

## HIGH PRIORITY RECOMMENDATIONS NOT IMPLEMENTED IN ACCORDANCE WITH AGREED TIMESCALE

Audit Assignment	High Priority Recommendation not implemented	Comments
Ashfield Show	<p>Non-compliance with Financial Regulations and Contract Procedure Rules is a serious matter and senior management need to consider what further can be done to ensure these are upheld in the future.</p> <p><b>Implementation Date:</b> 15 December 2009  <b>Officer Responsible:</b> CMG</p>	March 10 – No response
Partnerships	<p>That a corporate partnership register and associated Risk Register be established</p> <p><b>Implementation Date:</b> To be determined  <b>Officer Responsible:</b> To be determined</p>	<p>Risk Registers for respective Partnerships are being devised. It has been agreed that the contents of the Registers are to be considered and approved by their respective Strategy Groups. Risks identified by Partnerships which are relevant to the Authority shall form part of the existing Corporate Risk Register.</p> <p>Implementation Date October 2009 as outlined in Corporate Governance Statement</p> <p>September 2009 – Action is to be put in place to ensure that the risk registers from partnerships are examined in accordance with the programme for the review of the corporate risk register. Officer responsible – Organisational Development Manager</p> <p>November 2009  <u>Ashfield Partnership</u></p> <p>The risk register is part of the Business Plan and there was the intention to go through the document with partners to agree the rating of each identified risk at the Executive meeting. Unfortunately, due to ongoing discussions around CAA and the performance of the Partnership, the last 2 meetings have been cancelled. Plans are being developed to tackle the issues we currently have with the Partnership.</p> <p>Two options are currently being considered and the Chief Executives view will be sought on which approach to take.</p> <p><u>APAC</u></p>

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		<p>A risk register was developed for APAC several months ago, however this is in need of updating given the current situation that APAC is now in re intense scrutiny over performance, and the impending impact of reduced finance for the future. At the APAC Strategy Group on 17 November 2009 it was agreed that work on the risk register be put on hold until the new year.</p> <p>March 10 - action to ensure risk registers are made available by LSP and APAC were included in the corporate improvement plan which is reviewed and chased on a quarterly basis. Several reminders have been made to these partnerships, especially during the 2010 UOR self assessment recently. APAC Risk Register completed, however needs review due to intense scrutiny over performance and impending impact of reduced finance in future. APAC Strategy Group on 17/11/09 agreed work on risk register put on hold until 2010. CH may have an update on 9th Feb</p>
S106	<p>Officer's roles and responsibilities within each division need to be defined to ensure that an effective procedure is put in place to identify when payments are due and received and that obligations are fulfilled in accordance with the S106 agreement.</p> <p><b>Implementation Date:</b> 31/7/09  <b>Officer Responsible:</b> Head of Community &amp; Economic Promotion and Head of Land &amp; Property</p>	<p>November 2009 - A fully functioning MS Access database has now been designed and tested by PPP. The database allows tracking of individual s106 agreements on a case reference basis from cradle to grave and includes a management reporting tool that can highlight any exceptions. A procedure to mirror the database and govern its use is being finalised. The procedures will highlight which section/officer is responsible for maintenance at any stage of the s106 process. Responsibilities cover three separate divisions - C&amp;EP, L&amp;P and H&amp;H. It is aimed to launch the new database in the new year following a presentation to CMG.</p> <p>March 10 – No response</p>
Procurement & Creditors	<p>An officer within Financial Management (or a multi-disciplinary group within the council) should be nominated as the champion of the electronic purchasing system, including adequate interfaces with the Creditors, Ledger and appropriate Document Imaging systems, and be responsible for:</p> <ul style="list-style-type: none"> <li>Producing an Action Plan to progress full implementation of the electronic system;</li> </ul>	<p>November 2009 – This project has been delegated to the Principal Accountant for delivery by the end of March 2010.</p> <p>March 10 – Responsibility for this will now take place as part of the restructure planned for the division</p>

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	<ul style="list-style-type: none"> <li>• Providing a knowledge-base on the most effective and efficient use of the system;</li> <li>• Identify and resolving any problems identified in that implementation;</li> <li>• Identifying and arranging for the production of suitable operational and management reports to be regularly output and distributed, ideally by utilising the systems facility of Crystal Reports;</li> <li>• Ensuring that “housekeeping” actions are taken promptly and accurately;</li> <li>• Arranging for adequate training for all relevant operational and financial staff;</li> <li>• Overseeing the operation of the electronic system.</li> </ul> <p><b>Implementation Date:</b> 31/12/08  <b>Officer Responsible:</b> Head of Financial Management and Audit Services</p>	
	<p>That the following separation of duty and processes be introduced at the earliest opportunity:</p> <p>i) The Finance Assistant’s responsibility for maintaining the file of supplier standing data be removed and assigned to an officer not involved in the Invoice authorisation or payment process.</p> <p>ii) The Invoice Payment File listing should be reviewed and reconciled in value and number to the BACS payment file listing and the Cheque Payment file listing by a Principal Accountant. This will provide assurance that there has been no manipulation of the file contents and that payees and amounts appear bona fide.</p> <p>iii) Responsibility for controlling cheque stocks and</p>	<p>March 10 – Items i) to iii) have been implemented.</p> <p>Items iv) to vi) will be discussed further when the draft audit report for 2009/10 is discussed in April 2010.</p>

