

APPENDIX B Governance & Audit Committee 20 September 2017

| Audit: | Officer Responsible: | Grade: | Target Date: | Proposed Date: | Recommendation: | Agreed Action: | Latest Officer Update: |
|---------------------------------|-------------------------|------------|--------------|----------------|--|---|--|
| Business Continuity 2012-13 | ICT MANAGER | 1 - High | 31/07/2015 | | Corporate Support Manager to arrange testing exercises of all BCPs and a complete ICT restore with the ICT Manager to ensure correct information is backed up to allow for the continuation of the Council's services following a disaster. | Agreed | Feb 17 - Conversations held with DR provider. Pre-rehearsal documentation received. PC received to create DR environment build. Rehearsal date in March requested. |
| Information Management 2013-14 | ICT MANAGER | 2 - Medium | 31/03/2015 | | ICT Manager arranges for a condensed refresher version of the key elements of the ICT Security Policy to be available on the learning pool. The HR Manager arranges for all officers to complete the module annually as part of the compulsory training suite and for Members to be encouraged to do the same as a matter of good practice | The ICT Security Policy is being reviewed during the summer as part of the PSN compliance. The online training cannot be established until the policy has been reviewed/ amended. Estimated completion March 2015. Staff however can be reminded to revisit the policy via core brief messages. | Feb 17 - Testing TBA. |
| Contract Management 2013-14 | CORPORATE ASSET MANAGER | 2 - Medium | 31/10/2014 | 31/12/2017 | Service Manager Contracted Services ensures that the best practice framework for managing contracts is developed into an approved list of procedure notes, and cascaded to all staff involved with the administration and management of contracts. | Agreed | July reponse - It has been recognised that this area has not been progressing as expected. Subsequently, it has been agreed to provide additional resources to address these issues to meet a revised deadline of December 2017. |
| Contract Management 2013-14 | CORPORATE ASSET MANAGER | 2 - Medium | 31/10/2014 | 31/12/2017 | Service Manager Contracted Services ensures that the contract performance management framework is embedded across the Council. | Agreed. Will arrange a review of the website to ensure easy access to most up to date versions of key documents. | July reponse - It has been recognised that this area has not been progressing as expected. Subsequently, it has been agreed to provide additional resources to address these issues to meet a revised deadline of December 2017. |
| Contract Management 2013-14 | CORPORATE ASSET MANAGER | 2 - Medium | 31/10/2014 | 31/12/2017 | Service Manager Contracted Services reviews exit strategies and contingency arrangements for key contracts above a threshold to be determined, to ensure that the Council can continue to provide services in the event of contract termination. | Agreed, although may need to be completed by the Service Manager Commissioning. | July reponse - It has been recognised that this area has not been progressing as expected. Subsequently, it has been agreed to provide additional resources to address these issues to meet a revised deadline of December 2017. |
| Planning Service Review 2015-16 | CORPORATE DIRECTOR (NP) | 2 - Medium | 31/10/2016 | 31/08/2017 | A post implementation review should be conducted once the remaining actions have been completed to confirm the achievements and any areas requiring ongoing review. An assessment should also be undertaken to identify any risks which need to be managed following the completion of the plan and to confirm how these will be managed in business as usual. This report should also reflect upon the costs of delivering the plan against the £90,000 approved in the 2014/15 budget and any savings on service budgets achieved from the performance improvements. | The post implementation review will be carried out when the constitutional related items have been completed. The report will cover the costs of delivering the plan the headline costs are the new Head of Planning post (circa £78k including on costs) and the cost of providing consultants to lead on appeals (which varies each year but will be approximately £7K). | July 17 - The report to Council was delayed until July 2017 and the post implementation review will be completed by the end of August 2017. |

