

AGENDA ITEM: 10

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Meeting	Audit Committee
Date	6 September 2011
Subject	Exception Recommendations Report
Report of	Assistant Director of Finance - Audit and Risk Management
Summary	Members are asked to note the progress against internal audit recommendations.

Officer Contributors	Assistant Director of Finance - Audit and Risk Management
Status (public or exempt)	Public
Wards affected	None
Enclosures	Appendix A Internal Audit Recommendations
For decision by	Audit Committee
Function of	Council
Reason for urgency / exemption from call-in (if appropriate)	Not applicable

Contact for further information: Maryellen Salter, Assistant Director of Finance - Audit and Risk Management 020 8359 3167

1. RECOMMENDATIONS

- 1.1 That the Committee note the contents of the Report and the actions being taken to address some cases of non implementation of recommendations.**

2. RELEVANT PREVIOUS DECISIONS

- 2.1 At the meeting of the Committee on the 17th February 2011 it was decided that a report would be prepared quarterly regarding those internal audit recommendations not implemented.
- 2.2 The Committee also requested that the table of priority 1 recommendations should in future indicate what date recommendations were made to service areas and the implementation date.

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

- 3.1 All internal audit planned activity is aligned with the Council's objectives, particularly the "Better Services with Less Money" priority, and, thus, supports the delivery of those objectives by giving an auditor judgement on the effectiveness of the management of the risks associated with delivery of the service.

4. RISK MANAGEMENT ISSUES

- 4.1 All Internal Audit activity is directed toward giving assurance about risk management within the areas examined. By so doing the aim is to help maximise the achievement of the Council's objectives. Internal Audit does this by identifying areas for improvement and agreeing actions to address the weaknesses.
- 4.2 Internal Audit work contributes to increasing awareness and understanding of risk and controls amongst managers and thus, leads to improving management processes for securing more effective risk management.

5. EQUALITIES AND DIVERSITY ISSUES

- 5.1 Effective systems of audit, internal control and corporate governance provide assurance on the effective allocation of resources and quality of service provision for the benefit of the entire community. Individual audits assess as appropriate the differential aspects on different groups of individuals.

6. USE OF RESOURCES IMPLICATIONS (Finance, Procurement, Performance & Value for Money, Staffing, IT, Property, Sustainability)

- 6.1 When risk, and assurances that those risks are being well managed, is analysed alongside finance and performance information it can provide management with the ability to measure value for money.

7. LEGAL ISSUES

- 7.1 Section 151 Local Government Act 1972- ‘...every local authority shall make arrangements for the proper administration of their financial affairs...’

Regulation 6 of the Accounts and Audit (England) Regulations 2011 - 'A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.'

8. CONSTITUTIONAL POWERS

- 8.1 The Constitution Part 2 Paragraph 3.3 recognises that the annual audit opinion plays an essential part in advising the Council that risk management procedures and processes are in place and operating effectively.

9 BACKGROUND INFORMATION

- 9.1 The Appendix is broken down into those recommendations that have been carried forward from previous Committees and those that were due in quarter 1. Of those carried forward from the previous period 87.5% have now been implemented, with 2 recommendations partly implemented due for revised implementation date of December 2011.
- 9.2 Of those due in quarter 2 all had action taken against delivering the recommendations however 42% had been implemented in full. Of those that are progressing towards completion with none of those that have slipped should be of particular concern to the Committee.
- 9.3 Overall the number of recommendations implemented on time is 60%; this has improved since the last quarter which was reported as 42%. When a recommendation is rated as priority 1 we expect it to be implemented within three months of issue, this is a fast turnaround given the importance of the issue noted. In some instances delivery against this has not been possible due to the work involved or in some cases revisions to policy requiring decisions from Committees. We will work with services to agree deadlines that will satisfy the Audit Committee and be realistic to the service.

10. LIST OF BACKGROUND PAPERS

- 10.1 None.

Legal: MAM

Finance: JH

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Appendix

Summary of Recommendations Followed up	
Due by September 2011	40
Recommendations fully implemented Implementation %	24 (60%)
Recommendations partly implemented	16 (40%)
Not implemented	0

Follow up update report of previous audit recommendations

Audit recommendation	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment at June 2011	Audit Assessment at September 2011
Remote Access Recommendation 1 Review of risks to remote access to be completed. Implementation date: End of March 2011	Information Services (Commercial Directorate)	Formal risk identification and assessment process developed and documented. Review of risks to remote access completed. The network health check penetration testing which included an expert review of the Council's network, the external infrastructure and wireless network had been undertaken and findings and recommendations had been reported.	Partly implemented. Evidence not available of a comprehensive process implemented for risk identification and mitigation.	Partly implemented - position unchanged. Further follow up in June 2011.	Recommendation implemented Related recommendations to address findings had been allocated and were being monitored by the responsible officer. There was a reference in the

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Audit recommendation	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment at June 2011	Audit Assessment at September 2011
					Council's JCAD risk management system to the penetration testing findings at a sufficiently high risk score to ensure ongoing focus and monitoring of progress at a senior management level.
Cashless Parking Recommendation 2 Formalise the arrangements for obtaining services from the provider going forward, and agree processes for ensuring that cashless parking income is correctly accounted on the council's financial system.	Parking (Environment and Operations)	Evidence for confirming the implementation of actions could not be provided to Audit within the agreed timescale of 15 April (first batch) or 15 th May (second batch). There is a delay in the implementation of actions agreed, which has been escalated to the Assistant Director.	Actions partly implemented.	Partly implemented – position unchanged. Further follow up in June 2011.	Implemented Arrangements with Verrus and Finance have been formalised to ensure that cashless parking income is correctly accounted on the Council's financial system.

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Audit recommendation	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment at June 2011	Audit Assessment at September 2011
Cashless Parking Recommendation 3 Formalise the process for reconciliation of income collected by Verrus, and VAT amounts, deposited into the Council's accounts, in conjunction with all relevant parties: Verrus, Finance and Accountancy as well as Cash Book team, for gaining the confidence that collections of income are banked in full in to the Council's Bank account. Reasons for differences identified from such reconciliation should routinely be reported to the Management. A review of VAT accounting for parking income from all-off street sources should be prioritised.		As above	Actions partly implemented.	Partly implemented – position unchanged. Further follow up in June 2011.	Implemented Verrus have provided monthly statement breaking down the monthly transactions between on and off street, service charges and VAT. The Service Finance Office on receipt of the invoice is able to validate the number of transactions for which payment is claimed. A procedure is in place for Finance to undertake a reconciliation of income collected and VAT charged by Verrus.