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	<p>reconciling usage should be assigned to an officer not involved in the payment process.</p> <p>iv) BACS transmissions should be actioned by a Principal Accountant using either the existing authorisation cards or perhaps an upgraded BACSTEL password generating device(s).</p> <p>v) The three authorisation cards currently in use should be transferred to and held securely by each of the Principal Accountants and the Chief Accountant.</p> <p>vi) BACS transmission and control reports should be reviewed by the Principal Accountant/Chief Accountant to confirm successful transmission and the integrity of the transmission</p> <p><b>Implementation Date:</b> 31/1/10</p> <p><b>Officer Responsible:</b> Principal Accountant / Chief Accountant</p>	
Housing Client	<p>A timescale should be set for agreeing the terms of the lease with AHL. If necessary Legal advice should be sought on how the Council can proceed if the lack of progress continues.</p> <p><b>Implementation Date: 30 April 2008</b></p> <p><b>Officer Responsible:</b> Head of Land and Property, AHL: Director of Technical services</p>	<b>Updated Response Feb 10:</b> This is being actively pursued by ADC officers.
Markets	<p>A review of charges for Sutton outdoor market is made by the Head of Land &amp; Property in consultation with the portfolio holder in accordance with the original decision. In addition, in order to adhere to Financial Regulations it is recommended that market charges are reviewed on an annual basis.</p> <p><b>Implementation Date:</b> November 2009</p> <p><b>Responsible Officer:</b> Head of Land &amp; Property</p>	<p>Nov 09 - A review of market operations is currently being undertaken by the Markets manager which will incorporate a review of rents. To be completed by April '10.</p> <p>March 10 - Although above has progressed not yet finalised. Complete by June '10</p>

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IT Security	<p>The full role / responsibilities for the ICT Technical &amp; Security Manager regarding IT security should be documented. This should include reporting arrangements and escalating matters to senior management.</p> <p><b>Implementation Date:</b> 31 December 2009  <b>Officer Responsible:</b> ICT Technical &amp; Security Manager</p>	<p>Mar 10 - PDR identified potential for changes in JD to accommodate these requirements. Officer has proposed JD changes for consideration in Q1 2010/11.</p>
	<p>An appropriate IT security structure should be established i.e. creation of a security forum.</p> <p><b>Implementation Date:</b> 31 December 2009  <b>Officer Responsible:</b> ICT Technical &amp; Security Manager</p>	<p>March 10 - ICT Tech &amp; Security Manager will submit proposal to CMG.</p>
Bank Reconciliation	<p>Customer, Revenues and IT Services and Financial Management and Audit Services agree an implementation plan to facilitate installation of latest software release to enable the bank reconciliation module and ICON cash receipting module to operate effectively to their full capacity.</p> <p><b>Implementation Date:</b> 30th September 2008  <b>Officer Responsible:</b> Customer Services Manager</p>	<p>November 2008 – The Upgrade to ICON will take place on 14.1.09. Training will be arranged once this has taken place</p> <p>March 09 - ICON upgrade delayed again. Costings being drawn up as it is a significant upgrade requiring Civica support</p> <p>May 09 – Not completed</p> <p>September 09 - Funding from Corporate Improvement Fund being sought via delegation report to Deputy Leader. If funding agreed the upgrade service can be ordered and scheduled.</p> <p>November 2009 – Funding now agreed and dates in early December are being agreed with Civica. There are however problems sourcing servers. If this issue is not overcome in the short-term testing will be done in January 2010 with a 'go-live' date of February 2010.</p> <p>March 10 – Icon upgrade has been delayed, now scheduled for April 2010.</p>

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Recovery	<p>To allow focus on current outstanding debt, outstanding sums are recommended for write-off where:-</p> <ul style="list-style-type: none"> <li>i) The debt is more than 6 years old and no instalments payments are being received.</li> <li>ii) Debt is greater than 12 months old and probability of recovery is minimal or not economically viable.</li> </ul> <p><b>Implementation Date:</b> i) March 09, ii) June 09  <b>Officer Responsible:</b> Revenues Team Leader</p>	<p>March 10 - Ways of increasing efficiency will be looked at and completed by June 2010. System will be cleared by Sept 2010.</p> <p>Audit Comment – this was previously a medium priority recommendation but as it remains outstanding it has been increased to high priority in the latest audit.</p>
	<p>Budget holder's approval must be sought to suspend recovery, and where no action has been taken for an over a certain period the situation is escalated to management.</p> <p><b>Implementation Date:</b> 18 March 2010  <b>Officer Responsible:</b> Revenues Team Leader</p>	
IT Project Management (ERDMS & EDMS)	<p>The Corporate Management Group should be updated on the current state of the project.</p> <p><b>Implementation Date:</b> 31 March 2010  <b>Officer Responsible:</b> Head of Customer, IT &amp; Revenue Services</p>	<p>March 10 - A report will be presented to CMG in April 10</p>

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	<p>An urgent and immediate assessment of the project should be undertaken to take review of the current situation. The review should consider all options for the future of the project, including whether or not to continue and if the Civica system is “fit for purpose”. The results of the review, including options for moving forward, should be agreed at the Corporate Management Group.</p> <p><b>Implementation Date:</b> 31 March 2010  <b>Officer Responsible:</b> Head of Customer, IT &amp; Revenue Services</p>	<p>March 10 - A report will be presented to CMG in April 10</p>
	<p>A full report on the current costs of the project, including all variances, should be provided to the Corporate Management Group and Elected Members. Reporting should also adhere to Financial Regulation requirements</p> <p><b>Implementation Date:</b> 31 March 2010  <b>Officer Responsible:</b> Head of Customer, IT &amp; Revenue Services</p>	<p>March 10 - A report will be presented to CMG in April 10</p>
Housing Grants	<p>The reasons for the delays relating to placing a charge on a property following payment of a grant should be resolved as a matter of urgency</p> <p><b>Implementation Date:</b> 31/10/2009  <b>Officer Responsible:</b> Homes Renovation Manager</p>	<p>Nov 09 - I am waiting for a report from the Housing Strategy &amp; Development Manager (who is obtaining the info from legal) - I think this is just more complex than first thought. As the Housing Strategy &amp; Development Manager is off sick all week I will speak to the Assistant Chief Executive Governance and see where it is up to.</p> <p>March 10 - Report to Cabinet in April 2010 to Waive Charges</p>

