

**Three Rivers District Council**  
**Internal Audit Recommendations Log for 28 March 2022 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</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>  <del>31 January 2022</del>  <b>15 March 2022</b>

**Benefits 2018/19**

Final report issued April 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>the system was been suspended. 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>Position (November 2021) 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).</p>				

**Benefits 2018/19**

Final report issued April 2019

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p><b>Position (March 2022)</b> The long awaited upgrade took place on 04.02.22. We are now amending the scripts that will destroy the old documents. The scripts are being amended to do two things that they did not do before: 1. To look for claims that have an outstanding housing benefit overpayment but a non-live housing benefit claim, and 2. Live housing benefit claims. Where the script identifies claims under 1 &amp; 2 no documents will be destroyed regardless of their age as they may be required for audit, for fraudulent investigations and for recovery of overpayments.</p>				

## Outstanding Recommendations from the 2019/20 Audit Plan

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
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</p>	Principal Property and Asset Manager	30 April 2021	*	<del>31 December 2021</del>  See 'Resolved' column for details

## 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>needed. Thereafter a suitable system will be procured. The new timescales for full 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</p>	<p>Director of Community &amp; Environmental Services</p> <p>Head of Property Services</p> <p>Head of Property Services</p> <p>Project Information</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>Garage Management System Project Implementation Plan, including initial Project Risk Register being considered by PIB.</p> <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>Position (October 2021) 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, have been able to actively progress the work towards adopting a new Corporate Property Management System. The adoption of such a</p>	<p>Board</p> <p>Project Information Board / Head of Property Services</p>	<p>March 2022</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>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> <p><b>Position (March 2022)</b>  <b>At the time of writing Officers are reviewing three submissions from four of the shortlisted Property Management System software providers. The fourth system was discounted for not providing a 'Cloud-based' option, which limits usage of the system to being on site/within the TRDC network – rather than being able to update the system from site.</b></p> <p><b>Of the three remaining systems being evaluated, all systems are very similar in the approach, functionality and appearance. The major difference is the pricing structure, but all provide a subscription model with support and hosting included. It is anticipated that the selection and appointment of the preferred Property Management System will occur w/c 21 March 2022. This will satisfy the initial intention to have a system in place by 31 March 2022.</b></p> <p><b>As has been previously stated, the full population of the PMS will take around 18 months, but priority is being given to the garage management process, which will transfer from the Capita Housing system. It is anticipated that both the new PMS</b></p>	<p>Head of Property Services / Project Steering Group</p>	<p>31 March 2022</p>	<p>On target</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>system and the old Capita Housing system will be operated and updated in tandem, as part of the live testing process for the first 1-2 months – once Officers are satisfied that the PMS system is operating correctly, the use of the Capita Housing system will be discontinued.</p> <p>An extract of data held in the Capita Housing system (garages) has been successfully completed, with a reporting tool produced to allow future extract reports to be run by TRDC Officers. The data extract has enabled the creation of a 'sandbox' for the Capita 360 Managed Direct Debit which can be operated in a test environment. A further extract report will be re-run once the testing has been completed, in readiness for the 'go live' of the garage direct debit call on 1 April.</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>	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>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)</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>Position (October 2021) 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</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

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			<p>Recommendation and are intrinsically linked to the adoption of a new Corporate Property Management System.</p> <p>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 Corporate Property Management System.</p> <p><b>Position (March 2022)</b>  <b>The recent demonstrations provided by the four shortlisted Property Management System Software Providers has indicated that all systems are capable of providing standardised reports or user-defined, bespoke reporting. Any information held within the PMS can be extracted and reported upon. For example this could include data on occupancy, rent collection or forthcoming lease events (rent reviews/lease renewals).</b></p> <p><b>Many of the systems can also report on performance measures, such as the % of rent reviews/lease renewals completed on time, or the timeliness of rent collection and arrears recovery, to the completion of planned repairs.</b></p> <p><b>As indicated in the response to recommendation 1 above, the use and roll out of reporting will be directly linked to the population data within the Property Management System. It is anticipated that full system data population will take around 18 months from the date the system becomes operational with TRDC.</b></p>	Property Services Team		In progress	Phased into 2022/23

