



Dear Councillor

**CORPORATE GOVERNANCE COMMITTEE - WEDNESDAY, 28
SEPTEMBER 2022**

I am now able to enclose for consideration at the above meeting the following reports that were unavailable when the agenda was printed.

**Agenda Item
No.**

6. IMPLEMENTATION OF INTERNAL AUDIT ACTIONS (Pages 3 - 20)

To receive a report from the Internal Audit Manager providing an update on the implementation of audit actions.

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Implementation of Internal Audit Actions

Meeting/Date: Corporate Governance Committee – 28th September 2022

Executive Portfolio: Executive Councillor for Corporate & Shared Services, Councillor Martin Hassall

Report by: Deborah Moss, Internal Audit Manager

Ward(s) affected: All Wards

Executive Summary:

Key performance indicator: 100% of audit actions to be implemented by the agreed date. Not achieved.

Performance in the last 12 months* to 12th September 2022:

35 actions implemented - 31% on time, increasing to 57% when including late implementation

26 actions not implemented – 43%

(actions due before the last 12 months period are not included)*

34 overdue audit actions remained outstanding at 12th September 2022.

Recommendation:

It is recommended that the Committee consider the report and comment as they consider necessary.

1. PURPOSE OF THE REPORT

- 1.1 To update members on the implementation of audit actions.

2. WHY IS THIS REPORT NECESSARY?

- 2.1 At past meetings of the Corporate Governance Committee (CGC), the committee has expressed concerns at the underachievement of the management-set target of implementing 100% of agreed internal audit actions on time.

3. BACKGROUND

- 3.1 Following each audit review, audit conclusions, associated actions and implementation dates are agreed between the audit client and the audit team. Services can disagree with any action and the audit report is a record of what has been agreed by way of actions and their target dates.

- 3.2 The target for the implementation of 'agreed internal audit actions to be introduced on time' is set at 100% in line with best practice that suggests that all recommendations are implemented by the agreed deadline. The deadline date is set/agreed with the client service. Therefore, it is reasonable that all actions should be completed by their target date or reasons presented where this is not possible.

- 3.3 For the 12 months ending 12th September 2022, 61 audit actions were due to be implemented. The following shows the performance against due dates:

- 31% (19 actions) were "implemented on time"; this increases to
- 57% (35 actions) when late implementation is also included
- 26 actions (43%) have not been implemented.

4. NON-IMPLEMENTATION OF AUDIT ACTIONS

- 4.1 Sometimes non-implementation of an action is due to operational circumstances and to reflect this, a process was in place for re-assessing an action's implementation date and extending it where reasonable. Even after the introduction of this extension process the 100% indicator was still not being achieved. Last quarter it was decided that extensions to deadlines should no longer be given. Instead Action Owners can insert their own progress update, which will give a better indication of work being taken to implement the action and to notify any reasons for delay. Management and Members can then see if there are any barriers to implementation and whether any assistance or resource is required to ensure the action is completed (or whether to accept the risk for longer).

- 4.2 Circumstances sometimes prevail such that extended deadlines are missed and the current practice is that non-implementation at this stage is reported to management and CGC.

- 4.3 As at the 12th September 2022, 34 audit actions remain overdue / not implemented. This includes all overdue actions (not just those due in the last 12 months) to give a more accurate reflection.
A summary is provided at Appendix 1 below.
A detailed analysis of these actions is shown in Appendix 2 (separate document).

