

**Appendix 1 Overdue Audit Actions @ 05/01/23**

Review Area	Priority Level	Report's Audit Opinion	Agreed Action	Implementation deadline	Last Update	Update provided by Service	Months Late
Data Protection and Information Management 15.16	Amber	Limited	<p>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.</p> <p><b>Action to be closed and reopened as a new replacement action.</b></p>	31/07/2018	08/11/2022	<p>Having reviewed technical opportunities, they do not meet the needs we have. We are investing in technical support to guide managers in developing treatment plans for their information holdings, and to develop plans and business cases to support this activity into the future. This will be undertaken during the year 22/23.</p> <p><b>Action to be closed and reopened as a new replacement action.</b></p>	53
PCI DSS 18.19 / 3	Amber	Adequate	<p>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.</p> <p><b>Action to be closed and reopened as a new replacement action.</b></p>	01/04/2020	07/11/2022	<p>HDC's approach has been to mitigate our noncompliance by taking training actions, and deploying software which blocks the recording of card details. However, these are mitigations while we work towards full compliance, they do not make us PCI complaint.</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"> <li>• Stop customer card details entering our network (including being spoken to advisors even when calls are not recorded) via</li> </ul>	33

					<p>technical solutions and integrations</p> <ul style="list-style-type: none"><li>• Create a separate accredited network where staff can take card details (thought to be undesirable)</li><li>• Allow card details to enter our network but make the whole 3C network PCI compliant (considered impractical \ staff resource heavy and costly)</li></ul> <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> <p>So HDC's current position is we are working with outside specialists from the NCC Group alongside City and SCDC to document every route to full compliance and then decide on the appropriate one. The implications of doing nothing will also be specified.</p> <p>The Capita IMS contract is coming to an end next year, so PCI compliance is being considered alongside the tender for a new IMS. One option from NCC report could be including PCI compliance measures for all systems in the new IMS tender.</p> <p>I was told by Claire Edwards that HDC is paying a monthly fee due to the fact we are not complaint, but I don't think this</p>	
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						indemnifies us against anything. If there was a payment breach, HDC could still be fined and face an investigation from our bank (as well as reputational damage). The ultimate sanction would be the withdrawal of our ability to take payments if we failed to take the remedial action demanded by the bank. The NCC report will cover these risks.	
PCI DSS 18.19 / 4	Amber	Adequate	<p>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.</p> <p><b>Action to be closed and reopened as a new replacement action.</b></p>	01/04/2020	07/11/2022	<p>HDC's approach has been to mitigate our noncompliance by taking training actions, and deploying software which blocks the recording of card details. However, these are mitigations while we work towards full compliance, they do not make us PCI complaint.</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"> <li>• Stop customer card details entering our network (including being spoken to advisors even when calls are not recorded) via technical solutions and integrations</li> <li>• Create a separate accredited network where staff can take card details (thought to be undesirable)</li> <li>• Allow card details to enter our network but make the whole 3C network PCI compliant (considered impractical \ staff resource heavy and costly)</li> </ul> <p>HDC is operating some payment systems like Gladstone (for Leisure) which require</p>	33

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PCI DSS 18.19 / 5	Amber	Adequate	Actions need to be drawn together in a policy which sets out how the council	01/04/2020	07/11/2022	HDC's approach has been to mitigate our noncompliance by taking training actions, and deploying software which blocks the	33