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| Planning Service Review 2015-16 | CORPORATE DIRECTOR (NP) | 2 - Medium | 31/10/2016 | 31/08/2017 | A formal update on progress against the Improvement Plan should be provided to the Executive to demonstrate the successes achieved to date and to provide assurance over progress being made on outstanding actions. | It is suggested that the post implementation review will include a summary on the implementation of the plan. | July 17 - The report is due to go to the constitution review panel in July 2017 and will be part of the post implementation review, as above. |
| Financial Systems Key Controls 2015-16 | FINANCE SERVICES MANAGER | 3 - Medium | 30/04/2017 | | As part of the eFinancials upgrade, establish controls for reporting and management review of super-user activity such as changes to system parameters. | The superuser role is considered acceptable by the S151 Officer for the nominated Finance staff to allow efficient and effective use of the Council's core financial system. Audit trails are built into the system. This functionality will be explored in the scheduled upgrade. | |
| Financial Resilience 2015-16 | H OF FINANCE (s151) | 2 - Medium | 31/03/2017 | | The member training and development programme should include periodic financial training linked to key events or changes in the local government finance regime. | Opportunities will be taken to identify Members' financial training needs to effectively scrutinise budget performance and financial governance. Training planned for 2016/17 include <ul style="list-style-type: none"> •Fraud and Corruption •Business Rate Retention •Treasury Management •Role of the Audit Committee | July 17 - Dates for these briefings still need to be scheduled |
| Financial Resilience 2015-16 | H OF FINANCE (s151) | 2 - Medium | 28/02/2017 | 31/10/2017 | Strengthen budget reports and the MTFS through the inclusion of more detailed sensitivity analysis and scenario planning to support members and other stakeholders in understanding the financial impact of decisions and changes in key budget assumptions, particularly in respect of high risk and volatile items. | In the view of the S151 Officer sufficient information is provided to Members to assist decision making and setting of budgets. However, the S151 Officer will consider where relevant inclusion of more detailed sensitivity analysis in future budget reports. | July 17 - Sensitivity and Scenario Testing will be undertaken as part of the MTFS refresh (now expected to be completed in October 2017). Following the MTFS refresh I would expect this item will be closed. |
| Financial Systems Key Controls 2016-17 | FINANCE SERVICES MANAGER | 3 - Medium | 31/03/2017 | | An appropriate review should be undertaken to provide assurance on the accuracy of information produced in relation to PI reporting of PO and non-PO invoices. | A full review of the data extracts and reports in respect of payments of creditors will be undertaken during 2016/17. Sample checks will be undertaken by the Financial Services Manager on a quarterly basis. | |
| Fees & Charges 2016-17 | H OF FINANCE (s151) | 2 - Medium | 31/03/2017 | | As part of the annual review process, budget holders should be required to provide evidence to the finance team that all fees have been reviewed in accordance with corporate policies and principles regarding inflation assumptions, income maximisation, cost recovery, commercial considerations and any concessions. This information should also be provided to Members as part of the annual approval process (see example form at Appendix 1). | Fees and Charges template to be used for the 2017/18 budget and referenced to the published fees and charges schedule approved by Council (31/03/2017). Portfolio Challenge Session on fees and charges for 2018/19 to be initiated (31/12/2017). | July 17 - The business planning portfolio challenge session will include fees and charges and the dates have yet to be agreed. |

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| Fees & Charges 2016-17 | H OF FINANCE (s151) | 2 - Medium | 31/03/2017 | | Arrangements should be made to ensure that all costs are accurately identified and allocated to relevant accounts. Where costs are allocated based on staff time, this should be supported by ongoing or regular sample time recording exercises. The budgeted net surplus or deficit should be reported to Members as part of the annual review and approval process (see R4 above). | Recharges have been reviewed during 2016/17 and will be integrated into the Council's budget reporting process (31/03/2017). Annual refresh of recharge drivers to be initiated (31/12/2017). It is not proposed to implement individual trading accounts as for many services there will be a number of fees and charges relating to one cost centre. Individual queries will be investigated through the use of the Council's collaborative planning system. | July 17 - The new recharge model produced the outturn journal entries. This identified a series of system development to improve the functionality that will be actioned through bringing the interim accountant who created the spreadsheet back in to amend. |