Of the 34 actions:

- ↓ 4 actions 2 years+
- ↓ 5 actions are 1 year+
- ↓ 10 actions are between 6 months and 1 year overdue
- ↑ 15 actions are less than 6 months overdue

** Time is measured from the 'original target implementation date' to the 12th September 2022.*

- 4.4 In preparation for this report, owners of overdue audit actions have been asked to provide an update as to the status/progress of their action(s). The detail in Appendix 2 provides this 'last update' from the action owner. This gives Members further information as to the progress being made and potentially a new expected completion date. This should provide more meaningful information on which to consider reasonable progress, delays or hold-ups.
- 4.5 All overdue actions continue to be reported to the SLT through our monthly Risk & Controls Board report. All SLT members are provided with a list of outstanding actions with a request that they manage and ensure their Service Managers implement them. Officers with actions assigned to them have direct access to the system to enable them to manage those actions and receive reminders from the system.
- 4.6 Senior Management has undertaken a review of the status of the overdue (or open??) actions to ascertain that they are still valid/current and whether progress is underway to mitigate the risk. A separate report is presented to Committee on the findings from this review.

5. KEY IMPACTS

- 5.1 It is important that the Council maintains a sound internal control environment. Actions that the Internal Audit Service propose to address risk and control weaknesses are discussed with Heads of Service and, if appropriate, Directors and agreement is reached as to any corrective action that needs to be taken. Internal audit actions are not imposed on management or Services.
- 5.2 An action that is not implemented means that the weakness or risk originally identified in the audit report, and which the action was designed to address, will remain as a risk to the organisation.

6. LINK TO THE CORPORATE PLAN

- 6.1 The Internal Audit Service provides independent, objective assurance to the Council by evaluating the effectiveness of risk management, control, and governance processes. It identifies areas for improvement across these three areas such that Managers can deliver the Corporate Plan objectives as efficiently, effectively and economically as possible.

7. RESOURCE IMPLICATIONS

- 7.1 There are no direct resource implications arising from this report.

8. REASONS FOR THE RECOMMENDED DECISIONS

- 8.1 The report has been requested by the Committee and as such, they need to decide what further action they wish to take.

9. LIST OF APPENDICES INCLUDED

Appendix 1 – Summary of Overdue Audit Actions at 12th September 2022
Appendix 2 – Full Detail of Overdue Audit Actions at 12th September 2022

BACKGROUND PAPERS

Audit actions contained within the 4Action system

CONTACT OFFICER

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Appendix 1: Summary of Overdue Audit Actions @ 12th September 2022

Summary	Fixed Target	Status	Priority Level	Days late	Months late
3Cs ICT					
Inventory of IT Assets 2021.22 / 4	31/05/2022	In Progress	Amber	104	3
Inventory of IT Assets 2021.22 / 5	29/07/2022	In Progress	Amber	45	1
<i>Inventory of IT Assets 2021.22 / 8</i>	<i>31/08/2022</i>	<i>Not Started</i>	<i>Amber</i>	<i>12</i>	<i>0</i>
Chief Operating Officer					
PCI DSS 18.19 / 3	01/04/2020	Not Started	Amber	894	29
PCI DSS 18.19 / 4	01/04/2020	In Progress	Amber	894	29
PCI DSS 18.19 / 5	01/04/2020	In Progress	Amber	894	29
Corporate Director					
Data Protection and Information Management 15.16	30/09/2016	In Progress	Amber	2173	72
Compliance with the Code of Transparency 2021.22 / 1	30/07/2022	Not Started	Amber	44	1
Compliance with the Code of Transparency 2021.22 / 2	30/07/2022	Not Started	Amber	44	1
Compliance with the Code of Transparency 2021.22 / 3	30/07/2022	Not Started	Amber	44	1
Corporate Resources					
Purchase Order Compliance 2019.20 / 1	30/06/2021	Not Started	Amber	439	14
Purchase Order Compliance 2019.20 / 2	30/06/2021	In Progress	Amber	439	14
Land Charges 18.19 / 3	30/06/2021	In Progress	Amber	439	14
Creditors 2020.21 / 3	31/07/2021	In Progress	Amber	408	13
Purchase Order Compliance 2019.20 / 5	30/09/2021	In Progress	Amber	347	11