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Audit recommendation	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment at June 2011	Audit Assessment at September 2011
Cashless Parking Recommendation 4 In the light of the Audit, the current reporting arrangements with the provider to identify improvements, where required, for ensuring that the council is receiving sufficient information for the purpose of monitoring the contract.		As above	Actions partly implemented.	Partly implemented – position unchanged. Further follow up in June 2011.	Implemented Monthly monitoring meeting took place in August and future meetings have been set up to review performance under the contract and address any operational issues that arise.
Cashless Parking Recommendation 5 Robust arrangements for verification of the provider's invoices will be implemented to ensure the number of transactions completed, which inform the pay amount, are confirmed directly from the reconciliation produced by Service Accountants from the Council's SAP accounting system.		As above	Actions partly implemented.	Partly implemented – position unchanged. Further follow up in June 2011.	Implemented On receipt of the invoice and accompanying statement, by the Service Finance Officer, query reports are run on the system to validate the number of transactions claimed hence the value of the payment.

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Audit recommendation	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment at June 2011	Audit Assessment at September 2011
Cashless Parking Recommendation 6 Routine independent checks on the accuracy of the transactions reported (parking spaces sold, and charges levied) by Verrus should be instituted.		As above	Actions partly implemented.	Partly implemented – position unchanged. Further follow up in June 2011.	Implemented A system has been set up whereby a check is undertaken each day to ensure that a sample vehicle registered on the system is actually parked on the street at the location claimed. This check is then logged on a spreadsheet on the shared drive for review by the manager at the monthly meeting.
Leisure Management - Risk: Strategic Service Delivery Recommendation 7 There is a risk that the partnership may not be in line with or meeting Council strategic objectives which may lead to value for money not being achieved and a lack of clarity on the financial approach adopted by the service provide.	Environment	Agreed. The Leisure & Arts Programme Board will continue to oversee and set an overall direction for the service. A Partnership Board (consisting of Council and Greenwich Leisure Limited officers) will be set up to provide a high level forum to discuss strategic issues on a quarterly basis. The partnership	Partly Implemented Confirm receipt of financial report once GLL accounts have been audited. Revised	Partly Implemented Reporting for the open book accounting agreed. Further Action required	Implemented

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Audit recommendation	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment at June 2011	Audit Assessment at September 2011
		review will provide further opportunity to clarify strategic issues such as Closed Book approach etc.	implementation date June 2011	Confirm receipt of financial report once GLL accounts have been audited. Revised Implementation date June 2011.	
Leisure Management – Risk: Operational Service Delivery Recommendation 8 There is a risk of inappropriate or untrained staff being employed; poor equipment, facilities, support services (e.g. food/cafes) being provided which may compromise health and safety of customers leading to potential legal challenge and reputational damage.	Environment	Agreed. A risk log will be drawn up alongside the Action Plan to enable activities to be prioritised and monitored accordingly.	Partly implemented Confirm receipt of catering services audited reports for review and monitor. Revised implementation date: June 2011.	Partly Implemented Monthly audit's now include Staff Training Records and High Risk Equipment checks. Risks have been recorded in the JCAD Risk system. Further Action required Confirm receipt of catering services audited reports for	Implemented Catering Services audited reports have been received from GLL for service review and monitor.

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Audit recommendation	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment at June 2011	Audit Assessment at September 2011
				review and monitor. Revised Implementation date June 2011.	
Recommendation 9: Leisure Management - Risk: Performance Management There is a risk of poor decision making and financial loss if poor performance of the contractor (and therefore service delivery) is not identified or rectified.	Environment	Agreed. Key Performance Indicators will be established, monitored, validated where necessary and reported regularly. Poor performance will therefore be identified and rectified.	Partly implemented Review of risk to be completed following receipt of financial report and audited accounts for catering services. Revised implementation date: June 2011.	Partly Implemented Risk will be mitigated following receipt of financial report and audited reports for catering services. Further Action required Review of risk to be completed following receipt of financial report and audited accounts for catering services. Revised	Implemented

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Audit recommendation	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment at June 2011	Audit Assessment at September 2011
				Implementation date June 2011.	

Audit Title and Recommendation / Risk	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment September 2011
<p>Recommendation 10: Blue Badge - Risk: Data Recording –</p> <p>Without identifying necessary management information and statutory data requirements effectively and in the absence of robust systems for capturing information, including accurate data processing, there is a risk that necessary information may not be available to monitor service delivery effectively and that fraud or error may not be prevented or detected.</p>	Adult Social Care and Health	<p>Agreed.</p> <p>a) Management information requirement on statutory areas and other operational areas will be identified in order to establish an effective framework of management information and reporting.</p> <p>b) Data requirements will be specified to ensure effective capturing of management information on the database system. The data base will be amended to ensure the effective capturing of data and report generation.</p> <p>c) Routine data quality checks will be implemented to ensure the accuracy and completeness of records on the database system.</p>	<p>April 2010</p> <p>Partly implemented:</p>	<p>Recommendation no longer applicable.</p> <p>The Blue Badge administration was transferred to the Customer Service Department on 01/04/11 from Adult Social Care and Health. Since then the Blue Badge Improvement Scheme (BBIS) has been launched, which will centralise the administration and production of Blue Badges using a new nationwide database run by Northgate. This new system will go live in January 2012 but will be available for use from November 2011. In light of this imminent change, management will continue to use the old system and undertake data quality checks until the centralised BBIS systems takes over fully in January 2011. This will prevent the problems and resource waste associated with</p>

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Audit Title and Recommendation / Risk	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment September 2011
				<p>migrating the data three times from the old system to the new system very briefly and then to the Northgate centralised system from November 2011.</p> <p>As a result in the change of the risks Management will:</p> <ul style="list-style-type: none"> - identify potential risks and mitigating actions in relation to the Council's responsibility for administrating any process of the new system; - record risks in the JCAD risk management system; - review and monitor risks. <p>Internal Audit, as part of the audit planning process for 2012/13 will consider a full review of the new Blue Badge Scheme.</p>
<p>Recommendation 11: Environmental Health – compliance with the Provision of Services Regulation 2009</p> <p>Ensure compliance with the Provision of Services Regulation 2009 regarding facility to apply for licences electronically, using the prescribed web portal.</p>	Environment Health	The action relating to the availability of an electronic system to make and pay for licence applications through an on-line portal is still not met. There are some it dependencies to achieve this outcome.	<p>Not implemented in full</p> <p>Deadline: June 2011</p>	<p>September Audit Committee</p> <p>Partly Implemented</p> <p>The payment engine has now been activated, but the web pages need to be deployed on Barnet Online to enable visitors to make an application and the</p>