		<p>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"> <li>- Assignment of roles and responsibilities for ensuring that the Council is PCS DSS compliant</li> <li>- Procures for staff that are responsible for taking card payments</li> <li>- The Council's security strategy in relation to the storage, processing and transmission of credit card data</li> <li>- A set of instructions for detecting, responding to the storage, processing and transmission of credit card data.</li> </ul> <p><b>Action to be closed and reopened as a new replacement action.</b></p>			<p>recording of card details. However, these are mitigations while we work towards full compliance, they do not make us PCI complaint.</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"> <li>• Stop customer card details entering our network (including being spoken to advisors even when calls are not recorded) via technical solutions and integrations</li> <li>• Create a separate accredited network where staff can take card details (thought to be undesirable)</li> <li>• Allow card details to enter our network but make the whole 3C network PCI compliant (considered impractical \ staff resource heavy and costly)</li> </ul> <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> <p>So HDC's current position is we are working with outside specialists from the NCC Group alongside City and SCDC to document every route to full compliance and then decide on the appropriate one. The</p>	
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Land Charges 18.19 / 3	Amber	Limited	Written procedures should be in place to support how the costs and calculation process is carried out.	30/06/2021	03/01/2023	<p>Finance business partner has been in contact with neighbouring local authorities. There is no 'best practice' or commonality; it would appear that everyone is doing something different. It has therefore been decided that the business partner will work with the land charges manager to agree methodology and create a new income model.</p> <p>Due to be completed by end of March 23.</p>	18
Creditors 2020.21 / 1	Amber	Adequate	Monthly 10% checks of supplier bank account changes, reported from	31/07/2021	05/12/2022	<p><i>Audit Reopened: Follow-up Nov 22 (CS): 10% Monthly Supplier Checks - Not Implemented – The findings from the</i></p>	17

			the Tech1 system, will be reinstated, back dated to April 2021.			<p><i>Quarterly Creditors Audits show that the 10% Monthly Supplier Check is not routinely conducted each month.</i></p> <p>The Credit Control Manager has confirmed that there is evidence to demonstrate the action has been implemented now and the action will be reclosed.</p> <p><b>Action completed.</b></p>	
Purchase Order Compliance 2019.20 / 5	Amber	Limited	<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>	30/09/2021	19/12/2022	The final version of the PO procedure notes have been created by a member within the Finance team with a better understanding of PO's - these are currently being reviewed and it is anticipated that they will be ready for uploading within the next few days.	15

Main Accounting System 2020.21 / 3	Amber	Adequate	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.	30/09/2021	21/09/2022	Payroll Manager currently waiting on Finance to provide monthly details from Tech One to reconcile against.	15
Creditors 2020.21 / 4	Amber	Adequate	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.	30/09/2021	05/12/2022	Audit Reopened: Follow-up Nov 22 (CS): confirmation could not be provided as to what duplicate checks had been undertaken. Decision taken to reopen to not lose visibility on implementation of this action. Credit Control Manager will upload reports to 4Action to evidence the control implementation. <b>Action completed.</b>	15
Budgets and MTFS 2020.21 / 1	Amber	Adequate	Management should perform a training needs analyses 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.  A mandatory training programme should be put in place that is based	31/12/2021	03/01/2023	Work is ongoing to update the procedure notes	12



			<p>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>				
Main Accounting System 2020.21 / 4	Amber	Adequate	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.	31/03/2022	03/01/2023	We are still working with Tech 1, however this is not being prioritised by them. We have had several meetings with the account manager to try and get this, and other problems, resolved. We have stated that this must be done prior to year end.	9
Creditors 2020.21 / 2	Amber	Adequate	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	31/03/2022	19/12/2022	The pay run procedures have been fully updated. The final notes have been uploaded as evidence and the action closed. <b>Action completed.</b>	9
Small Works Contract 21.22 / 1	Amber	Limited	A dedicated small works contract or framework agreement will be tendered and formalised for use across the authority.	30/04/2022	01/11/2022	Project slippage due to current workloads. This is still in the pipeline and will be picked up as soon as possible. Ideally an ITT will go out for contract prior to 2023.	8

Small Works Contract 21.22 / 2	Amber	Limited	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.	31/05/2022	01/11/2022	As previous update - due to commence ITT prior to 2023.	7
Inventory of IT Assets 2021.22 / 5	Amber	Limited	Review the inventory to locate gaps in the asset number sequence and create entries to explain the reasons for these gaps.	29/07/2022	03/11/2022	Process for the Support team has been developed to check that numbers are sequential and the process to follow if not sequential. Work to locate gaps has gone back two years no significant issues found, this work is continuing to work backwards.	5
Compliance with the Code of Transparency 2021.22 / 1	Amber	Limited	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	30/07/2022	08/11/2022	The requirements of the code of transparency whilst important are slightly arbitrary and span several aspects of the organisation. Whilst creating a new policy to pick up these requirements that span from HR to waste management is the simple option, it generates yet another report that needs to be reviewed and updated. Instead we are building these activities into service plans and service documents to ensure that they remain updated over time, alongside other more service derived data.	5