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Health & Safety	<p>Written guidelines should be introduced for the reporting of accidents and incidents and the questions devised by the ACSO incorporated into the guidelines.</p> <p><b>Implementation Date:</b> 31/1/10  <b>Officer Responsible:</b> Corporate Safety Officer</p>	<p>March 10 - These have yet to be produced. Alternative arrangements have been put into place for these guidelines to be produced in the absence of the CSO due to illness.</p>
Civil Contingencies	<p>The draft emergency plan should be completed as soon as possible and formally adopted by the Council.</p> <p><b>Implementation Date:</b> 28/2/10  <b>Officer Responsible:</b> Environmental Health Manager</p>	<p>March 10 - Draft Plan produced but Corporate Health and Safety Officer tasked with completion of this task has missed this deadline due to illness.</p>



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Car Allowances	<p>The claim form should be reviewed and where necessary different claim forms introduced.</p> <p><b>Implementation Date:</b> 30<sup>th</sup> September 2002  <b>Officer Responsible:</b> Human Resources and Payroll Manager</p>	<p>June 2009 - Some work on this has been completed but changes to the mileage claim forms have not been implemented. The claim forms will be reviewed by the new HR &amp; Payroll Manager with the assistance of the Payroll Officer and new forms will be implemented in June 2009.</p> <p>September 09 – Revised date of October 2009  November 09 – No response  March 10 – Revised completion date June 2010</p>
	<p>Mileage claim forms that have not been fully completed should be returned to the authorising officer requesting full completion prior to submission for payment.</p> <p><b>Implementation Date:</b> 31<sup>st</sup> August 2002  <b>Officer Responsible:</b> Establishment Manager</p>	<p>Feb 08 - No response  May 09 - Mileage claim forms that are not correctly completed are currently sent back to the individual employee making the claim. With immediate effect (May 2009) all incorrectly completed forms will be sent back to the authorising Manager with a checklist on how to complete the form correctly highlighting the specific failure.  March 10 - To be introduced by June 2010</p>
	<p>Staff are reminded to complete travel claims as fully as possible</p> <p><b>Implementation Date:</b> 30<sup>th</sup> September 2002  <b>Officer Responsible:</b> Establishment Manager</p>	<p>May 09 - all staff will be sign posted to guidance on the Councils Intranet relating to how to correctly complete a travel claim form by June 2009  September 09 – Revised date of October 2009  March 10 – to be introduced with immediate effect.</p>
	<p>As previously agreed, authorising officers are reminded that by certifying the claim they are declaring that they have checked that the mileage is reasonable. To assist in the checking process, the Council may want to introduce a box to allow another individual within the section to check the arithmetic and speedometer readings to enable the authorising officer (usually the manager) when certifying, to concentrate on the reasonableness of the claim.</p> <p><b>Implementation Date:</b> As part of new form design  <b>Officer Responsible:</b> Establishment Manager</p>	<p>May 09 - This will be introduced into the refreshed claim form June 2009</p> <p>September 09 – Revised date of October 2009</p> <p>November 09 – No response</p> <p>March 10 – To be implemented for June 2010</p>

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	<p>The need to re-assess the requirements for an essential car user allowance is clearly communicated to managers when recruiting new staff and that the criteria within the guidelines are strictly adhered to.</p> <p><b>Implementation date:</b> January 2008  <b>Officer Responsible:</b> Human Resources and Payroll Manager</p>	<p>March 10 - Assessment of the necessity for essential car user now forms part of normal operational procedures when considering recruitment to vacant posts. To be referred to June 2010 Personnel Committee for further consideration.</p>
	<p>Where claim forms are submitted more than 3 months late they should be referred to the appropriate Head of Service / DCEO for authorisation before payment is made</p> <p><b>Implementation date:</b> February 2008  <b>Officer Responsible:</b> Payroll Officer</p>	<p>Feb 08 - No response</p> <p>This will be implemented with immediate effect (May 2009)</p> <p>Recurrence during 2009/10 audit. Discussed with HR &amp; Payroll Manager January 2010. The subject has been brought up at Chief Officer meeting, not regarded as a problem despite payroll staff having to split claims into relevant months. Lack of commitment from senior officers, difficult to action.</p> <p>March 10 – To be introduced from June 2010 for claims that are more than 2 month old.</p>
Payroll	<p>HR &amp; Payroll ensure all Heads of Service authorise the establishment lists that are sent through for comment before they are presented to the personnel committee.</p> <p><b>Implementation Date:</b>  <b>Officer Responsible:</b> HR and Payroll Manager</p>	<p>Chief exec response June 2009 - Ongoing work to ensure Establishment is accurate and up to date. Heads of Service regularly review establishment report. New Change of Detail Forms currently being designed to incorporate all eventualities. Implement June 2009</p> <p>September 2009 - New change of details form to be implemented by October 2009. Dedicated resources are currently working on data cleansing the CHRIS 21 System to ensure all establishment data is correct and maintained. One this has been achieved it will require permanent maintenance to stay up to date.</p> <p>Nov 09 - No response</p> <p>March 10 - New set of change of detail forms now on intranet to ensure HR/Payroll are notified in an accurate and timely fashion of changes to employee terms and conditions etc. Maintaining the establishment is an ongoing operational procedure, heightened by service reshaping and will remain as a permanently open action.</p>

