p>	Team Leader, Projects and Compliance	30 April 2020	*	<p><del>31 October 2020</del></p> <p><del>31 May 2021</del></p> <p><del>30 Sept 2021</del></p> <p><b>15 December 2021</b></p>

## Taxi Licensing 2019/20

Final report issued April 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position (October 2020) As above.</p> <p>Position (March 2021) As above, hopeful that in the coming weeks this can be completed.</p> <p>Position (June 2021) This is now in the final stages of being implemented. Letters all agreed and ready to be uploaded onto system. Final part requires Senior Technical Support Officer to upload and ensure letters can be populated correctly before going live.</p> <p>Position (September 2021) Substantially completed. Meeting in office arranged for 23 September between Licensing Officer, Senior Technical Support Officer and Team Leader to complete this process.</p> <p><b>Position (November 2021) Changes completed.</b></p> <p><b>Looking to go live within the next two weeks and put a manual in place.</b></p>				

## Risk Management 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	The Council should ensure that new starters are identified and that those	Medium	Agreed - A new e-learning package will be prepared and made available for all staff.	Emergency Planning and	31 December 2020	*	<del>30 Sept 2021</del>

## Risk Management 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline	
	<p>in key risk management positions are also identified and appropriate training provided.</p> <p>Refresher risk management training should be provided on an annual basis to those in key positions.</p>		<p>Position (June 2020) In progress</p> <p>Position (September 2020) In progress.</p> <p>Position (October 2020) No update provided.</p> <p>Position (March 2021) No update provided.</p> <p>Position (June 2021) A new e-learning package is being drafted and should be available by September 2021.</p> <p>Position (September 2021) No update provided.</p> <p><b>Position (November 2021) E-Learning package will go live in January 2022 and will be a mandatory course for all staff.</b></p>	Risk Manager				<b>31 January 2022</b>

## Outstanding Recommendations from the 2020/21 Audit Plan

<b>Garage Income 2020/21</b>							
<b>Final report issued October 2020</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the service should have written procedure notes for the raising of invoices to provide clarity and consistency.	Medium	<p>The Property service is in the process of acquiring a new database system. The procedure notes will be completed once the new system is in use.</p> <p>Position (June 2021) Awaiting procurement of new garage rental system – once implemented procedure notes will be completed.</p> <p>Position (September 2021) Awaiting procurement of new garage rental system – once implemented procedure notes will be completed.</p> <p><b>Position (October 2021)</b> <b>The Customer Services Centre (CSC) manages the council's garage tenancies on behalf of the Property Services Department. Prior to the Garage Income Audit, due to the supplier's (Capita) decision to de-support the garage management system, the council had made the decision to purchase a new Corporate Property System. Any new system will to require a new invoice generation process to be</b></p>	Customer Services Manager	31 May 2021	*	<del>30 Sept 2021</del>  28 Feb 2022

**Garage Income 2020/21**

Final report issued October 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>written.</p> <p>It was recommended that once a new system had been procured and implemented that the process for garage invoice generation would be documented by the CSC.</p> <p>Audit Committee Members are advised that following the considerable turnover of staff within Property Services the procurement of a new Property System has not progressed within the expected timescales. However, the Council has recently appointed a permanent Head of Property Services &amp; Major Projects who is actively progressing the work towards the adoption of a new Corporate Property System, including a garage tenancy management system.</p> <p>The revised implementation date reflects the timescales in which it is anticipated that key stages for the implementation of the new Corporate Property Management System may be met, and therefore, the CSC would be able to complete the documentation of the garage invoice generation process.</p>				

**Cyber Security 2020/21**

Final report issued March 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should ensure that physical network ports are configured to the appropriate authentication control (802.1X).</p> <p>Furthermore, management should establish a network access control to block unknown or unauthorised devices from connecting to the Councils' IT network. This should include restricting the ability to physically connect to the Council's IT network.</p>	Medium	<p>We have an intrusion detection system in place, which would identify any devices connecting to the network. This is a project we will review and look to implement, assuming budget is available to do so.</p> <p>Position (June 2021) Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March 2022.</p> <p>Position (September 2021) Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March 2022.</p> <p><b>Position (November 2021) As above.</b></p>	Head of ICT	31 March 2022	*	

<b>Main Accounting 2020/21</b>							
<b>Final report issued April 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	a) Suspense account balances older than one year should be reviewed by senior management to decide whether any amounts need to be written off.	Medium	<p>We will put a write off process in place for older suspense balances.</p> <p>Position (June 2021) Write off process meeting scheduled for 30/06/21 to put finalise procedures.</p> <p>Position (September 2021) We agreed to write-off older suspense items as part of the main audit.</p> <p>Much work was done to match suspense</p>	Finance Manager and Assistant Finance Manager	1 October 2021	*	<b>30 November 2021</b>

## Main Accounting 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>within efin. A list for write-off was established however it came apparent that the suspense account matching screen in efin has issues. Issues which don't give us enough confidence in writing-off using that screen/frame as a basis.</p> <p>It has been logged with the vendor when it was identified as an issue and we seek advice from them as to a fix for that screen/frame or an alternative solution.</p> <p>I have chased them and hope it is resolved soon. I will update when I have a resolution.</p> <p><b>Position (November 2021)</b> <b>We have in Finance agreed that the best approach is to write off suspense balances as at year end 2020/21. This will be done before the end of November 2021.</b></p>				

## Payroll 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>An appropriate policy and procedure document should be drawn up to provide clear procedural guidance on details of the recovery of overpayments.</p> <p>This document should be readily accessible to all staff and should be</p>	Low	<p>There was one overpayment in this period and it was recovered adequately. The Contract of Employment notes that we will recover any overpayment that occurs and in this instance the employee was sent an overpayment recovery letter setting out the process for recovery.</p>	Head of HR Operations	30 September 2021	✓	

