

**Summary of Recommendations and Management Responses from Internal Audit Reports  
issued Quarter 2, 2020/21**

| <b>Report Reference</b>                       | <b>Recommendation</b>  | <b>Risk Rating<sup>1</sup></b> | <b>Responsible Officer</b>  | <b>Management Response and Target Implementation Date (TID)</b>   |
|---|--|--------------------------------|-----------------------------|---|
| <b>Corporate Governance – 24 September</b>    |  |                                |                             |   |
| 4.2.5   | A template for addendums and appendices should be introduced to ensure that all relevant documents that are made exempt have received appropriate consideration. | LOW                            | Democratic Services Manager | A template is being tested. If this is considered appropriate following the test, the template will be rolled out for all relevant documents.<br>TID: 30 October 2020 |
| <b>Corporate Procurement – 21 August 2020</b> |  |                                |                             |   |
| No recommendations arising from review.       |  |                                |                             |   |
| <b>Management of Contracts – 24 July 2020</b> |  |                                |                             |   |
| 4.2.4   | Before business commences with suppliers all contractual documents must be signed.   | MEDIUM                         | SMT/Heads of Service        | A reminder will be issued for the next Procurement Board (SPBP).<br>TID: 5/8/20   |

<sup>1</sup> Risk Ratings are defined as follows:

- High: Issue of significant importance requiring urgent attention.  
 Medium: Issue of moderate importance requiring prompt attention.  
 Low: Issue of minor importance requiring attention.

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|-------------------------|---|--------------------------------|-------------------------------------|---|
| 4.2.5                   | Performance measures should be included in the contract documentation.  | LOW                            | Senior Procurement Business Partner | The climate change report includes a recommendation that there should be a corporate set of processes and performance monitoring documents for contract managers so that everyone is working in the same way, creating a consistent approach.<br>TID: 31/3/20               |
| 4.2.7                   | The requirement to store contracts securely and correctly should be reinforced.   | LOW                            | SMT/Heads of Service                | A reminder will be issued for the next Procurement Board (SPBP).<br>TID: 31/8/20  |
| 4.4.7                   | 1. Before authorising expenditure there should be checks in place to ensure the Council is not at risk of breaching procurement laws and legislation. | MEDIUM                         | SMT/Heads of Service                | This will be considered at the next Procurement Board to ensure practices are in place within each Service Area, and Procurement are sought for advice if in doubt.<br>TID: 5/8/20  |
|                         | 2. Before authorising expenditure, checks should be carried out to ensure spending is within contracted spend and relevant to the contract held.      | MEDIUM                         | SMT/Heads of Service                | Procurement Board to be reminded to ensure contract managers monitor spend against their contracts.<br>Potential contract overspend has been included within the specification requirements for the new FMS, due to be progressed by end of financial year.<br>TID: 31/3/21 |

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|---|--|--------------------------------|-----------------------------|---|
|   | 3. Staff should receive purchasing training before being given access to the purchasing system. This should include a basic checklist so that staff can review whether there is or should be a contract in place and a review of the cumulative spend. | LOW                            | Head of Finance             | Training is provided on the use of the FMS (Total) before officers can raise and authorise purchase orders. Officers will be reminded (Procurement Board) to ensure there is or should be a contract in place and to review of the cumulative spend, and to seek support from Finance to assist to monitor spend.<br>Training on the new Financial Management System will ensure these points are covered.<br>TID: 5/8/20 |
| 4.5.4                                       | There should be a 'rental' time imposed to help ensure that documents are returned in a timely manner to the Document Store.   | LOW                            | Democratic Services Manager | Due to the current pandemic the majority of staff are working from home. Because of this obtaining documents from the deed store is restricted and, therefore, forms a control in itself. Future processes to be agreed and put in place by the Democratic Services Manager.<br>TID: End of December 2020   |
| <b>Shared Legal Services – 26 July 2020</b> |  |                                |                             |   |
| 4.2.3                                       | The user guide should be updated to provide accurate, up-to-date information and should be rolled out to relevant staff.   | LOW                            | Deputy Chief Executive (AJ) | The guide has been updated on a number of occasions and posted on the intranet for staff viewing. Further relevant changes will be made.<br>TID: 1 September 2020   |

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|--|---|--------------------------------|---|---|
| 4.2.7                                      | The procedure for updating the authorised commissioning officers list should be reviewed and the list updated.                      | LOW                            | Deputy Chief Executive (AJ)             | The list has been updated on a number of occasions and will be reviewed again to make sure it is up to date.<br>TID: 1 September 2020   |
| 4.2.14                                     | The level of service should be reviewed to ensure requests are dealt with promptly and efficiently.                                 | LOW                            | Deputy Chief Executive (AJ)             | Given the many hundreds of instructions that are made through the course of the year, I consider this to be a rarity with no service review necessary.<br>TID: Not applicable                     |
| 4.3.7                                      | Budget managers should be reminded of the need to set accurate budgets based on available information.                              | LOW                            | Deputy Chief Executive (AJ)             | As acknowledged, it is very difficult to predict precise budgets at the beginning of the year. Variances are monitored on an ongoing basis and this process will continue.<br>TID: Not applicable |
| 4.3.12                                     | The monthly coding spreadsheets, supplied by Legal Services, should be made available to all relevant (commissioning) staff.        | LOW                            | Deputy Chief Executive (AJ)             | Agreed. I will speak with the relevant finance officer so we can disseminate the relevant information.<br>TID: 1 September 2020   |
| <b>Local Land Charges – 23 August 2020</b> |   |                                |   |   |
| 4.7.1                                      | The next Service Area Plan for Development Services should include reference to the remaining aspects of the land charges function. | LOW                            | Head of Service and Development Manager | Agreed<br>TID: To fit in with the preparation of the next Service plan.   |

| Report Reference                              | Recommendation   | Risk Rating <sup>1</sup> | Responsible Officer | Management Response and Target Implementation Date (TID)   |
|---|--|--------------------------|---------------------|--|
| <b>Corporate Training – 15 September 2020</b> |  |                          |                     |  |
| 4.3.11  | Corporate Training should continue to remind SMT and senior managers of the importance of recording the appraisal documents. | LOW                      | L & D Officer / SMT | With the new Performance Module of the HR/Payroll system being implemented July 2021 this will form part of a more empowered service for Managers to monitor within their own teams.<br>TID: July 2021 |