Purchase Order Compliance 2019.20 / 6	30/09/2021	Not Started	Amber	347	11
Purchase Order Compliance 2019.20 / 7	30/09/2021	Not Started	Amber	347	11
Main Accounting System 2020.21 / 3	30/09/2021	In Progress	Amber	347	11
Creditors 2020.21 / 4	30/09/2021	In Progress	Amber	347	11
Purchase Order Compliance 2019.20 / 4	31/10/2021	In Progress	Amber	316	10
Treasury Management 2020.21 / 2	31/10/2021	In Progress	Amber	316	10
Budget Monitoring and Forecasting 2020.21 / 1	31/12/2021	In Progress	Amber	255	8
Budgets and MTFs 2020.21 / 1	31/12/2021	In Progress	Amber	255	8
Treasury Management 2020.21 / 1	10/06/2021	In Progress	Amber	459	15
Debtors 2020.21 / 1	31/03/2022	In Progress	Amber	165	5
Budgets and MTFs 2020.21 / 2	31/03/2022	In Progress	Amber	165	5
Main Accounting System 2020.21 / 1	30/09/2021	In Progress	Amber	347	11
Main Accounting System 2020.21 / 4	31/03/2022	In Progress	Amber	165	5
Creditors 2020.21 / 2	31/03/2022	In Progress	Amber	165	5
Small Works Contract 21.22 / 1	30/04/2022	Not Started	Amber	135	4
Small Works Contract 21.22 / 2	31/05/2022	Not Started	Amber	104	3
Creditors 2021.22 / 1	29/07/2022	In Progress	Amber	45	1
Overtime 21.22 Action 2	31/07/2022	Not Started	Amber	43	1
Main Accounting System 21.22 Action 2	31/07/2022	In Progress	Amber	43	1

Total = 34

* Status of "Not started" means that no progress update has been entered on the system by the Service/owner of the action.

Appendix 2: Full Detail of Outstanding Audit Actions @ 12/04/22

Separate document (includes action detail and action owner's update on progress.)

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Appendix 2: Full Detail of Overdue Audit
Actions September 2022

Action Name	Priority Level	Action Detail	Fixed Target	Last Update	Update Summary	Update Detail	Service Area
Data Protection and Information Management 15.16	Amber	The Senior Information Risk Officer (SIRO) shall decide how long information and emails etc shall be kept within Anite, and the process for purging or archiving.	30/09/16	12/09/2022	Update on progress	<p>SIRO advised:</p> <p>Having engaged on the topic, I am convinced that no simple option to the issue exists. The experience of others with the automated archiving and deletion module within I@W raises so many compliance, and operational concerns as to not be credible proposition at the current stage.</p> <p>Combined with this the large number of different business uses we make of the system mean there is unlikely to be a single answer to the question below.</p> <p>I therefore believe we need to tolerate the risk in the short term. What I am working with Kirsty to do is to invest some resource within IG to support services to work through their IG compliance, including data retention periods, and purging processes. I foresee this generating a series of resource asks that will flow into future budget rounds. I am more than happy to be accountable for the resourcing and delivery of this IG compliance programme. The actual compliance in each service area will sit with the appropriate service manager.</p>	Corporate Team

PCI DSS 18.19 / 3

Amber

A training needs assessment should be performed for all members of staff that have responsibility for PCI DSS compliance activities so as to determine their training needs.

01/04/20

20/06/2022

We continue to work with our partner councils, outside specialist and 3CICT to achieve compliance.

HDC's approach has been to mitigate our noncompliance by taking training actions, and stopping call recordings. However, these are mitigations while we work towards full compliance, they do not make us PCI compliant.

Chief Operating Officer

Any staff member who takes payments are trained as part of being given access to Capita. However, for HDC to be PCI complaint we either have to:

- Stop customer card details entering our network (including being spoken to advisors even when calls are not recorded) via technical solutions and integrations
- Create a separate accredited network where staff can take card details (thought to be undesirable)
- Allow card details to enter our network but make the whole 3C network PCI compliant (considered impractical \ staff resource heavy and costly)

HDC is operating some payment systems like Gladstone (for Leisure) which require the customer to speak their card details to a Leisure agent while they are input into a chip and pin machine run in a 'card holder not present mode'. Integrating Gladstone into an IMS would be one option.