			2015/16 audit of the Transparency Code.]				
Compliance with the Code of Transparency 2021.22 / 2	Amber	Limited	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 to by other services who hold the data.	30/07/2022	08/11/2022	The ownership of the code has been assigned to the SIRO, in the current form of Oliver Morley.  <b>Action completed.</b>	5
Compliance with the Code of Transparency 2021.22 / 3	Amber	Limited	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.	30/07/2022	08/11/2022	Progress made - All HR data updated and added to website, waste data updated. Just need to finalize finance, and procurement data to complete. Anticipate this being made part of standard reporting regimes. <a href="https://www.huntingdonshire.gov.uk/council-democracy/council-open-data-and-information/">https://www.huntingdonshire.gov.uk/council-democracy/council-open-data-and-information/</a> <b>Action completed.</b>	5
Overtime 21.22 Action 2	Amber	Adequate	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	31/07/2022	06/01/2023	Report has been produced and replies back from Services and have been analysed-report has been compiled with summary and will be shared with Oli Morley in January 2023.	5

			understand / address issues or concerns.				
Debtors 21.22 Action 3	Amber	Limited	Monthly management information and debt collection performance data will be prepared and reviewed to support the ongoing monitoring of activity and workload.	30/09/2022	19/12/2022	Still being considered and investigated to ensure that a fair and accurate action is implemented. Currently there is no information available within the FMS that we can work with, the team also provide necessary services/support to internal and external customers and cover for the Accounts Payable team during leave and peak periods, therefore, are unable to focus entirely on debt recovery 100% of the time. The team of two Credit Control Officers each has one day per week to contact debtors - there are also diary reminders for 'follow ups' This ensures that debt recovery work is being carried out most days. Throughout the week reminder letters and reviews are also done and decisions made as to whether further action is necessary. Payment plan reminders have been fully implemented and are going to be sent on a weekly basis. The Credit Control Manager works closely with each of the CC Officers to ensure that recovery work is successful however, this will be formalised by way of monthly debt meetings. The Credit Control Manager will provide each of the two recovery officers with a debtor list at the beginning of each month to focus on and a review of this list will be carried out the following month.... this will ensure that recovery work is prioritised.	3
Overtime 21.22 Action 3	Amber	Adequate	Six-monthly headline Overtime information will	31/10/2022	06/01/2023	Report has been produced and replies back from Services and have been analysed-	2

			be shared with SLT for information.			report has been compiled with summary and will be shared with Oli Morley in January 2023.	
Payroll - Payments 22.23 / 7	Amber	Adequate	Annually check the full system admin users on iTrent, to confirm that they are the expected and correct users.	31/10/2022	03/01/2023	This has previously been requested to change date to 31/03/2023. Checks have been done recently, but formal process not yet created. Looking to tie in with Year End processing.	2
Planning Application KPI's 22.23 / 1	Amber	Adequate	Snapshot the data produced from Uniform when calculating the KPIs and save as evidence of the calculation made. Update the procedure notes to include this in the guidance.	31/10/2022	12/01/2022	Snapshots of performance data informing calculations have been saved for October, November and December into a central network folder. A new procedure guide has been drafted and includes this step within it.  <b>Action completed</b>	2
Planning Application KPI's 22.23 / 2	Amber	Adequate	Reminder email sent out to all relevant officers that once a decision on an application has been made, the decision date should not be changed retrospectively.	31/10/2022	12/01/2022	This email was distributed to planning team managers on 10 <sup>th</sup> October 2022 for the information to be disseminated to all planning officers. This was subsequently raised in planning team meetings.  <b>Action completed</b>	2
Small Works Contract 21.22 / 3	Amber	Limited	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.	30/11/2022	12/01/23	Action will be implemented when the contract is let	1

Small Works Contract 21.22 / 4	Amber	Limited	Spend outside of the contract will continue to be monitored.	30/11/2022	12/01/23	Action will be implemented when the contract is let	1
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**Total overdue actions = 26**

**4 = Action due to be closed and replaced by a new alternative action**

**7 = Service has confirmed action now closed**

**15 = Actions in progress**