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	<p>To improve the efficiency of the Payroll process and effect savings in staff time, management should consider, with the co-operation of all parties, the implementation of monthly pay as soon as possible.</p> <p><b>Implementation Date:</b> July 2009  <b>Officer Responsible:</b> HR &amp; Payroll Manager</p>	<p>May 09 - Consultation with staff has begun. Implementation planned for late 2009</p> <p>September 2009 – No change to previous update</p> <p>Nov 09 - No response</p> <p>March 10 - Strong opposition to this action by the trade unions and employees who are not open to negotiate this outside of an overarching single status agreement. The alternative option is to impose this action by serving notice of the change. This decision remains with elected members and it is feasible that a report will be brought to members in due course for consideration.</p>
	<p>The proposed new job costing system is introduced to coincide with the change in frequency to pay.</p> <p><b>Implementation Date:</b> July 2009  <b>Officer Responsible:</b> HR &amp; Payroll Manager</p>	<p>May 09 – See above</p> <p>September 2009 – No further update at this time</p> <p>Nov 09 - No response</p> <p>March 10 - No update.</p>
	<p>Cash wages are phased out at the earliest opportunity and that where necessary amendments to contracts are issued to employees whose current contract stipulates cash as the method of payment for wages.</p> <p><b>Implementation Date:</b> April 2009  <b>Officer Responsible:</b> HR &amp; Payroll Manager</p>	<p>May 09 - External legal advice being sought</p> <p>September 09 - Delayed pending single status - anticipated June 2010.</p> <p>Nov 09 - No response</p> <p>March 10 - All cash paid employees have been asked to voluntarily transfer to automated BACS payments. Of the nine employees, one has agreed. The other alternative would be to impose the change by serving notice. This decision lies with the elected members and a report may be brought to members for consideration in due course.</p>

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	<p>Consideration is given to reviewing the use of supplementary runs and reintroducing the use of payments in advance.</p> <p><b>Implementation Date:</b> April 2009  <b>Officer Responsible:</b> Payroll Officer</p>	<p>March 10 - Will review in conjunction with taking on responsibility for reconciliations.</p>
	<p>The variance report be amended so that it only shows variances in pay above an agreed percentage and that every entry on the report is investigated and resolved before the run is processed.</p> <p><b>Implementation Date:</b> 1 March 2009  <b>Officer Responsible:</b> Payroll Officer</p>	<p>March 10 - Previously reported as implemented, recent audit identified as not in place.</p>
	<p>In conjunction with the Financial Management Section options for the resolution of the problem with the Payroll system feed to the General Ledger are investigated.</p> <p><b>Implementation Date:</b> 1 July 2009  <b>Officer Responsible:</b> N/A</p>	<p>March 10 - Discussions with Frontier have failed to provide a solution.</p>
	<p>Outstanding balances in the general ledger which relate to PAYE NI, Income tax and Ashfield Homes are resolved prior to the financial year end.</p> <p><b>Implementation Date:</b> April 2009  <b>Officer Responsible:</b> Payroll Officer</p>	<p>September 09 – To be implemented by December 2009</p> <p>Nov 09 - No response</p> <p>March 10 - All outstanding balances now reconciled and invoices raised where appropriate. Complete. Audit in March 10 has identified that this recommendation has only been partly completed</p>

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Payroll (cont'd)	<p>The HR21 module is evaluated to determine if there would be any benefit to the Authority in efficiency and staff time savings.</p> <p><b>Implementation Date:</b> September 2009  <b>Officer Responsible:</b> HR &amp; Payroll Manager</p>	<p>September 09 - No further update at this time.</p> <p>Nov 09 - No response</p> <p>March 10 - An evaluation of the CHRIS 21 system has been undertaken. There is now improved functionality across the HR module. However, the evaluation has highlighted problems inherent in the system that generate inefficiencies. It is recommended that no further unnecessary investment is put into the CHRIS 21 system. Completed.</p>
Overtime	<p>The date the overtime claim relates to is recorded on the Frontier system to allow identification of possible future duplicate claims.</p> <p><b>Implementation Date:</b> September 2009  <b>Officer Responsible:</b> Payroll Officer</p>	<p>Sept 09 - Implement October 2009.</p> <p>Nov 09 - No response</p> <p>March 10 - Still exploring capability of CHRIS 21 system. Capability not yet identified.</p>
Training	<p>Improvements to the management of the Divisional Training Budget are made and take into consideration the areas of weaknesses identified in table 5.6.</p> <p><b>Implementation Date :</b> September 2009  <b>Officer Responsible:</b> ODU Manager</p>	<p>August 09 - Meeting arranged 18th August, 2009 with Chief Accountant to discuss implementation</p> <p>November 09 - discussions with Chief Accountant took place and were not forthcoming. Still an issue that has been raised numerous times with Head of Finance</p> <p>Feb 10 - no further developments with Finance - to be raised again in March whilst collating divisional training requests, to be resolved by April 2010</p>
	<p>Managers are reminded of the requirement for all employees to submit an application form for all post entry training requirements in accordance with current policy.</p> <p><b>Implementation Date :</b> September 2009  <b>Officer Responsible:</b> ODU Manager</p>	<p>Nov 09 - intranet message made august 09/ noted for amended PDR form as reminder (to be implemented from Dec onwards)</p> <p>Feb 10 - PDR form revised in conjunction with HR Mgr, however, due to complete revision PET was not noted. Form to be reviewed throughout summer and revision to be made at that point. Email to all TTO's to be sent with reminder regarding completion of Divisional Training Requests including copy of revised PET Policy which will go to Personnel Committee 16th March 2010.</p>