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				<p>relevant links made on the ELMS site. This has been escalated to the Assistant Director for IT Services.</p> <p>Further action: Establish clear timeline for the completion of the outstanding tasks through the Web Transformation Project to ensure that the Council achieves legal compliance.</p> <p>Revised implementation Date: November 2011.</p>
<p>Recommendation 12: Equalities – Review of Equality Scheme Recommendation</p> <p>The Council should review the Equality Scheme on a regular basis in light of changing needs and priorities.</p> <p>Where the Council's Equality Scheme is not reviewed on an annual basis, there is an increased risk that the equality agenda is not in line with the corporate plan and not fit for purpose.</p>	<p>Strategy - Assistant Chief Executive</p>	<p>The council LBB has published an Equality Scheme on its website covering the period 07-08 to 10-11. The scheme has not been refreshed since 07-08 however an annual report was presented to Cabinet covering the period of 08-09.</p> <p>Following the implementation of the Equality Act 2010 and the new public sector equality duty the Equalities and Human Rights Commission has confirmed that public bodies will no longer be required to publish an Equality Scheme.</p>	<p>Partly implemented</p>	<p>September Audit Committee Recommendation - no longer applicable following the implementation of the Equality Act 2010.</p> <p>Equality objectives will be integrated as part of the finance and business planning round for 2012/13. This would ensure that equalities would be placed at the heart of the council's streamlined approach to business planning, but more importantly that progress of meeting equalities objectives would be monitored and scrutinised through the</p>

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Audit Title and Recommendation / Risk	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment September 2011
		<p>Instead, they will be required to publish objectives that they reasonably think are achievable and are able to meet one or more aims of the general equality duty. Equality objectives will be integrated as part of the finance and business planning round for 2012/13.</p> <p>Services have been asked by Cabinet to review their 2011/12 budget proposals to check whether they had made the correct equality assessments as part of the continuing nature of the public sector equality duty using an equality analysis tool and a legal briefing on the new public sector equality duty. Services will then need to use that learning to inform the identification of proposals for 2012/13.</p>		council's accountability framework and performance cycle.
<p>Recommendation 13: Independent Provider Performance (SEN) – Contract Procedure Rule (CPR) compliance Recommendation</p> <p>All contracts/agreements should comply with the Council's Contract Procedure Rules.</p>	Inclusion (Children's Service)	We are in the process of preparing a DPR for exemption of Contract Procedure rules for the procurement of SEN placements. This will include the signing thresholds for the individual contracts, the plan being to have the Head of Service to sign each contract, regardless of value.	<p>Not implemented in full.</p> <p>Deadline: June 2011</p>	<p>Management agreed the following recommendations:</p> <ol style="list-style-type: none"> 1. Review all placements to see which have contracts or not (complete) 2. If not able to immediately get a contract in place,

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		<p>We are reviewing the National Contract for Placement of Children & Young People to be used across all of the current and future placements.</p> <p>For all support services, which exclude placements, i.e. therapies & specialist packages the plan is to carry out a scope of work and draw up contracts where appropriate.</p> <p>This is a major piece of work and would require some time to plan and implement, however, some of this work is underway and I would propose that this be reviewed at the end of June 2011.</p>		<p>write to all providers without a contract seeking assurance that they are delivering to the statement (complete)</p> <p>3. Produce a written process for making placements and getting a contract in place for all new placements (complete)</p> <p>4. Produce a written contract monitoring protocol to include process for spot checks (complete)</p> <p>5. Get contracts in place for all placements (by December)</p>

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Audit Title and Recommendation / Risk	Responsible Area	Response from Management	Audit Assessment at March 2011	Audit Assessment September 2011
<p>Recommendation 14: Budgetary Control - Budget approval and revisions (including virements) Recommendation</p> <p>Children's Service should develop a Scheme of Delegation, to formally document financially delegated powers within the Directorate. The Scheme should be developed in line with the Council's Financial Regulations. The Scheme should also indicate which officers will be delegated the financial delegated powers in the absence of key officers. The Scheme should be approved and reviewed periodically. Furthermore, relevant staff within Children Services should have access to and an awareness of the Scheme of Delegation.</p>	Children's Service	The scheme of delegation is being finalised. It is being checked to ensure it accords with the revised SAP approval process and is scheduled to be approved by the Senior Leadership team on the 23rd May 2011.	<p>Partly Implemented</p> <p>Further action required: to publish the scheme of delegation and ensure staff have access to and an awareness of the Scheme of Delegation.</p> <p>Implementation Date: June 2011</p>	<p>September Audit Committee Implemented</p> <p>Scheme of delegation has been published on the Children's Service intranet.</p>
<p>Recommendation 15: CT, NNDR, HB - Pericles Replacement Data conversion</p> <p>Concerns and issues with the overall quality of conversion outputs should be resolved (e.g. through confirming Civica's contractual responsibility for this activity and improved matching of OpenRevenues data requirements to Pericles data).</p> <p>The data and the level of detail of data that needs to be reconciled between Pericles</p>	Revenues	There are still ongoing issues being addressed by the team to ensure the proper conversion of data.	<p>Partly implemented</p> <p>Implementation date: August 2011</p>	<p>September Audit Committee Recommendation implemented.</p> <p>The new Revenues and Benefits system, OpenRevenues, went live in February 2011.</p> <p>Concerns and issues with the overall quality of conversion outputs remained an ongoing issue through-out the project.</p>

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<p>and OpenRevenues and the required percentage matching that needs to be achieved as part of conversion acceptance testing needs to be agreed.</p> <p>Conversion reconciliation exercises between agreed key OpenRevenues and Pericles data should be formally undertaken and signed off in line with above agreed criteria.</p>				<p>There was evidence that Council Tax and Benefits reconciliation exercises were undertaken before and at go-live which provided satisfactory assurances as to the quality of some converted data.</p> <p>Officers had completed sufficient work prior to go-live to meet the recommendation.</p>
<p>Recommendation 16: Safer Recruitment - CRB and ISA Checks -</p> <p>Further guidance and monitoring should be implemented to ensure that:</p> <ul style="list-style-type: none"> • All Job Descriptions explicitly highlight the level of check that is required for that role. 	Human Resources	<p>A review has been completed with line managers to identify specific posts that require a CRB check, and SAP system updated with an indicator that confirms that the post requires a CRB.</p> <p>Following that work an additional exercise is due to complete by the end of June 2011, to review and confirm whether any individual in a CRB specified post has a valid CRB in place, and the SAP record updated accordingly.</p> <p>Posts are reviewed at the point the post holder leaves the organisation and at the start of the recruitment process the hiring manager is required to specify if the post requires a CRB</p>	<p>Partly Implemented</p> <p>To review and confirm whether any individual in a CRB specified post has a valid CRB in place, and the SAP record updated accordingly.</p> <p>Implementation date: June 2011</p>	<p>September Audit Committee Implemented</p> <p>The process for the identification of posts where a CRB is required has been completed and action taken to ensure that the postholder in identified positions are in possession of a current CRB.</p>