## 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><b>Early priority will be given to rent collection and occupancy reporting, with a broader reporting regime being developed around the timeliness of lease event completions. As this project has progressed, many initial Audit recommendations have developed into their own specific work streams – the same is true of this aspect and the completion of this recommendation will continue to be delivered in phases into the next financial year – this is why the deadline is being revised.</b></p>				
03	We recommend that the Council draw up a brief procedural guidance, with templates if necessary, to ensure the completeness of the property records held.	Low	<p>Agreed</p> <p>Position (November 2019) In progress</p> <p>Position (March 2020) See recommendation 1</p> <p>Position (June 2020) To be addressed as part of the new system procurement.</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>	Principal Property and Asset Manager	30 April 2021	*	<p><del>31</del> <del>December</del> <del>2021</del></p> <p>31 March 2022</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>Position (September 2021) Production of appropriate "In-House" Guidance/Templates on future on-going regular maintenance, review &amp; updating of Property Records to ensure completeness &amp; accuracy of same, included in Proposed Project Implementation Plan.</p>	Project Steering Group	September 2021	✓	
			<p>Requirement for provision of Property System Manuals/Guidance &amp; appropriate Software 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>	Project Steering Group	October 2021	✓	
			<p>All necessary Guidance/Support to be available as new Property System(s) become operational.</p>	Project Steering Group	March 2022	* In Progress	
			<p>Position (November 2021) As above.</p>				
			<p><b>Position (March 2022)</b> <b>As part of the implementation of the Property Management System and linked with recommendations 1 &amp; 2 above, the garage management processes are currently being mapped so they can be linked to the Granicus system and provide a streamlined process for customers wishing to apply, cancel, raise a repair or make changes to their garage tenancies.</b></p>	Property Services Team /CSC Team		* In Progress	31 May 2022
			<p><b>A full suite of Procedural Notes will be developed and adopted. These will also include flow diagrams, illustrating how rent reviews/lease renewals/requests for</b></p>	Property Services Team		Paused, pending recruitment	31 May 2022

## 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><b>alterations/terminations and new lettings, etc. can be undertaken.</b></p> <p><b>This task had been allocated to a member of the Property Services Team, unfortunately that individual has just resigned. At the time of writing a temporary appointment is about to be made and this task will be reallocated for completion with a revised deadline of 31 May 2022.</b></p>				

## 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> <p>Position (October 2020) As above.</p> <p>Position (March 2021) As above, hopeful that in the coming weeks this can be completed.</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>15 December 2021</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 (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>Position (November 2021) Changes completed.</p> <p>Looking to go live within the next two weeks and put a manual in place.</p> <p><b>Position (March 2022) Went live 7 December 2021.</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 in key risk management positions are also identified and appropriate training provided.	Medium	<p>Agreed - A new e-learning package will be prepared and made available for all staff.</p> <p>Position (June 2020) In progress</p>	Emergency Planning and Risk Manager	31 December 2020	*	<p><del>30 Sept 2021</del></p> <p>31 January 2022</p>

## Risk Management 2019/20

Final report issued June 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	Refresher risk management training should be provided on an annual basis to those in key positions.		<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>Position (November 2021) E-Learning package will go live in January 2022 and will be a mandatory course for all staff.</p> <p><b>Position (March 2022) No update received.</b></p>				

## Appendix 5

### Outstanding Recommendations from the 2020/21 Audit Plan

Garage Income 2020/21							
Final report issued October 2020							
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>	Customer Services Manager	31 May 2021	*	<del>30 Sept 2021</del>  28 Feb 2022  <b>31 May 2022</b>

## Garage Income 2020/21

Final report issued October 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position (October 2021) 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 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. 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> <p><b>Position (March 2022)</b> <b>As with progress on the Corporate Property Management System (CPMS), the utilisation</b></p>				