PCI DSS 18.19 / 4

Amber

Compliance should be monitored and action taken when members of staff are found to have not completed the PCI DSS training or have not read the policy and procedures.

01/04/20

20/06/2022

We continue to work with our partner councils, outside specialists and 3CICT to achieve compliance.

So HDC's current position is we are working with outside specialists from the NCC Group alongside City and SCDC
HDC's approach has been to mitigate our noncompliance by taking training actions, and stopping call recordings. However, these are mitigations while we work towards full compliance, they do not make us PCI compliant.

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HDC is operating some payment systems like Gladstone (for Leisure) which require the customer to speak their card details to a Leisure agent while they are input into a chip and pin machine run in a 'card holder not present mode'. Integrating Gladstone into an IMS would be one option.

So HDC's current position is we are working with outside specialists from the NCC Group alongside City and SCDC

PCI DSS 18.19 / 5	Amber	<p>Actions need to be drawn together in a policy which sets out how the council will manage PCA DSS compliance activities and the policy should be reviewed on a regular basis. this should include but not be limited to:</p> <ul style="list-style-type: none"> - Assignment of roles and responsibilities for ensuring that the Council is PCS DSS compliant - Procures for staff that are responsible for taking card payments - The Council's security strategy in relation to the storage, processing and transmission of credit card data - A set of instructions for detecting, responding to the storage, processing and transmission of credit card data. 	01/04/20	20/06/2022	we continue to work with our partner councils, outside specialists and 3CICT to achieve compliance.	<p>HDC's approach has been to mitigate our noncompliance by taking training actions, and stopping call recordings. However, these are mitigations while we work towards full compliance, they do not make us PCI compliant.</p> <p>Any staff member who takes payments are trained as part of being given access to Capita. However, for HDC to be PCI complaint we either have to:</p> <ul style="list-style-type: none"> • Stop customer card details entering our network (including being spoken to advisors even when calls are not recorded) via technical solutions and integrations • Create a separate accredited network where staff can take card details (thought to be undesirable) • Allow card details to enter our network but make the whole 3C network PCI compliant (considered impractical \ staff resource heavy and costly) <p>HDC is operating some payment systems like Gladstone (for Leisure) which require the customer to speak their card details to a Leisure agent while they are input into a chip and pin machine run in a 'card holder not present mode'. Integrating Gladstone into an IMS would be one option.</p>	Chief Operating Officer
Purchase Order Compliance 2019.20 / 1	Amber	<p>Investigation into what can be done within the system to place a lockdown on budget codes so only budget manager and their delegated officers can use their cost centre and approve expenditure on their code. This investigation will also find out what HDC can amend alone and what can be done with Tech1 assistance (and the cost of this). Investigation should also look at whether the system can be set so that the PO originator defaults to sending the PO to the budget holder i.e. link a user to a default approver.</p>	30/06/21	31/07/2022	Added to T1 development list	<p>Will discuss with T1 how much work is required to implement major change</p>	Corporate Resources
Purchase Order Compliance 2019.20 / 2	Amber	<p>Further investigation will be taken to find out whether the system can be improved by showing the approver the remaining budget at the time of approving a requisition. This will enforce informed commitment making and remove existing blind approvals.</p>	30/06/21	05/09/2022	Initial testing started w/c 5/9/22	<p>Query in background around set up of coding</p>	Corporate Resources
Purchase Order Compliance 2019.20 / 4	Amber	<p>Self -authorised requisitions will be monitored. The process by which this will be done is yet to be decided: it is likely to be a 6 monthly report of activity and volume, and check and re-education.</p>	31/10/21	10/06/2022	Report has been written and will be sent out quarterly initially for Accountants to discuss with Managers during budget monitoring, starting with Q1	<p>Looking to develop report so that it can be produced automatically and send to Managers on a monthly basis</p>	Corporate Resources