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Recommendations due for quarter 1 2011-12:

Audit Title and Recommendation	Responsible Area	Response from Management	Audit Assessment
<p>Recommendation 1: Learning Disabilities (LD) Reviews Recommendation - Timely Review of care packages</p> <p>Management should:</p> <ul style="list-style-type: none"> - ensure that annual reviews are undertaken and completed in a timely manner. - identify and prioritise the backlog of reviews. <p>Strengthen quality assurance checks for ensuring that annual reviews are undertaken - for example, management should regularly extract and review a report of the outstanding annual reviews to be undertaken.</p>	<p>Learning Disabilities Social Care (Adults Social Care and Health)</p>	<ol style="list-style-type: none"> 1. Requested different format for the "Review Due" information, from Information team as it was felt that the format was not user friendly and did not support the business 2. Reviews prioritised by need regarding Safeguarding, Complaints and Duty referrals; not always by time 3. Managers confirm performance through supervisions 4. Objectives set for staff in Performance reviews re: Reviewing and also recording 	<p>September Audit Committee</p> <p>Partially implemented A process has recently been developed to identify and prioritise the backlog of reviews for LD Residential clients only.</p> <p>Further action: Identify backlog of reviews for all LD clients and ensure that these are undertaken and completed in a timely manner.</p> <p>Revised implementation date: November 2011</p>
<p>Recommendation 2: Data Quality - Recommendation – Systems and Processes</p> <p>Management should ensure that all relevant information is recorded and documentation saved in key systems. This should ensure that there is a complete documentary management trail to support the personal budget / safeguarding processes and provide evidence to support the calculations and checks that</p>	<p>Transformation and Resources (Adults Social Care and Health)</p>	<p>Since the issue of the Internal Audit Report on Data Quality, Heads of Service (CSD) have been collaborating and working closely with colleagues in CSD and other Divisions to ensure implementation of the "Management Response" i.e. a proper audit trail (for clients receiving Self Directed Support) including:</p> <ol style="list-style-type: none"> 1. Responsibility for ensuring correct recording of PBs is one of objectives in Team Managers' Performance Review 2. Staff in CSD are undergoing mandatory training on use of SWIFT & WISDOM to record 	<p>September Audit Committee</p> <p>Partially Implemented Management have taken action to inform Managers of their responsibilities concerning data quality requirements. The Information Team is undertaking sample check of case records and following up data quality issues with relevant Service Teams.</p> <p>Audit sample check of ten July personal</p>

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have been taken place to meet the requirements for both indicators.		<p>PBs</p> <p>3. Staff in CSD are undergoing further mandatory training on personalisation process</p> <p>4. Managers in CSD are attending workshop on 29 June to agree client journey in relation to Support Planning</p> <p>5. New more user friendly support plan has been designed and launched to support service users and staff</p> <p>6. Personalisation process and practice benchmarking visits to other councils are being organised for key staff</p> <p>7. Spot checks on standard of recording are underway</p>	<p>budgets cases revealed documentary management trail for only half of the records examined.</p> <p>Further Action</p> <p>As per the recommendation, management to continue monitoring recording of information and saving documentation in key systems to ensure that there is 90% compliant at the next follow-up for the recommendation to be assessed as implemented.</p> <p>Revised implementation date: November 2011.</p>
Recommendation 3 as above	Transformation and Resources (Adults Social Care and Health)	<p>Since the issue of the Internal Audit Report on Data Quality, the Safeguarding Adults Manager has been working closely with colleagues in CSD and other Divisions to ensure implementation of the "Management Response" i.e. a proper audit trail and compliance with relevant actions from the pan-London agreement on Adults Safeguarding, including:</p> <p>1. The Safeguarding Adults Officer is conducting an internal audit of safeguarding work and reporting to Heads of Service (Care Services Delivery) for any necessary management action.</p> <p>2. Summary Reports outlining themes arising from audit findings are presented to Head of Service Management Meetings when action is needed across the whole service.</p> <p>3. An improvement in record keeping is a target within Team Managers Performance Review.</p>	<p>Implemented</p> <p>Management have taken action to inform Managers and staff of their responsibilities concerning data quality requirements.</p> <p>The service is undertaking audit of sample case files to confirm compliance with service standards and procedures.</p> <p>Audit sample check of five case records confirmed:</p> <ul style="list-style-type: none"> - that the Safeguarding Adults Team Managers are completing the checklists accurately; - correct recording of information and saving documentation in key systems to

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		<p>4. Social Workers are required to ensure that safeguarding decisions taken in supervision meetings and via other discussions with managers are recorded in profile notes (SWIFT) to evidence management involvement in the process.</p> <p>5. All staff were instructed to cease practice of saving documents to their areas of the shared drive and to upload information to Wisdom/ Swift as appropriate.</p> <p>6. Heads of Service are doing spot checks on Wisdom recording.</p> <p>7. A staff briefing on recording information on SWIFT and Wisdom will be held at a staff development session on the 13th July.</p> <p>8. The Safeguarding Adults Team are monitoring checklists and auditing a sample to ensure accuracy of managers' entries.</p> <p>9. The Recording Procedures are being reviewed.</p> <p>10. Staff have attended training regarding the development and recording of Personal Budgets and members of the Information Team have attended Learning Disability SW Team meetings to answer questions and help problem-solve.</p>	<p>provide an audit trail showing actions taken for each case record.</p>
<p>Recommendation 4: Freedom of Information – FOI Information Requests</p> <p>.The S&IR Team should take steps to remind Link Officers that they:</p> <ul style="list-style-type: none"> - comply with statutory timescales under 	<p>Standards & Information Rights Team</p>	<p>FOI training was provided to Link Officers on 21 and 23 June 2011 which covered the statutory timescales.</p> <p>An email was sent on 24 June 2011 to Link Officers which covered point (iii).</p>	<p>September Audit Committee</p> <p>Partly Implemented</p> <p>FOI Link Officers informed of audit findings through e-mail communication and reminded to comply with statutory timescales.</p>