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	<p>The current PET agreement is amended to reflect recovery action that will take place if an employee fails to make satisfactory progress or chooses to leave a course.</p> <p><b>Implementation Date :</b> September 2009  <b>Officer Responsible:</b> Training Officer / ODU Manager</p>	<p>Nov 09 - revised and agreed with unions, now awaiting CMG and Personnel Committee approval</p> <p>Feb 10 - PET Policy revision completed, ratified by CMG and awaiting ratification by Personnel Committee 16th March 2010</p>
	<p>The PET expense policy and claim form are revised, approved and circulated to all relevant members of staff and made available on the Councils intranet.</p> <p><b>Implementation Date :</b> September 2009  <b>Officer Responsible:</b> HR &amp; Payroll Manager</p>	<p>Sept 09 - To be implemented by April 2010</p>
Asset Management Post Implementation Review	<p>It is recommended that future efficiency reviews reported to CMG and approval by cabinet include projected start date since this is often critical to value of savings achieved, particularly in the first year.</p> <p><b>Implementation Date:</b> 31 Dec 2009  <b>Officer Responsible:</b> Organisational Development unit</p>	<p>Nov 09 - agreed action that will be included in next ODU review report to cabinet. Post implementation reviews also agreed with Internal Audit as a process.</p> <p>March 10 - next reports of reviews will go to Cabinet April 2010, comments to be included</p>
Green Space Operations	<p>The system in place ensures all items are recorded on the Fleet Management System and tested as appropriate prior to issue to locations / employees</p> <p><b>Implementation Date:</b> 31 May 08  <b>Officer Responsible:</b> Environmental Service Manager and Transport service manager</p>	<p>Environmental Service Manager will produce Procedures notes and give to the staff. Staff will be made to sign procedure notes to ensure they have read it and understand it.</p> <p>Transport Manager will make sure he gets a response from Ground Maintenance Team leader before he removes items from the system.</p> <p>Revised implementation date: February 2010  March 10 - Revised date to June 2010 due to other work commitments</p>

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Procurement & Creditors	<p>It is recommended that evidence is retained for invoices which have been removed from the calculation for being in dispute to ensure that KL017 can be validated</p> <p><b>Implementation Date:</b> 31/10/09  <b>Officer Responsible:</b> Chief Accountant</p>	March 10 - will be discussed further when the draft audit report for 2009/10 is discussed in April 2010.
	<p>The benefits of having both the Purchase Order and Creditors systems under the control of one officer should be assessed.</p> <p><b>Implementation Date:</b> 31/12/08  <b>Officer Responsible:</b> Head of Financial Management and Audit Services</p>	March 10 - This review will now take place as part of the restructure planned for the Division
	<p>The criteria for determining whether a payment by Direct Debit or CHAPS is justified should be defined more closely and all requests for payments through DD or CHAPS should be tested against these criteria to reduce the risk of duplicated payments.</p> <p><b>Implementation Date:</b> 31/12/08  <b>Officer Responsible:</b> Head of Financial Management and Audit Services</p>	March 10 - will be discussed further when the draft audit report for 2009/10 is discussed in April 2010.
Capital Accounting	<p>Asset register should be updated at least quarterly for any changes so that the Council knows its position at any one time.</p> <p><b>Implementation Date:</b> 30<sup>th</sup> June 2009  <b>Officer Responsible:</b> Principal Accountant</p>	<p>September 09 – Will be done once accounts for 2008/09 are completed</p> <p>March 10 – The asset register will be updated at 31 March as part of the final account process and updated quarterly thereafter. This was delayed during 2009/10 due to the delays in closing the final accounts for 2008/09</p>

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Civil Contingencies	<p>The ability of the Risk Management Group to carry out its role as part of the Business Continuity Strategy should be assessed and the terms of reference amended to include its new responsibilities.</p> <p><b>Implementation Date:</b> 31 March 2010</p> <p><b>Officer Responsible:</b> Head of Financial Management &amp; Audit Services</p>	<p>March 10 – This has been delayed pending structural reform and responsibilities for business continuity</p>
Staff Restaurant & Vending	<p>Consideration be given to centralising restaurants and cafes under one Head of Service to provide a more economic and efficient service.</p> <p><b>Implementation Date:</b> April 2009</p> <p><b>Officer Responsible:</b> Head of Land and Property</p>	<p>April 2009 - Issue needs to be discussed in review of Land &amp; Property, Neighbourhood Services and Community &amp; Development.</p> <p>September 09 - the issues highlighted will now be considered as part of the service shaping reviews currently being undertaken. Recommendations made through the reviews will be implemented in 2010/2011</p> <p>March 10 - This recommendation has been superseded by the service shaping review process. Consideration of this issue will be addressed through service review, the timetable for which is yet to be determined.</p>
	<p>The cost of the Depot Restaurant is included in the maximum subsidy calculation and reflected in the general ledger.</p> <p><b>Implementation Date:</b> April 2009</p> <p><b>Officer Responsible:</b> Head of Land and Property</p>	<p>April 09 - Dependent upon outcome of discussions in item 1</p> <p>September 09 - Following the service shaping review meetings consideration is being given to removing the canteen subsidy therefore making this recommendation obsolete.</p> <p>March 10 - The subsidy for the central offices restaurant has reduced significantly (to £10k) for 2010/11. The recommendation for combining the two facilities will be considered as part of the service shaping review noted above.</p>
Car Parks	<p>The impact of potential changes in car park charges be modelled and evaluated on at least an annual basis in conjunction with the appropriate Principal Accountant.</p> <p><b>Implementation Date:</b> July 2009</p> <p><b>Officer Responsible:</b> Facilities Officer</p>	<p>September 09 - Consultant has been appointed to carry out review of car parking charges, currently ongoing initial report expected by mid October.</p> <p>November 09 - Charging report received from consultant. Charging options to be considered and a report to be compiled for member consideration early in 2010. Still awaiting final out-turn figures from Parking Partnership for first years operation of CPE.</p> <p>March 10 - Working cabinet report to be prepared for May 2010</p>