Purchase Order Compliance 2019.20 / 5	Amber	<p>Written procedures on the PO process will be written and issued to users. Users will be educated and refreshed on certain areas not being performed correctly and causing delays or inefficiencies in the process e.g. current issue of failure to receipt, inappropriate use of retrospective ordering.</p> <p>Guidance will give specific reference to use of retrospective ordering; correct VAT codes; use of the delegation functionality to avoid delays; etc. Guidance should be posted to the 'Popular' section of the Intranet for quick access for users.</p>	30/09/21	05/09/2022	Guidance has been drafted and circulated later this week with the issue of retrospective orders being addressed also.	Corporate Resources
Purchase Order Compliance 2019.20 / 6	Amber	<p>The above user guidance will include specific guidance on the use of retrospective ordering (when it is appropriate/efficient to use).</p> <p>Consideration will also be given to introducing a Performance Indicator for retrospective ordering to measure its ineffective usage and inform where further education is needed.</p>	30/09/21	13/07/2022	<p>Meeting with Sharon and Karen booked for 19th July to discuss this. I thought I had offered to have some training (and the team) to gain knowledge of the process for purchase ordering to offer some advice to the services where necessary in order to prevent delays in payment of invoices not to take on the entire job. It is my opinion that this should not fall within my remit.</p>	Corporate Resources
Purchase Order Compliance 2019.20 / 7	Amber	<p>Guidance will also include the use of 'bulk orders' which can be used for contracts requiring repeated invoices over the year introducing draw-down from the total commitment.</p> <p>This will be set-up and users provided with education and a demo on its use and application within Services.</p>	30/09/21	13/07/2022	<p>Meeting with Sharon and Karen booked for 19th July to discuss this. I thought I had offered to have some training (and the team) to gain knowledge of the process for purchase ordering to offer some advice to the services where necessary in order to prevent delays in payment of invoices not to take on the entire job. It is my opinion that this should not fall within my remit.</p>	Corporate Resources

Land Charges 18.19 / 3	Amber	Written procedures should be in place to support how the costs and calculation process is carried out.	30/06/21	10/06/2022	Update	The current process for justifying land charge fees is cumbersome, and in my opinion, unnecessarily complicated. This opinion is shared by the current land charges service manager. The current spreadsheet used was created several years ago, and has been refined by subsequent finance staff, but there is still a lot of information which is not finance based which has to be provided by the service. I have asked the current land charges manager to make enquiries of other local authorities as to the method they use, but I am unsure whether this has happened yet. As such, I am unwilling to expend resources writing process notes for something which may change imminently	Corporate Resources
Budget Monitoring and Forecasting 2020.21 / 1	Amber	<p>Management should perform a training needs analysis to identify and assess the level and type of training required by members of staff with regards to budget monitoring and forecasting and the use of the forecasting module, which should include, but not be limited to, salaries and project budgets.</p> <p>A mandatory training programme should be put in place that is based upon the requirements of the training needs analysis.</p> <p>Training completion should be recorded and monitored and training should be maintained for audit purposes.</p>	31/12/21	03/03/2022	Service update	This is currently low on the list of priorities, with the 2020/21 audit currently underway, and 2021/22 year fast approaching. Upcoming staffing changes in line management and lack of clarity around roles and responsibilities mean that this has fallen behind schedule.	Corporate Resources
Budgets and MTFs 2020.21 / 1	Amber	<p>Management should perform a training needs analysis to identify and assess the level and type of training required by members of staff and Members with regards to the MTFs and the use of the budget module, which should also identify any training needs for Members.</p> <p>A mandatory training programme should be put in place that is based upon the requirements of the training needs analysis.</p> <p>Training completion should be recorded and monitored and training records should be maintained for audit purposes.</p>	31/12/21	03/03/2022	Service update	This is currently low on the list of priorities, with the 2020/21 audit currently underway, and 2021/22 year fast approaching. Upcoming staffing changes in line management and lack of clarity around roles and responsibilities mean that this has fallen behind schedule.	Corporate Resources