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<p>the FOI and EIRs when responding to a request;</p> <p>The procurement of a new FOI database should allow for more effective tracking and monitoring requests.</p>		<p>Emails were sent on 7 July 2011 to Link Officers covering (i) to (iv).</p> <p>All four matters will be followed up with Link Officers at the Link Officer Forum on 23 July 2011.</p>	<p>FOI response times are a Corporate Plan indicator. For the last quarter, there were 52 requests responded outside the statutory timescales, resulting in 74% achieved against the indicator target of 90%. It is noted that the service has received an increase in more complex FOI requests.</p> <p>Further Action: Continue to monitor statutory timescales and follow-up reasons for non-compliance with Link Officers, with Assistant Directors support.</p> <p>Revised implementation date: November 2011.</p>
<p>Recommendation 5: The S&IR Team should take steps to remind Link Officers that they:</p> <ul style="list-style-type: none"> - record the date the request is received by the Council and not the date the request is passed to them for processing. - record the actual number of days taken to deal with the request; this will assist to monitor time scales met. 	Standards & Information Rights Team	As above	<p>Implemented Sample check of FOI requests confirmed that Link Officers were recording:</p> <ul style="list-style-type: none"> - the request date received by the Council; - the actual number of days taken to deal with the request when closing a request on the system, - acknowledgments of requests onto the FOI system
<p>Recommendation 6: Business Continuity – Corporate Support business continuity Plans IT Provision</p>	Corporate Governance	<p>Corporate Business Continuity templates obtained from both IT and Commercial Services.</p> <p>Reviewed but plans do not immediately provide</p>	<p>September Audit Committee</p> <p>Partly Implemented</p>

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Audit Title and Recommendation	Responsible Area	Response from Management	Audit Assessment
<p>and accommodation Recommendation</p> <p>The Head of Insurance should co-ordinate the preparation and finalisation of Corporate Support IT and Accommodation business continuity Plans.</p>		<p>solution.</p> <p>Meeting with Zurich Municipal Regional Manager 27 June 2011 to discuss external support option for corporate Business Continuity.</p> <p>Proposals due by 8 July 2011.</p> <p>Options received and discussed with Commercial Director 18 July 2011.</p> <p>Meeting with Interim IS Transformation Manager and Information Security Manager 18 August 2011. Agilisys report considered. Business Value Matrix and Disaster Recovery will direct corporate recovery actions however the solution will not be implemented for a further 3 months – December 2011. This risk is known and accepted by the business and a corporate plan will not assist until the solution is in place. Corporate BC IT plan to be incorporated into DR solution.</p> <p>Meeting with the Interim AD - Estates scheduled for 7 September to follow up discussion re documenting accommodation strategy in response to BC.</p> <p>This recommendation is dependant on recommendation 9 being implemented.</p>	<p>The Head of Insurance has commenced co-ordination of the development of the relevant business continuity plans through engagement with the relevant officers in IS and in the Commercial Services Directorate.</p> <p>Dates for the finalisation of the IT and Accommodation business continuity plans have not been provided and there is no evidence of arrangements to monitor delivery to finalisation.</p> <p>Further Action</p> <p>Agree dates for finalisation of the IT and Accommodation business plans and establish a governance process to monitor progress and co-ordinate delivery to finalisation.</p> <p>Revised implementation date: 31 January 2011</p>
<p>Recommendation 7: Business Continuity - Corporate critical activity business continuity Plan testing Recommendation</p> <p>The Head of Insurance should co-ordinate and undertake testing of business continuity Plans for critical activities and report testing outcomes (for lessons</p>	Corporate Governance	<p>Meeting with Zurich Municipal 27 June 2011 to discuss external support option for corporate BC and implementing suitable risk led testing regime. ZM offered to review current arrangements and advise.</p> <p>Documents emailed to ZM 30 June 2011.</p> <p>Reference to testing made to BC leads at Risk and Fraud Forum Meeting 30 June 2011 and</p>	<p>September Audit Committee</p> <p>Partly implemented</p> <p>The Head of Insurance has started co-ordinating the testing of business continuity plans for the Council's critical activities with plans to undertake testing for Services on a phased and risk basis.</p>

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<p>learned purposes) to the relevant Service business continuity Leads</p>		<p>followed up in email to all leads 5 July 2011. Further support to be investigated eg neighbouring borough/peer review. Options received and discussed with Commercial Director 18 July 2011. Safeguarding (Children and Adults), Accommodation, IT/Comms and some E&O identified for first phase testing. Peer partnership identified with London Borough of Islington. Meeting held with Islington's Emergency Planning Manager and BC Manager on 18 August 2011. BC Manager is BS25999 accredited and has delivered tests at previous London Boroughs. Testing plan discussed, outcomes, format and venue etc. Test date set for 3 October 2011. Schedule of meetings to finalise arrangements with Islington over coming weeks.</p>	<p>The development of test plans and actual testing still has to start.</p> <p>Further action Develop testing plans and undertake testing of business continuity plans for the Council's critical activities in line with the recommendation and agreed action.</p> <p>Revised implementation date: 31 October 2011</p>

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Audit Title and Recommendation	Responsible Area	Response from Management	Audit Assessment
<p>Recommendation 8: IS Strategy / Business Continuity / Disaster Recovery – System Resilience Recommendation</p> <p>Management should consider improving network availability through identifying any single points of failure within the Council's network and implementing appropriate resilience features to reduce the impact of the loss of the primary IT equipment.</p>	Information Systems	<p>The Transformation Manager has completed an assessment and identified the loss of the data centre as the single point of failure. This risk is recorded on the council's risk management system. In addition to this, IS will explore with the business if further investment from each service is required to improve resilience with individual services.</p> <p>The Library system (VUBIS) is now fully backed up and a cost/risk analysis on further resilience has been carried out. A full design and specification for disaster recovery to utilise the Council's Hendon Library Data Centre has been prepared by the Infrastructure Service provider and has yet to be approved in detail. IS has an approved £1m budget, under which to procure a solution that fits existing support capacity and fits any future service delivery model under the New Support Customer Service Organisation (NSCSO) programme.</p> <p>A resolution is still being sought on future infrastructure requirements.</p>	<p>September Audit Committee</p> <p>Partly Implemented The single point of failure has been identified, and implementation is planned for resilience features to reduce the impact of the loss of the primary IT equipment.</p> <p>Further Action: IS to discuss further resilience requirements with customers by November 2011, to enable customers to choose if additional investment is required to improve resilience for their service.</p> <p>IS to secure guidance on the procurement of the disaster recovery solution and to obtain approval for the procurement process from the Director of Commercial Services by September 2011. IS to implement the solution by April 2012.</p> <p>Revised implementation date: April 2012</p>
<p>Recommendation 9: IS Strategy / Business Continuity / Disaster Recovery – IT BCP Development - Recommendation</p>	Information Systems (Commercial Services)	Interviews have been carried out with the business and compiled customer feedback on day-one-scenario recovery, and this has been fed into the IS Transformation Plan as an action to implement appropriate disaster recovery to	<p>Partly Implemented Critical systems and their dependencies have been formally identified, prioritised, documented and agreed in consultation with representatives from the critical</p>

