

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 JUNE 2018

APPENDIX 1

	Manager Responsible	Head of Service Position Statement		Responsible Financial Officer		
		Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action	
HEAD OF 3C's ICT						
AUDIT	NETWORK SECURITY 17.18					
Agreed Action (1)	Management should implement a procedure to routinely review the efficacy of the Council's IT network security arrangements, which includes but is not limited to : a) Firewall configuration and network activity b) Anti-malware configuration c) Vulnerability scanning procedures and patching arrangements d) Intrusion detection and prevention controls. e) Arrangements shall be put in place for penetration tests to be performed on a routine basis.	Alex Young	The network security audit consisted of 4 audits, (Firewall configuration and network activity, Anti-malware configuration, Vulnerability scanning procedures and patching arrangements and Intrusion detection and prevention controls). This audit action is the composite action for each	Extension of time to 30/09/2018.	This is a composite action summarising the actions required from the network security suite of reviews completed in 2017/18. The individual actions contained in the specific audit reports have either been completed or extended. In the circumstances, whilst this is a red action and a further extension would not normally be granted I feel that is appropriate to grant an extension of time so that this composite action aligns to the individual actions.	No further extension past September 2018.
Implementation	31/06/2018					

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 JUNE 2018

APPENDIX 1

		Manager Responsible	Head of Service Position Statement		Responsible Financial Officer	
			Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action
Date						
Agreed Action Status	Red		of the actions named. The majority now closed. When I applied for an extension I neglected to apply one to this action. The deadline has now been extended in line with the remaining associated open actions.			

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 JUNE 2018

APPENDIX 1

		Manager Responsible	Head of Service Position Statement		Responsible Financial Officer	
			Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action
AUDIT	IT DISASTER RECOVERY 16.17					
Agreed Action (3)	Management should produce technical recovery plans for all IT infrastructure, hardware and systems that are necessary to provide an IT service to the Council in the event of a disaster. These technical actions plans should be appended to the IT Disaster Recovery Plan and made available in the event of a disaster.	Edward Keech	Much has been accomplished; the backup/restore is complete and documented, however the business continuity aspects associated with the server room project have stifled the progress a little in that a large portion of the necessary audit documentatio	An extension has been granted to 30/09/2018.	Much progress has been made to achieve this action; however there is some frustration with the vendor in them completing, and submitting, the relevant information. This is limited impact on the Councils internal control framework.	No further extension.
Implementation Date	30/04/2018 Original Date: 30/06/2017					
Agreed Action Status	Amber					

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 JUNE 2018

APPENDIX 1

	Manager Responsible	Head of Service Position Statement		Responsible Financial Officer		
		Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action	
			n is held by the vendor as they installed the system. We will apply more pressure to obtain from them what is required to fulfil this action.			
HEAD OF RESOURCES						
AUDIT	BANK RECONCILIATION					
Agreed Action (1)	The Finance Manager should liaise with the Development Manager (IMD) to ensure that the changes to the systems / processes that are needed to improve the efficiency and transparency of the income reconciliation are agreed, scheduled and completed.	Paul Loveday	Action will now need to be picked up by Paul Loveday, Interim Finance Manager. He will not have been aware of the action and will need time	Request extension to 30/09/2018	As part of the TechnologyOne implementation, all modules (including cash) have been reconciled. When is now required is the development of appropriate documentation. This is limited impact on the Councils internal control	No further extension.

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 JUNE 2018

APPENDIX 1

	Manager Responsible	Head of Service Position Statement		Responsible Financial Officer		
		Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action	
Implementation Date	30/04/2018 Original Date: 30/09/2016		to address the action.		framework.	
Agreed Action Status	Amber					
AUDIT	PAYROLL 17.18					
Agreed Action (2)	A formal review of the car loan agreement will be undertaken to ensure that the authority is sufficiently protected in the event of staff defaulting on the loan terms.	Clive Mason	Work pressures (T1, Accounts Closure and Restructures) have meant that this deadline has not been achieved. The current scheme needs a full review and it's important that this is done properly.	Request extension to 30/10/2018	The car loan scheme generates a surplus for the council at very marginal cost. However, there is a risk of default within the scheme if someone leaves the council without repaying any outstanding balance – although the risk is marginal. However, all the current controls are operating as expected.	No further extension.
Implementation Date	31/03/2018					
Agreed Action Status	Amber				This is limited impact on the Councils internal control framework.	
AUDIT	FORECASTING ACCURACY AND ASSUMPTIONS					

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 JUNE 2018

APPENDIX 1

		Manager Responsible	Head of Service Position Statement		Responsible Financial Officer	
			Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action
Agreed Action (3)	Formal procedure notes will be documented for forecasting processes approximately one month prior to the implementation of the new FMS system. Guidance will cover the duties of finance staff, the approach that should be taken within the team, and will also include any roles and responsibilities of service managers, including timeframes for key elements of the process.	Paul Loveday	The forecasting module of T1 will be in place by mid-July, user guidelines are being developed. Planned to have “cascade” training by service accountants to managers in respect of forecasting.	Request extension to 30/09/2018	The TechnologyOne ‘Budgeting and Forecasting’ module has taken considerable development. However, with its imminent implementation the procedure notes will be produced when it is rolled-out to services. This is limited impact on the Councils internal control framework.	No further extension.
Implementation Date	31/03/2018 Original Date: 31/12/2017					
Agreed Action Status	Amber					

OUTSTANDING INTERNAL AUDIT ACTIONS AS AT 30 JUNE 2018

APPENDIX 1

	Manager Responsible	Head of Service Position Statement		Responsible Financial Officer		
		Reason for Delay	Revised Implementation Date	RFO Opinion on Impact on Control/Financial Framework	Going Forward Action	
AUDIT	MANAGEMENT OF ILL HEALTH AND SICKNESS 16.17					
Agreed Action (6)	Stress management training Line managers will be suitably trained on stress management awareness so they are better equipped to tackle workplace/other issues that may be causing undue stress and sickness. A review of the Stress Management Policy could be considered at the same time as the review of training to ensure they are aligned.	Cheryl Ward	Stress awareness e-learning module ready to be released, awaiting agreement from Head of Leisure and Health and the Wellbeing Team. Specific actions were taken to target stress within Development and this has been followed up.	Request extension to 31/07/2018	Expected to be implemented imminently, therefore limited impact on the Councils internal control framework.	No further extension.
Implementation Date	31/03/2018 Original Date: 31/01/2017					
Agreed Action Status	Amber					