## Garage Income 2020/21

Final report issued October 2020

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>of the Capita 360 Managed Direct System is in the final testing phase, with the 'go live' date of 1 April 2022.</p> <p>Officers have been 'process mapping' the various activities that support the management and administration of the garage estate. This work will underpin the completion of the recommended Audit action.</p> <p>The existing Capita Housing System, which is used to operate the garages will continue to function in tandem until the CPMS is populated with garage data and will be used as the primary rent accounting system in conjunction with the Capita 360 system for rent collection.</p> <p>The preferred supplier for the CPMS will be decided within the next fortnight and then work to address and satisfy the Audit recommendation can be concluded.</p>				

## Cyber Security 2020/21

Final report issued March 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Management should ensure that physical network ports are configured to the appropriate authentication control (802.1X).	Medium	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.	Head of ICT	31 March 2022	*	

## Cyber Security 2020/21

Final report issued March 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	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>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>Position (November 2021) As above.</p> <p><b>Position (March 2022)</b> <b>Market assessed as to the product options and costs. Products assessed: CISCO and Forescout. Additional budget required in order to go ahead. IT steering group decision. Paper with options and risks for assessment and decision by that board in March 2022.</b></p>				

## Main Accounting 2020/21

Final report issued April 2021

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	Medium	<p>We will put a write off process in place for older suspense balances.</p> <p>Position (June 2021)</p>	Finance Manager and Assistant Finance	1 October 2021	✓	30 November 2021

## Main Accounting 2020/21

Final report issued April 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	need to be written off.		<p>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 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>Position (November 2021) 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.</p> <p><b>Position (March 2022)</b> <b>We have posted suspense write-offs for WBC and going forward, write-offs will now be period.</b></p>	Manager			

## 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 review date updated.</p>	Medium	<p><b>Position (July 2021)</b> 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><b>Position (September 2021)</b> 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> 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.</p> <p><b>Position (March 2022)</b> <b>Going forward we will be running a script once a week which will identify any accounts where a review date has not be set so that one can be added. This will ensure none are missed.</b></p>	Billing Team Leader and Interim Revenues Manager	30 September 2021	✓	31 December 2021

## 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	Medium	Position (July 2021)	Recovery Team	31 July 2021	✓	<del>31 October</del>

## Debtors 2020/21

Final report issued June 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	write-offs are authorised and cleared from the system.		<p>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>Position (November 2021) This work is ongoing for Council Tax and Housing Benefit Overpayments but complete for Sundry Debts.</p> <p><b>Position (March 2022)</b> <b>S/Debt write-offs have been prepared and are waiting sign off.</b></p>	Leader and Revenues Manager.			<p><del>2021</del></p> <p>31 December 2021</p>
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 this will be included as part of the review.</p> <p>Position (November 2021) 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.</p> <p><b>Position (March 2022)</b> <b>No update received.</b></p>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	*	<p><del>31 October 2021</del></p> <p>31 December 2021</p>

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

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	Position (November 2021) Agreed  <b>Position (March 2022) Policy produced and published.</b>	DPO and Resilience Manager	31 January 2022	✓	
02	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.  In addition, the proposed FOI Policy or the existing FOI web page should provide stakeholders with comprehensive information relating to the charging of a fee.	Medium	Position (November 2021) Agreed and will be included in the policy.  <b>Position (March 2022) Charging is only allowed in exceptional circumstances and reference is included in the policy.</b>	DPO and Resilience Manager	31 January 2022	✓	
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,</li></ul> internal reviews (i.e., date and outcome).	Low	Position (November 2021) Agreed  <b>Position (March 2022) Log has been updated to include the additional fields.</b>	DPO and Resilience Manager	31 December 2021	✓	

<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
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	Position (November 2021) Agreed  <b>Position (March 2022) Policy includes process for internal reviews.</b>	DPO and Resilience Manager	31 January 2022	✓	

## Appendix 6

### Outstanding Recommendations from the 2021/22 Audit Plan

<b>Payroll System 2021/22</b>							
<b>Final report issued September 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	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.  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.	Low	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>Position (March 2022) Quarterly review dates have been diarised to assess appropriate user rights are in place and updates will be undertaken as appropriate.</b>	Payroll Advisor	31 March 2022	✓	