Audit Assignment	Medium Priority Recommendation not implemented	Comments
Asset Management Post Implementation Review	<p>It is recommended that a report is submitted to CMG and cabinet on the post implementation including projected and actual savings</p> <p><b>Implementation Date:</b> 31 Jan 2010</p> <p><b>Officer Responsible:</b> Head of Land and Property</p>	<p>March 10 - Following receipt of audit report identifying achieved efficiency savings a report to be submitted to Cabinet in June 2010</p>
Printing	<p>Once the external printing review is completed a print strategy document is put in place to ensure that all staff and members know what procedures are for printing, according to the type and size of the printing required</p> <p><b>Implementation Date:</b> December 2008</p> <p><b>Officer Responsible:</b> Organisational Development Manager</p>	<p>May 2009: External print review not completed. ODU resource limited and focused on priority service shaping agenda. Completion of review unlikely before October 2009.</p> <p>March 10 – external print review now complete – Print advice document scope agreed and will be prepared by end April 10.</p>
Housing Benefits	<p>The recommendation from the benefit fraud inspectorate report is still outstanding. Introduces a comprehensive pre-payment check of a minimum of 4% sample across the full range of decisions and uses the results of these and other information available to it, to inform service improvements and individual training needs.</p> <p><b>Implementation Date:</b> November 09</p> <p><b>Officer Responsible:</b> Revenues Manager</p>	<p>March 10 - Procedure in place for some time (though affected by extended absence) for 4% checks. HB Inspection improvement plan seeks to make these pre-payment by August 10.</p>
	<p>Write-offs should be completed on a regular basis</p> <p><b>Implementation Date:</b> 31 July 09</p> <p><b>Officer Responsible:</b> Revenues Manager</p>	<p>Aug 09 - Have agreed majority of procedure with some fine detail to be added and system codes to be created. Large number of outstanding write-off's have now been actioned and agency resource now dedicated to clearing outstanding debt.</p> <p>Nov 09 - No response</p> <p>March 10 - Significant write off processing has been completed. HB Inspection improvement plan seeks to make these quarterly from June 10.</p>

Audit Assignment	Medium Priority Recommendation not implemented	Comments
IT Security	<p>Other related Authority training courses should be used to highlight IT security responsibilities.</p> <p><b>Implementation Date:</b> 31 December 2009  <b>Officer Responsible:</b> ICT Technical &amp; Security Manager</p>	<p>March 10 - Training Officer will be asked to review training manual to identify courses which may need updating.</p>
	<p>To aid this process it is recommended that the ICT Technical and Security Officer Manager completes periodic health check reviews of application security within the organisation.</p> <p><b>Implementation Date:</b> 31 March 2010  <b>Officer Responsible:</b> ICT Technical &amp; Security Manager</p>	<p>March 10 - Network and intrusion testing completed by external resource. ICT Tech &amp; Security Manager will prepare a review programme of application security for delivery in 2010/11.</p>
Cash Collection	<p>The District Cashiers and the Customer Service Team Leaders have advanced training on ICON to enable them to undertake their new responsibilities.</p> <p><b>Implementation Date:</b> December 2009  <b>Officer Responsible:</b> Customer Services Manager</p>	<p>March 09 - ICON upgrade delayed again. Costings being drawn up as it is a significant upgrade requiring Civica support  Audit comment:- Linked to High priority rec made relating to Bank Reconciliation. ICON software updates recommended – remains outstanding.  September 09 – Recommendation b/fwd to new report. Training has been arranged for December 2009.  March 10 - Advanced training is associated with delayed ICON upgrade which is now scheduled for April 10</p>
	<p>Training is given to the Customer Services System Support Officer to be able to carry out the duty of Systems Administrator for the ICON system</p> <p><b>Implementation Date:</b> December 2009  <b>Officer Responsible:</b> Customer Services Manager</p>	<p>DC will hand over responsibility of system administrator to the CS system support officer. Time will be allocated for DC to train SSO.  June 2009 - see update on ICON upgrade. System admin issues continue to be managed effectively within the team without any adverse impact on the customer.  September 09 – Recommendation b/fwd to new report. Training is planned for December 2009.</p> <p>March 10 - Advanced training is associated with delayed ICON upgrade which is now scheduled for April10</p>