**Payroll 2020/21**

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	subject to annual review or updated when processes are changed.		<p>However, we will strengthen this and ensure an overpayment policy is drawn up.</p> <p>Position (June 2021) A policy is currently being drafted and will be published by 30 September 2021.</p> <p>Position (September 2021) A policy is currently being drafted and is on track to be finalised and published by 30 September 2021.</p> <p><b>Position (November 2021) Overpayment Policy has been approved by Functions Committee and is now live.</b></p>				

**Council Tax 2020/21**

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that Revenues Officers be reminded to enter review dates for discounts and exemptions on the Academy system. The nature of the review should be determined on a case-by-case basis.</p> <p>The service should check that reviews have been undertaken by the review date noted in the system where required. Where there is a valid reason for not undertaking a review, this should be noted, and the</p>	Medium	<p>Position (July 2021) We will check all accounts with a discount or exemption, regardless of the type, and check they all have review dates and will enter a review date where one is missing.</p> <p>Position (September 2021) On-going. We are currently reviewing all accounts with a Single Persons Discount. Once this discount review is complete, we will move on to another discount.</p> <p><b>Position (November 2021)</b></p>	Billing Team Leader and Interim Revenues Manager	30 September 2021	*	31 December 2021

## Council Tax 2020/21

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	review date updated.		<b>The Revenues Team are currently reviewing all accounts with a Single Person's Discount in place as this is the discount awarded the most. We will then move on to review the other discounts where a review date has been reached. We are also working on a schedule of reviews over the course of a calendar year.</b>				

## Debtors 2020/21

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that the proposed write-offs are authorised and cleared from the system.	Medium	<p>Position (July 2021) An exercise is underway to clear any outstanding debts with a pending write-off code which will clear any that are outstanding.</p> <p>Position (September 2021) Underway for all debtor types.</p> <p><b>Position (November 2021) This work is ongoing for Council Tax and Housing Benefit Overpayments but complete for Sundry Debts.</b></p>	Recovery Team Leader and Revenues Manager.	31 July 2021	*	<del>31 October 2021</del>  <b>31 December 2021</b>
03	Consideration should be given to an annual review of debtor accounts to identify duplicate or dormant for deletion or deactivation.	Low	<p>Position (July 2021) We will speak to Finance about the best way of doing this.</p> <p>Position (September 2021) A complete review of the entire Sundry Debtor service has recently been commenced and</p>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	*	<del>31 October 2021</del>  <b>31 December 2021</b>

<b>Debtors 2020/21</b>							
<b>Final report issued June 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>this will be included as part of the review.</p> <p><b>Position (November 2021)</b>  <b>This work is about to start now that the write-off work for Sundry Debts is complete. The whole review of Sundry Debts is still in progress.</b></p>				

<b>FOI 2020/21</b>							
<b>Final report issued November 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend an FOI Policy should be developed and thereafter published on the website to provide stakeholders with the details of internal processes and service standards in place to facilitate timely access to the information held by the Council.	Medium	<b>Position (November 2021)</b> <b>Agreed</b>	DPO and Resilience Manager	31 January 2022		
02	<p>We recommend the Council should aim to recover reasonable costs (i.e., staff time at the flat rate of £25 per person, per hour) when carrying out permitted activities for complex or onerous information requests in future.</p> <p>In addition, the proposed FOI Policy or the existing FOI web page should provide stakeholders with comprehensive information relating to</p>	Medium	<b>Position (November 2021)</b> <b>Agreed and will be included in the policy.</b>	DPO and Resilience Manager	31 January 2022		

**FOI 2020/21****Final report issued November 2021**

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	the charging of a fee.						
03	We recommend that the planned changes to the FOI Log should incorporate additional fields to record the lifecycle of information requests from receipt to final response, such as: <ul style="list-style-type: none"><li>reminders (i.e., date and recipient)</li><li>escalation (i.e., date and action)</li><li>fees and charging (i.e., estimate, invoice, and recovery)</li><li>reason for delays, internal reviews (i.e., date and outcome).</li></ul>	Low	<b>Position (November 2021) Agreed</b>	DPO and Resilience Manager	31 December 2021		
04	We recommend the proposed FOI Policy or the existing FOI webpage should provide stakeholders with comprehensive information relating to the internal review process.	Low	<b>Position (November 2021) Agreed</b>	DPO and Resilience Manager	31 January 2022		

## Outstanding Recommendations from the 2021/22 Audit Plan

<b>Leisure Management Contract 2021/22</b>							
<b>Final report issued August 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the client function includes the contract variations in either an existing or a new entry in the Community Services risk register to ensure the financial risk to the Council is highlighted and kept under management review.	Low	Agreed  <b>Position (November 2021) Completed</b>	Head of Community Services	30 September 2021	✓	
02	We recommend that the client function develops a contract procedure guide that consolidates the key information relating to the management and monitoring activities (both financial and non-financial). Ideally, each activity listed in the guide should have a narrative description, frequency, means of evidence and lead officer.	Low	Agreed  <b>Position (November 2021) Completed</b>	Leisure Contracts and Landscape Projects Officer	30 September 2021	✓	

## Payroll System 2021/22

Final report issued September 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should establish a process for reviewing user access profiles for the iTrent system on a regular basis to ensure that system users are only allocated access to system information and functions that are required for their duties.</p> <p>Any user profiles that are found to have irrelevant, inappropriate or no longer required access rights should be updated and access rights should be revoked as necessary.</p>	Low	<b>Position (November 2021) Our Go-Live date was 1 April 2021. User access rights will be reviewed at regular intervals to ensure that the appropriate rights are allocated.</b>	Payroll Advisor	31 March 2022	*	