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Audit Title and Recommendation	Responsible Area	Response from Management	Audit Assessment
<p>Management should ensure that the critical systems and their dependencies are formally identified, prioritised, documented and agreed in consultation with representatives from the critical business activities.</p> <p>Furthermore, management should ensure that the Recovery Time Objective (RTO) and Recovery Point Objective (RPO) are defined and agreed for each IT system.</p> <p>The prioritised list of critical services, systems and their dependencies (including their RTO and RPO) should be included in the IS level Business Continuity / Disaster Recovery Plan.</p>		<p>support the council Business Continuity plan for bringing up key processes. The design of the IS disaster recovery plan is based on Recovery Time Objectives (RTO) work for critical systems.</p> <p>IS has undertaken an RTO analysis, and have produced a list of IT services requiring restoration to deliver the 51 critical business services: these are being designed into the IS disaster recovery solution. The deadline is September 2011 for delivery of the design and specification for the disaster recovery solution.</p> <p>With regards to Recovery Point Objectives (RPO), there is currently some debate within the business as to where responsibility for RPO lies. The Transformation Manager will consult with the Transformation Programme Board and the Programme Sponsor to obtain agreement on this point.</p>	<p>business activities.</p> <p>Recovery Time Objectives have been identified.</p> <p>Further Action: The Recovery Time Objectives will be included in the IS Disaster Recovery solution.</p> <p>The Recovery Point Objectives (RPO) issue will be raised and resolved, with a clear decision on where responsibility lies and an action plan for either commencing or handing over the work will be prepared by October 2011. Revised implementation date: October 2011</p>
<p>Recommendation 10: Special Needs Placements - Compliance with Data Protection Requirements</p> <p>Management should:</p> <ul style="list-style-type: none"> - take immediate action to review current documents held within the office and storage area to ensure that these are kept 'secure'. - remind all staff to protect personal data in their possession in line with the: 	<p>Advocacy & Monitoring team (Children's Service)</p>	<p>Lockable cupboards have been provided, all files are now securely stored. Recent spot checks confirmed compliance.</p> <p>Specific Data Protection briefing completed for the SEN performance team.</p> <p>SEN staff also part of wider Children's Service data protection briefing.</p>	<p>September Audit Committee Implemented</p> <p>Spot check confirmed all files are now securely stored in lockable cupboards and the Corporate 'Clear Desk Policy' is being followed by SEN Staff.</p>

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<p>Council's Data Protection Staff Guide <i>(secure all personally identifiable information when not in use (e.g. lock away client files at the end of the day) and</i></p> <p>Information Security Policy – Appx A – Item 2 <u>Documents and files - Information</u> <i>Staff should secure files, papers and data media (disks, CD's, memory sticks etc.) as these may contain confidential, sensitive and/or personal information. Staff should adopt a 'clear desk policy' out of office hours and during the day when they are not at their desk for long periods.</i></p>			

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Audit Title and Recommendation	Responsible Area	Response from Management	Audit Assessment
<p>Recommendation 11: Risk Management - Risk Analysis – Risk identification (Children's Service)</p> <p>The comprehensive identification of all risks which could compromise service delivery should be undertaken as part of annual Business Planning and on an ongoing basis thereafter as appropriate. Ongoing reviews of the risk register should be undertaken to ensure the inclusion of all relevant risks.</p>	<p>Policy, Planning and Performance in Children's Service</p>	<p>Risk management briefings took place for managers on Monday 9 May, Tuesday 10 May, Wednesday 11 May and Thursday 14 May. A total of 31 managers attended.</p> <p>All team plans are to include risks. These plans are sent to the Performance and Data Management team who review the risk registers.</p> <p>All service risks are being reviewed quarterly by SMT. Monitoring.</p> <p>A monthly review of the service risk register is carried out by the Performance and Data Management Team to ensure that it captures all the service risks.</p>	<p>September Audit Committee</p> <p>Partly implemented</p> <p>A quality review process for monitoring the quality of risk identification in operational team plans had started but had not been completed.</p> <p>The quality review process will:</p> <ul style="list-style-type: none"> - ensure that team plan risks were identified for the relevant Barnet Children and Young People's Plan (2011 update) priorities, for inclusion in/escalation to JCAD, where appropriate. - identify the need for further briefing sessions, with a particular focus on instances where quality review issues around risk identification were identified and the respective manager(s) had not attended briefing sessions. <p>Further action:</p> <p>Complete the quality review of team plans to assess how effectively managers identify risks and to assess (and deliver where appropriate) where further risk briefing / training is necessary.</p> <p>Revised Implementation Date</p> <p>Completion date: 30 September 2011</p>

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Audit Title and Recommendation	Responsible Area	Response from Management	Audit Assessment
<p>Recommendation 12: Debit / Credit Cards – Security of Cardholder Information</p> <p>Management should ensure that the guidance is clear, robust and defines the control environment that should be in place for staff operating the debit/credit card systems both for where cardholder is present and where cardholder is not present.</p>	Revenue (Deputy Chief Executives)	<p>A procedure note on handling payments made by credit and debit card from Barnet's customers was issued by the Head of Finance to relevant section managers by email on 30 June 2011.</p> <p>The section managers demonstrated to the Head of Finance that they had then cascaded this guidance to staff operating the debit/credit card systems.</p> <p>The policy and the emails cascading it have been shown to Internal Audit.</p>	<p>September Audit Committee</p> <p>Fully Implemented Management have clearly defined the control environment and circulated guidance to relevant staff operating the debit / credit systems.</p>
<p>Recommendation 13: Debit / Credit Cards – Contractual Agreements</p> <p>Management should ensure that there are written contractual agreements which sets out terms and conditions, responsibilities of both parties, service specification etc. Contractual agreements should be readily available for review in the event of a query.</p>	Revenue(Deputy Chief Executive)	<p>It has not been possible to obtain contact copies as not all machines have contracts in place. Therefore a tendering exercise is in process, led by the Head of Finance, in order to standardise the contract arrangements for all machines.</p> <p>A timeline for this process has been produced, with tenders received in August, an evaluation of tenders in September and the new contract expected to be in place by November.</p>	<p>Partly Implemented A tendering exercise is underway to have a written contract in place by November 2011.</p> <p>Further Action: Complete the tendering exercise and have new contract by November 2011.</p> <p>Revised implementation date: November 2011.</p>
<p>Recommendation 14: Capital Programme – Investment Appraisal Board (IAB)</p> <p>A decision on the ongoing operation of the IAB should be taken and implemented so that future / new and approved capital schemes are subject to the appropriate scrutiny.</p>	Strategic Finance (Deputy Chief Executive)	A series of Investment Appraisal Boards have been set up and are meeting over the next 3 weeks to review the capital programme. The last meeting is scheduled for 21st July at which point the recommendation will have been actioned.	<p>September Audit Committee Recommendation: Implemented The Invest Appraisal Board (IAB) now operates to review and challenge progress, delivery and viability of schemes in and introduced to the Council's capital programme.</p>