Audit Assignment	Medium Priority Recommendation not implemented	Comments
	<p>In order to ensure adequate security is in place for data retention the ICON update is completed as soon as possible.</p> <p><b>Implementation Date:</b> December 2009</p> <p><b>Officer Responsible:</b> Customer Services Manager</p>	<p>March 10 - ICON upgrade delayed - now scheduled for April 10.</p>
Health & Safety	<p>The draft office inspection checklist should be adapted to include a summary of action taken or to be taken as a result of the inspection and rolled out to all managers with guidance on how often to carry out an inspection and the requirement to retain evidence of such.</p> <p><b>Implementation Date:</b> 30/1/10</p> <p><b>Officer Responsible:</b> Corporate Safety Officer</p>	<p>March 10 - Inspection Checklist produced by Assistant Safety Officer incorporating guidance. This was tabled at Risk Management meeting on 18th March. To be sent to EH Manager to forward to CMG for approval and distribution.</p>
Civil Contingencies	<p>The Action Plan produced by the Corporate Health &amp; Safety Officer is monitored on a regular basis in conjunction with other officers who have specific responsibility for emergency planning. Management needs to ensure that sufficient resources are available to ensure that actions can be implemented within a reasonable timescale.</p> <p><b>Implementation Date:</b> 28/2/10</p> <p><b>Officer Responsible:</b> Corporate Safety Officer</p>	<p>March 10 - Draft Action plan produced but Corporate Health and Safety Officer tasked with completion of this task has missed this deadline due to illness.</p>
	<p>The outstanding recommendations from the Travelers report need implementing as a matter of urgency.</p> <p><b>Implementation Date:</b> 31 March 2010</p> <p><b>Officer Responsible:</b> Corporate Safety Officer / ODU Manager</p>	<p>March 10 - Corporate Safety Officer and Environmental Health Manager are able to provide this support. A report to Cabinet on 18th March 2010 proposed the creation of a Corporate Support Unit which would incorporate emergency planning and civil contingency/business continuity functions. This proposal was agreed as a proposal and a report on the human resource implications of the proposals will considered by Personnel Committee in June 2010.</p>

Audit Assignment	Medium Priority Recommendation not implemented	Comments
	<p>The roles and responsibilities as outlined in the Business Continuity Strategy are reviewed to ensure that they are in accordance with any transfer of responsibilities following the retirement of the Procurement Manager and measures put in place to ensure that the nine annual tasks will be undertaken.</p> <p><b>Implementation Date:</b> 31 March 2010  <b>Officer Responsible:</b> Corporate Safety Officer / ODU Manager</p>	<p>March 10 - Corporate Safety Officer and Environmental Health Manager are able to provide this support. A report to Cabinet on 18th March 2010 proposed the creation of a Corporate Support Unit which would incorporate emergency planning and civil contingency/business continuity functions. This proposal was agreed as a proposal and a report on the human resource implications of the proposals will be considered by Personnel Committee in June 2010.</p>
Visitor Centres	<p>In order to put the current working relationships on a formal footing arrangements should be made to introduce agreements between the Council and the voluntary groups.</p> <p><b>Implementation Date:</b> November 2010  <b>Officer Responsible:</b> Community Leisure Officer</p>	<p>March 10 - Proposal to transfer Teversal Trails Visitors Centre from ADC to the Teversal Trust to be considered by Cabinet on 18.03.2010. Visitor Centre Management Committee will be subject to a Users Rights and Responsibility Agreement [URRA] and have been told that they either need to register as a charity in their own right or take a lease to operate the facility. They are favouring registering as a charity.</p>
	<p>Collection and banking arrangements are reviewed.</p> <p><b>Implementation Date:</b> December 2009  <b>Officer Responsible:</b> Community Leisure Officer</p>	<p>March 10 - Currently awaiting approval of increase of the float to allow earlier banking. Request with the Interim Head of Financial Management &amp; Audit Services and is followed up.</p>
S106	<p>A review of the contribution for Section 106 commuted payments for Public Open Space takes place as soon as possible.</p> <p><b>Implementation Date:</b> 30/6/09  <b>Officer Responsible:</b> Planning, Projects &amp; Policy Manager</p>	<p>Sept 09 - Review undertaken with outstanding payments agreed and followed up. (AW is chasing up how much s106 we have recovered over the last quarter – I will report this to you when available)  Nov 2009 - review nearing completion and will be reported back to Cabinet in the new year. This will help support the on-going implementation of the Area Improvement Strategies  March 10 – No response</p>

## LOW PRIORITY RECOMMENDATIONS NOT IMPLEMENTED IN ACCORDANCE WITH AGREED TIMESCALE

Audit Assignment	Low Priority Recommendations not implemented	Comment
Ashfield Show 07/08	<p>Guidance should be created to formalise the procedures for the payment of artistes and entertainment, and these instructions followed to aid planning and the control of budgets. Standard contracts devised with the help of legal should be issued to performers clearly stating financial and operational specifications, or else where artistes provide there own contracts legal should approve these.</p> <p><b>Implementation Date:</b> April 2008  Revised Implementation Date: 1 April 2009  <b>Officer responsible:</b> Events Officer and Assistant Solicitor</p>	<p>Update June 08 - Due to the Events Officer post being vacant this item is still working progress. Due to timeframes involved, although all artistes were secured using contract and standardised Council Terms and Conditions, a more robust general contract should look to be drawn up for next years event. Payment of all artistes complete.</p> <p>November 08 - as above</p> <p>Update May 09 - Due to changes in show structure and format this is a work in progress.</p> <p>Update Sept 09 - New implementation date of December 2009</p> <p>Nov 09 - Events Officer off sick therefore unable to get a progress update .</p> <p>March 10 - The Events Officer has left the authority and up to him leaving his sickness continued off and on therefore this task has not been carried out. A new Events Officer has been appointed and will commence mid March 2010. To date no formal decision has been made on the Ashfield show format 2010. This action will need re addressing once a formal decision about the show has been made.</p>
Clare Road	<p>In terms of the Council's Asset Management Plan, reference should be made to the Ashfield Homes Ltd plan highlighting any concerns and risks associated with the asset management of housing stock.</p> <p>The plan should also include role of the Head of Health and Housing. This individual is involved in deciding the future of housing land and property and is the link to Ashfield Homes Ltd</p> <p><b>Implementation Date:</b> 31/3/09  <b>Officer Responsible:</b> Head of Land &amp; Property</p>	<p>May 09 - Issues to be covered in Asset Management Plan refresh 09/10 within contribution from Head of Health and Housing and his managers. Reference to housing assets within the AMP has been minimal in the past but should be expanded to link with the AHL Plan and outline the various roles of individuals.</p> <p>September 09 - Following discussions at Asset Management Group a new AMP will formulated to commence April 2010. Discussions are ongoing as to which assets will be covered by the AMP. If it is concluded that housing assets will form part of the AMP the</p> <p>November 09 - no further progress. AMP to be completed prior to April 2010.</p> <p>March 2010 - Forthcoming Use of Resources meeting to consider overarching asset strategy will determine what will be included in new AMP</p>