Budgets and MTFS 2020.21 / 2	Amber	Management should document the Council's MTFS methodology, which should include, but not limited to: - The documentation required and used during the process - Interviews with key personnel undertaken - Risk assessments - Information gathered and used, including the basis for assumptions	31/03/22	30/03/2022	Update	With the lack of s151 officer, department re-organisation, 2020/21 audit and now 2021/22 year end upon this will not be completed by the target date. I cannot give a revised date at this time.	Corporate Resources
Treasury Management 2020.21 / 1	Amber	Management should put arrangements in place for ensuring that investment opportunities outside the Council's Treasury Management are identified and proactively monitored. Furthermore, the Council should put in place detailed and defined guidance with regards to any such investment opportunities with clear linkages to the Council's Treasury Management Strategy and framework.	10/06/21	06/09/2022	Treasury Management-1 Documented procedures and guidance, 2. Evidence of such opportunities being identified	1.The TCMG terms of reference have been updated to include an additional "purpose" of reviewing supporting and guiding new treasury management opportunities. Terms of reference to be reviewed and approved and next TCMG meeting (tba). 2.The opportunities will be documented in the TCMG meeting summaries (both those rejected and progressed) as part of business as usual.	Corporate Resources
Treasury Management 2020.21 / 2	Amber	Management should finalise the Terms of Reference for the Council's Treasury and Capital Management Group, which should ensure that the Group provides sufficient oversight and monitoring of the Council's treasury management activities. Furthermore, the Terms of Reference should define the frequency with which the Group should meet and there should be a requirement for action plans to be put in place and followed up to resolution.	31/10/21	06/09/2022	Treasury Management. 1.Finalised TCMG Terms of Reference, 2. Minutes from TCMG meetings that show sufficient coverage of treasury management activities 3. Meeting summaries identify actions and decisions from the text of the meeting (see summary in item 2). This allows actions to be followed up more easily at the next meeting	1. The revised terms of reference to be reviewed and approved at the next TCMG meeting (tba). Copy of draft terms of reference attached. 2.Summary will show examination of treasury management activities through standing items and review of new opportunities. Meeting summary of last meeting attached. 3.Meeting summaries identify actions and decisions from the text of the meeting (see summary in item 2). This allows actions to be followed up more easily at the next meeting	Corporate Resources
Main Accounting System 2020.21 / 1	Amber	The Disaster Recovery Plan will be reviewed and updated to reflect the move to Tech1 and any revised arrangements to ensure continuity of service across the wider Finance area.	30/09/21	08/09/2022	Progress Update	First draft has been agreed with Module Leaders and sent to Finance Manager and Director of Finance & Corporate Resources for discussion	Corporate Resources
Main Accounting System 2020.21 / 3	Amber	The Payroll reconciliation will be remapped / worked up for the new HR / Payroll system. Instructions will be documented and the routine task handed over to the Payroll team for actioning.	30/09/21	15/06/2022	Progress Update	Action has now been handed over to the Payroll Manager who is in the process of confirming and documenting reconciliation processes and will then be completing them each month - copies will be passed to the Interim Finance Manager (or a member of her team) for review.	Corporate Resources
Main Accounting System 2020.21 / 4	Amber	Debtors reconciliation issues will be investigated and resolved. The process for the reconciliation going forward will be documented and responsibility handed over to the Exchequer Officer.	31/03/22	15/06/2022	Progress Update	Advised by SRS that reconciliation will be undertaken by her each month	Corporate Resources