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<p>Recommendation 15: Recruitment HR / Payroll – SAP Access and Exception Reporting</p> <p>SAP access should be reviewed to ensure that officers only have access to the tasks required for their role.</p> <p>Where this is not possible, exception reporting should be introduced, on a risk basis, to detect and challenge related processing actions or inappropriate access.</p>	<p>Human Resources (Deputy Chief Executive)</p>	<p>Head of HR Service Delivery in conjunction with SAP Support & Business Systems Manager have instigated a full review of the current HR & Payroll Roles within SAP including reviewing SAP Profile access and those who have access.</p> <p>An initial 'HR Roles & Responsibilities Review' Paper (attached) has outlined the principles to adhere to the Management Action.</p> <p>Work remains on-going with the SAP Support Team, Head of HR Service Delivery and Pay & Data Manager working on the detailed implementation of the Review Paper. Meetings take place every Friday to assess progress with implementation.</p>	<p>September Audit Committee Recommendation implemented.</p> <p>A detailed review of HR SAP access has commenced through the development of the HR Roles and Responsibilities Review document which refers to the principles behind the setting of HR access in SAP.</p> <p>A review of the document and discussion with the responsible officers confirmed plans:</p> <ul style="list-style-type: none"> - to prevent access, where appropriate and - restrict access to separate processing and ensure processing in line with role requirements, in particular for roles involving HR (updating employee data) and Payroll (updating pay type data) <p>The document and discussion also confirmed plans for exception reporting for independent review which will include non-standard changes to pay and extend current arrangements for checking non-ESS (Employee Self-Service) changes to bank details.</p>

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<p>Recommendation 16: Treasury Management – Data security and backup arrangements</p> <p>The use of unencrypted laptops and unencrypted memory sticks poses a risk of loss of data and should be discontinued. Compliance with the Council's information Security Policy and requirements of the Information Commissioner should be ensured.</p> <p>The banking system should be accessed from a networked system, using a web based banking application, instead of two standalone (unencrypted) laptops. This will provide secure business continuity arrangements and minimise the risk of data loss.</p>	<p>Strategic Finance (Deputy Chief Executive)</p>	<p>The recommendations have been implemented in full, IT have encrypted the laptops in use in Treasury management. IT was consulted during this process.</p> <p>All data is backed up on a regular basis.</p>	<p>September Audit Committee</p> <p>Recommendation implemented.</p>
<p>Recommendation 17: Street Lighting – Performance (Customer satisfaction surveys)</p> <p>Part 1 - Monitoring arrangements should include ensuring that the contractor undertakes all customer satisfaction surveys and assessing the extent of relief in the light of ongoing non-performance by the contractor.</p> <p>Part 2 - Resident feedback should be analysed and issues addressed as necessary.</p>	<p>Highways - Environment Planning and Regeneration (EPR)</p>	<p>The Authority had already requested BLS to implement the Annual Survey for Year 5 and this was completed as planned during April 2011.</p> <p>In order to avoid adjustments the Authority also requested x4 separate blocks of Annual Survey forms be distributed to provide some data for Years 1 to 4, albeit carried out in Year 5 – these have also been completed resulting in a total of 2,500 Annual Survey forms having been delivered since the beginning of the year.</p> <p>To date only x19 forms in total have been returned by residents, less than 1%. For Year 5 we have received just x2 forms returned, less than</p>	<p>September Audit Committee</p> <p>Partly implemented</p> <p>There was evidence that the annual surveys required in terms of the PFI contract had been undertaken.</p> <p>A process for undertaking the monthly CIP and post CIP (Annual Investment Programme) surveys was confirmed. Evidence that the process was undertaken had been requested from the PFI contractor and still had to be provided.</p> <p>Further Action</p>

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		<p>0.5%.</p> <p>Returns have been logged on the attached Survey Schedule but we have not yet concluded how these will be analysed, or by whom.</p>	<ol style="list-style-type: none"> 1. Obtain evidence that monthly surveys for March April May 2011 (CIP) and May June 2011 (Post CIP) were delivered by contractor. 2. Approach the relevant officer to agree a way forward for analysis of returned customer satisfaction surveys. 3. Confirm decision, as applicable, on the future application of the contract requirement process for sending out surveys and the analysis of survey responses owing to poor resident response rate and need to focus on higher priority tasks. <p>Revised Implementation Date Completion date: 30 September 2011</p>
<p>Recommendation 18: Parking – Strategy - implementation</p> <p>A robust performance management and monitoring framework should be identified and incorporated within the strategy to ensure effective implementation of the strategy. Team plans for relevant services should be aligned to achieving the objectives of the strategy.</p>	<p>Parking - Environment</p>	<p>There is, however, a clear drive from leading Members to optimise the business efficiency of the service and to maximise income. This is used as a proxy objective and service plans aimed at delivering this are already showing success. Risk Registers and corresponding issue logs have been implemented for the various areas of the service to improve performance and monitoring.</p> <p>Action Agreed: We will identify and implement an updated Income Recovery Plan which will include robust monitoring targets.</p>	<p>September Audit Committee Implemented</p> <p>The overall Strategy for the Parking service is set out in the Parking and Enforcement Plan section of the Local Implementation Plan that the Council agrees with Transport for London.</p> <p>The Parking Service Team Plan 2011-12 (STP) specifically links the activities of the service with Corporate Priorities and Strategic Objectives.</p>