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Supporting People	<p>Consideration be given to identifying the Care Coordinator and Alarm service as a distinct element of expenditure and requesting that AHL invoice raise an invoice to reflect this.</p> <p><b>Implementation Date:</b> June 09</p> <p><b>Officer Responsible:</b> Housing Services Manager in conjunction with Principal Accountant</p>	<p>Oct 09 - Will be considered as part of the estimate process for 2010/11</p> <p>March 10 – This will be pursued</p>
Creditors	<p>That weekly value limits for BACS are reviewed for reasonableness and that consideration is given to the introduction of individual supplier payment limit.</p> <p><b>Implementation Date:</b> 31/12/09</p> <p><b>Officer Responsible:</b> Chief Accountant</p>	<p>March 10 - will be discussed further when the draft audit report for 2009/10 is discussed in April 2010.</p>
S106	<p>The spreadsheet used to monitor income and expenditure on S106 projects for POS and transport should be reviewed and a simpler one introduced which enables easier monitoring of S106 income &amp; expenditure.</p> <p><b>Implementation Date:</b> 31/7/09</p> <p><b>Officer Responsible:</b> Head of Community &amp; Economic Promotion and Head of Land &amp; Property</p>	<p>Nov 2009 - a fully functioning MS Access database has now been designed and tested by PPP. The database allows tracking of individual s106 agreements on a case reference basis from cradle to grave and includes a management reporting tool that can highlight any exceptions. A procedure to mirror the database and govern its use is being finalised. The procedures will highlight which section/officer is responsible for maintenance at any stage of the s106 process. Responsibilities cover three separate divisions - C&amp;EP, L&amp;P and H&amp;H. It is aimed to launch the new database in the new year following a presentation to CMG.</p>
Payroll	<p>Service Level Agreements are introduced for each of the voluntary organisations that the Council run a Payroll for.</p> <p><b>Implementation Date:</b> July 2009</p> <p><b>Officer Responsible:</b> HR &amp; Payroll Manager</p>	<p>Nov 09 - No response</p> <p>March 10 - Service level agreements have now been drafted and consulted upon with legal and Finance. We are currently liaising with the volunteer bodies with a view to having the agreements signed by April 2010.</p>

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IT Structure & Strategy	<p>Service review meetings should be arranged with some of the larger sections and if successful, rolled out to other key sections.</p> <p><b>Implementation Date:</b> October 2009  <b>Officer Responsible:</b> ICT Manager</p>	<p>Nov 09 - initial meetings will be set up before 31st Dec. History of regular meetings with AHL. Revs &amp; Cust services discussed with DMT. The other major user is Financials and meeting will be arranged by end of Dec. ICT updates documented in DMT minutes.</p> <p>Feb10 - Revenues and Customer Service issues reviewed at monthly DMT; AHL systems covered in quarterly meetings; Regular meetings with Finance, Planning and Flare users to be agreed.</p>
	<p>Service level agreements should be agreed and documented between ICT Services and divisional areas.</p> <p><b>Implementation Date:</b> October 2009  <b>Officer Responsible:</b> ICT Manager</p>	<p>Nov 09 - Comparable service levels will be published from Dec including responses from ICT User Satisfaction Survey.</p> <p>Feb10 - performance reviewed and published via DMT. A full user satisfaction survey will be conducted by end March 10 and regularly updated.</p>
Training	<p>An assessment is made of current stock and where necessary stock is disposed of.</p> <p><b>Implementation Date :</b> 1 December 09  <b>Officer Responsible:</b> Training Officer</p>	<p>Nov 09 - action scheduled for mid December</p> <p>Feb 10 - this action is still outstanding due to staff commitment to achievement of Member Charter status by April 2010. This action will be completed thereafter.</p>
	<p>The declaration on the PET claim form is amended to reflect the current PET policy / agreement.</p> <p><b>Implementation Date :</b> 1 December 09  <b>Officer Responsible:</b> HR &amp; Payroll Manager</p>	<p>Sept 09 - To be implemented by April 2010</p>
Health & Safety	<p>The terms of reference for the Health &amp; Safety Committee are reviewed so that the group becomes more effective in promoting a robust health &amp; safety culture at the Authority.</p> <p><b>Implementation Date:</b> 28/2/10  <b>Officer Responsible:</b> Head of Health &amp; Housing</p>	<p>March 10 - Minutes of last meeting on 30th November show discussion on this issue and chair informed the Committee that the Head of Health and Housing was currently reviewing the future format of this Committee and would therefore welcome the views of the trade unions on this issue. Both the employers' and the trade unions expressed the desire for the continuance of a forum by which health and safety matters could be discussed.</p>

Audit Assignment	Low Priority Recommendations not implemented	Comment
Cash Collection	<p>In order to create a more efficient reconciliation process discussions take place between the Customer Services and Finance Sections to consider the option of removing or reducing the amount of multiple payments processed within the cash office.</p> <p><b>Implementation Date:</b> December 2009</p> <p><b>Officer Responsible:</b> Customer Services Manager</p>	Feb10 - ICON upgrade delayed - now scheduled for April 10