Debtors 2020.21 / 1	Amber	Systems, processes and resource needs will be reviewed across the whole Debtors function. An action plan will be established, in conjunction with the team, to support delivery of improvements and address the control failings identified during the quarterly reviews (see Appendix, attached to the action).	31/03/22	10/06/2022	Update	The review of AP and AR is currently underway. Following yet another change in line management, this now falls within my remit. The income manager has been temporarily removed from BAU and tasked with ensuring that the Estates income is up-to-date and processes are documented with agreed responsibilities both in the service and Finance. To my knowledge this has been done, and we are now entering a period of embedding the new processes, which should result in more accurate and timely invoices.	Corporate Resources
Creditors 2020.21 / 2	Amber	Written procedure notes will be reviewed and updated to ensure that they are reflective of current practices and cover all elements of the creditors system	31/03/22	05/09/2022	Team meeting on 5th Sept to finalise details		Corporate Resources
Creditors 2020.21 / 3	Amber	The Supplier Amendment Form (SAF) will be updated to include the requirement for Tech1 to be checked for existing suppliers prior to the new supplier being requested. In addition, AP staff will be reminded of the need to check the system before a new supplier is created.	31/07/21	17/08/2022	Done and added to the intranet for both SAF1 and SAF2. Email to Purchase Ledger users requesting that they use these forms from now on		Corporate Resources
Creditors 2020.21 / 4	Amber	Options for monitoring and addressing duplicate payments will be investigated and staff (AP team and wider services) will be reminded of the checks required when processing invoices for payment.	30/09/21	17/08/2022	Unable to provide this type of information from basic system reports. It may be that an xclone report will be able to pull through this type of information. I will need xclone report training in the first instance and even then it may only be something that Tech One can (or may not be able to) supply.		Corporate Resources
Small Works Contract 21.22 / 1	Amber	A dedicated small works contract or framework agreement will be tendered and formalised for use across the authority.	30/04/22				Corporate Resources
Small Works Contract 21.22 / 2	Amber	Staff responsible for procurement will be made aware of the contract, its use mandated, and details of pricing / rates and staff responsibility will be communicated.	31/05/22	05/09/2022	Still on action list	I will move this up to a priority, as this has slipped due to other current work	Corporate Resources
Small Works Contract 21.22 / 3	Amber	Formal contract management monitoring arrangements will be established, including review of spend, spot checking procurements and routine liaison meetings with service users and the supplier.	30/11/22				Corporate Resources
Small Works Contract 21.22 / 4	Amber	Spend outside of the contract will continue to be monitored.	30/11/22				Corporate Resources

Inventory of IT Assets 2021.22 / 4	Amber	<p>Update the Asset Tagging Process to include:</p> <p>An independent officer to run a monthly report to ensure the number of assets ordered via Tech1 reconciles with the number of assets uploaded into the inventory for the same month. Any discrepancies need to be reported. [An independent officer should be someone separate from the officers who received the order at Pathfinder House and uploaded the assets into the inventory].</p> <p>A process to create an entry in the inventory to record asset tag 'errors' and gaps and provide an explanation as to why an asset number is not assigned to an asset.</p> <p>This should be followed with retraining staff of the new asset tagging process.</p>	31/05/22	09/09/2022	Procedure document being finalised	Step by step procedure document is being finalised now that the process is being implemented. (SM) 3C ICT
Inventory of IT Assets 2021.22 / 5	Amber	Review the inventory to locate gaps in the asset number sequence and create entries to explain the reasons for these gaps.	29/07/22	09/09/2022	Procedure now in place for gaps in sticker sequencing	New process is in place to create skeleton record for gaps in stickers sequence which have been happening due to manufacturing faults, damaged stickers that need replacing and gaps by the sticker printers.when they change the sequence themselves. Next steps is to complete the historic report going back to a fixed point (SM to confirm) 3C ICT
Inventory of IT Assets 2021.22 / 8	Amber	Create policy regarding the donation of ICT assets to communities. This needs to outline what assets can be donated, the criteria for who may receive donated assets and who can authorise the donation. A process also needs to be produced alongside this to confirm how applications for assets can be made and how approval is given.	31/08/22			3C ICT