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		<p>Routine monitoring will be undertaken, and reported to the Director to ensure the Parking Service continues to provide good value for money and achieves its objectives.</p> <p>Team plans for 2011-12 will be aligned to achieving the targets identified.</p>	<p>The STP also provides a framework for monitoring progress with weekly reports being provided to Directors and to the Cabinet Member.</p>
<p>Recommendation 19: Parking – Financial Planning and performance –</p> <p>Improve the overall arrangements to support financial planning. To achieve this, the service should obtain an understanding of the key drivers that impact significantly on the service's budgets and operations. Monitoring should be undertaken to evaluate the service's success on achieving outcomes and delivering value for money.</p>	<p>Parking - Environment</p>	<p>The key driver for income is the activity levels relating to street enforcement and the main focus of the management team appointed in 2010 is increasing the input resource and improving its effectiveness. Weekly income reports are showing the value of this approach. The Parking Service is currently undertaking an Income Recovery Plan which leads into the Parking Options work stream. Works being undertaken as a part of this process will mitigate and manage this.</p> <p>Action Agreed: As per Recommendation 1.</p>	<p>Implemented</p> <p>Financial planning for 2011-12 involved having in place target income broken down into four main streams, profiled across the year, and the model validated by Finance. Weekly monitoring and reporting takes place to ensure activity levels are maintained and income opportunities maximised.</p> <p>Progress is reported weekly to Directors and to the Cabinet Member to ensure the Parking Service continues to provide good value for money and achieves its objectives.</p>
<p>Recommendation 20: Parking – Financial recovery</p> <p>A robust action plan of measures to contain the shortfall on the contribution from the SPA budget within the projected £1.3M should be produced and arrangements should be implemented to monitor the achievement of actions. The service should show clear</p>	<p>Parking - Environment</p>	<p>An action plan is in place and the leading elements are already delivering value with a positive return of over five times on investment in overtime and the use of agency staff. Risk registers relating to BAU (individual areas of the service) have been established to mitigate local risk and minimise impact onto the IRP. Risk Registers associated with each work stream within the IRP have also been initiated.</p>	<p>Implemented</p> <p>An Income Recovery Plan is in place and this is monitored at service level. Weekly monitoring and reporting takes place to ensure activity levels are maintained and income opportunities maximised.</p> <p>Updates on SPA Income for 2011/12</p>

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documentation on how the income targets can be achieved and risks mitigated.		Action Agreed: As per Recommendation 1. Additionally, Risk registers relating to Parking service operations have been established to mitigate local risk and minimise impact on the Income Recovery Project. Risk Registers associated with each work stream within the Income Recovery Project have also been initiated.	and the Parking Recovery Plan provided to the Cabinet Member and Council's Directors Group. Some risks have been identified and recorded in the JCAD risk management system.
Recommendation 21: Parking – Internal control and Risk Management To ensure risk management is embedded effectively, the service should ensure that an appropriate outcomes based plan for the mitigation of risks is identified in order to achieve financial stability and mitigate against known risks.	Parking - Environment	New risk registers have been created to feed the JCAD system and their consideration is a monthly agenda item at meetings of the management team. Training in JCAD will be provided and all managers will load directly onto it by 2011/12. Since the meeting on 28/01/11, the RAG rating has been completed. If copies of previous Internal Audit reviews are provided the manager will ensure that the recommendations contained therein are addressed. Action Agreed: The risk register will be updated on the Council's JCAD system, and consideration of risks will be undertaken routinely at regular management meetings.	Partly Implemented Risks around the key elements of the recovery plan have been allocated to service managers and logged on the JCAD system. These risks are reviewed in accordance with the timetable set, using the reminders within the system, and are up to date. However, risks associated with each income work stream are not recorded on the JCAD system. Further Action: Ensure all potential risks associated with each income work stream have been identified and recorded on the JCAD system and monitored Revised implementation date: November 2011

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Audit Title and Recommendation	Responsible Area	Response from Management	Audit Assessment
<p>Recommendation 22: Sustainability – Risk Management – Recommendation</p> <p>Arrangements should be implemented for ensuring that identified lead officers responsible for sustainability and carbon emission reduction initiatives in respective Service areas, have identified and addressed risks (linked to activity) which may compromise carbon emission reduction objectives/ delivery outcomes.</p>	<p>PER (Cross Cutting)</p>	<p>The Assistant Director - Strategic Planning and Regeneration has been allocated responsibility for coordinating the development of the strategy.</p> <p>Development has not been completed owing to:</p> <ul style="list-style-type: none"> a) uncertainty around the management structure for the proposed combined Environment and Operations and Planning Housing and Regeneration directorates. b) future development depending on the outcome of the Council Leadership elections and appointment of Cabinet Members which will only be known in June 2011. <p>Sustainability is being reviewed as a topic by a Member Task and Finish Group.</p>	<p>September Audit Committee</p> <p>Partly implemented</p> <p>Full implementation of the recommendation depends on the development of an agreed strategy/co-ordinated approach for delivery of the sustainability (carbon emission reduction) agenda. The strategy will focus operational delivery for the agenda and will incorporate risk management, as standard.</p> <p>Sustainability is being reviewed as a topic by a Member Task and Finish Group, with a remit for examining specific issues and making recommendations in the area, which should assist in setting the Council's way forward for Sustainability.</p> <p>The risk register referred to some identified risks relating to the sustainability agenda.</p> <p>Further Action</p> <p>Completion of the strategy for operational delivery through effective risk management.</p> <p>Revised Implementation Date</p> <p>Completion date: 30 November 2011</p>

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Audit Title and Recommendation	Responsible Area	Response from Management	Audit Assessment
<p>Recommendation 23: Waste Prevention – Waste Prevention Strategy – Recommendation</p> <p>Management should put a process into place to ensure there is a periodic review of the Waste Prevention Strategy and that the Strategy is fit for purpose and remains current. The Waste Prevention Strategy should reflect the latest legislative requirements and directives/trends in population behaviour/attitude towards waste prevention.</p>	<p>Environment</p>	<p>A scope for a new waste strategy was produced in March 2011 and has been agreed by the Assistant Director of PER.</p> <p>A first draft of the strategy is currently being developed. The draft strategy will take into account legislative requirements and trends in the population's behaviour and attitudes, which will be assessed through work to be carried out with Impower.</p>	<p>September Audit Committee</p> <p>Partly implemented</p> <p>The scoping for the new strategy has been completed. The first draft of the Strategy is being developed.</p> <p>Further Action</p> <p>Complete first draft of the strategy in line with the recommendation and agreed action.</p> <p>Revised Implementation Date</p> <p>Completion date: 30 September 2011.</p>
<p>Recommendation 24: Waste Prevention – Governance Arrangements</p> <p>Terms of Reference should be developed for the Waste Project Board, to ensure that the purpose, structure and remit of the Board are clearly defined.</p> <p>Adequate governance arrangements should be put in place to scrutinise, oversee and challenge the Waste Prevention Strategy.</p>	<p>Environment</p>	<p>Draft Terms of Reference for the Waste Project Board were produced in March 2011. These will be considered at the next Waste Project Board meeting, with the aim of agreeing them.</p> <p>Governance arrangements for scrutinising and challenging the Waste Strategy are to be defined following the drafting of the strategy.</p>	<p>September Audit Committee</p> <p>Partly implemented</p> <p>A draft terms of reference for the Waste Project Board has been developed. This needs to be formally approved. Formal governance arrangements for overseeing the Waste Prevention Strategy need to be developed.</p> <p>Further Action</p> <p>Approve the Terms of Reference for the Waste Project Board</p> <p>Develop governance arrangements for overseeing the Waste Prevention Strategy.</p> <p>Revised Implementation Date</p> <p>Completion date: 30 September 2011</p>