Overtime 21.22 Action 1	Amber	The published policy for Expenses and Allowances (including Overtime) will be reviewed and updated to ensure that it is fit for purpose, and accessible to staff and managers. This will support working arrangements prior to a longer term, fundamental review of our policy.	31/03/25	12/09/2022	Attach copy of report	Copy of revised report attached for information	Corporate Resources
Overtime 21.22 Action 2	Amber	At least six-monthly reports will be generated by Payroll, and HR will review and identify any overtime "anomalies" and liaise with Service Managers to better understand / address issues or concerns.	31/07/22				Corporate Resources
Overtime 21.22 Action 3	Amber	Six-monthly headline Overtime information will be shared with SLT for information.	31/03/25	12/09/2022	Action assigned and target date confirmed	Following departure of Aileen Whatmore, action has been assigned to KH and date for implementation agreed.	Corporate Resources
Compliance with the Code of Transparency 2021.22 / 1	Amber	Review the formal process document which outlines responsibilities for each data set including who is responsible for updating the data, what information needs to be included and the frequency of upload. If this document no longer exist/cannot be located, a new document should be created to capture this information. [This was originally created under Action 1054 during the 2015/16 audit of the Transparency Code.]	30/07/22				Corporate Director - People
Compliance with the Code of Transparency 2021.22 / 2	Amber	Appoint an 'owner' of the Transparency Code, so that they can be a point of contact, held accountable for the information uploaded and ensure HDC remain compliant with the code. This owner should ensure that the process outlined is adhered too by other services who hold the data.	30/07/22				Corporate Director - People
Compliance with the Code of Transparency 2021.22 / 3	Amber	Review the information that is currently held on HDC's website in relation to the Transparency Code. Any data which is out of date should be removed and any links mentioned relevant.	30/07/22				Corporate Director - People

Main Accounting System 21.22 Action 1	Amber	The Interim Finance Manager will review reconciliations performed by the Financial and Treasury Accountant. Reconciliations performed for Payroll and Debtors will be reviewed by a member of the Finance team.	30/09/22	19/07/2022	Report Upload	Attaching a copy of the report	Corporate Resources
Main Accounting System 21.22 Action 2	Amber	Larger value items in the Cashiers Suspense Account will be reviewed, evidenced as such, and corrected where possible.	31/07/22	06/09/2022	Unidentified income items received being held on cashiers suspense account	There are 5 entries being traced. £7,679 which has been traced to DLUHC and coded to Transparency Code new burdens. £4,777.20, from Riverport and coded to a rent account and a rent deposit account. £8,010.09, traced to tenant in Oak Drive possible rent payment to be investigated. £3,617.08, relates to Restaurant Group remittance now received from payee to be used to trace coding. £11,614.68, traced to Bright House now in administration which has hampered getting information, business rates accounts are clear.	Corporate Resources
Debtors 21.22 Action 1	Amber	The Credit Control Manager will develop a timetable for key debtor tasks and debt recovery actions, this will be shared with the team and used to direct duties and activity.	30/09/22	07/09/2022	Delayed meeting for a week as one of the team now has covid		Corporate Resources
Debtors 21.22 Action 2	Amber	The Credit Control Manager will establish a programme of routine meetings with Service Managers to review debt lists.	30/09/22				Corporate Resources
Debtors 21.22 Action 3	Amber	Monthly management information and debt collection performance data will be prepared and reviewed to support the ongoing monitoring of activity and workload.	30/09/22	05/09/2022	Training has been arranged for T1 reporting required for this information. In the meantime, timetable has been arranged for each of the 2 AR officers to have one day per week solely on debt recovery. This can be monitored using an arrears report from T1.		Corporate Resources
Creditors 2021.22 / 1	Amber	Once procedure notes have been completed and finalised, thoroughly review these with the team so they are following the same process and procedure. Ensure that the outcome from transformation has been considered when writing the procedure notes. Please also communicate the procedure across the organisation with the aim that all officers are following the same process and procedure.	29/07/22	05/09/2022	Team meeting on Thurs 5th Sept to finalise. With comms across the organisation to be provided on PO's as under a separate Action, the AP notes will only apply to the AP team		Corporate Resources