**SUMMARY OF RECOMMENDATIONS AND MANAGEMENT RESPONSES FROM INTERNAL AUDIT REPORTS
ISSUED QUARTER 3, 2018/19**

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
Housing Investment/Maintenance Programmes – 10 January 2019				
No recommendations resulting from review.				
Housing Benefit & Council Tax Reduction – 31 December 2018				
4.3.1.5	The rejected BACS payment should be processed accordingly on the system. Staff should also be reminded of the need to process these notifications on a timely basis.	Low	Benefits & Fraud Manager	This has now been done. TID: Completed.
4.3.2.3	An amendment needs to be made to the account that was flagged as having the restricted rent still being applied with the underpayment being actioned accordingly.	Low	Benefits & Fraud Manager	This has now been done. TID: Completed.

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[1] 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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4.3.3.4	Staff should be reminded of the need for Senior Officers to review the cases and complete the relevant decision notices.	Low	Benefits & Fraud Manager	To be discussed during the next team meeting. TID: 12 December 2018.
4.3.3.4	Staff should be reminded of the need to get the claimants approval for the benefit payments to be made to their landlords in all relevant cases.	Low	Benefits & Fraud Manager	To be discussed during the next team meeting. TID: 12 December 2018.
4.3.3.5	Staff should be reminded of the need to select the relevant reason codes when processing landlord payment applications.	Low	Benefits & Fraud Manager	To be discussed during team meeting. TID: 12 December 2018.
4.4.2.4	There should be segregation of duties between the request and authorisation of write-offs.	Medium	Benefits & Fraud Manager	The appropriate member of staff has been advised. TID: Completed.
Payroll and Staff Expenses – 14 January 2019				
4.2.3	The categorisation of documents on the HR handbook should be reviewed so that relevant documents can be easily located.	Low	HR Manager	This has been reviewed previously with Media. However, the issue will be revisited. TID: September 2019.
4.3.9	A consistent method of storing documents in the HR network folders should be introduced.	Low	HR Manager	HR Support are reviewing how they save and are agreeing best practice. TID: January 2019.

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4.5.11	HR should review the requirement for retaining expenses receipts. Should it be confirmed that there is a requirement to retain them, the method of storing the receipts should be reviewed to ensure appropriate accessibility and retrieval.	Low	HR Manager	Agreed. Payroll will be contacted to review the retention requirements with action taken accordingly thereafter. TID: April 2019.
4.6.3	A decision should be taken with regards to the dates that Members' allowances changes become effective, with this being consistently applied.	Low	Democratic Services Manager and Civic & Committee Services Manager	We welcome this finding and agreed this would be implemented with the leave date being the date the Councillor was removed from the Committee and the replacement Councillor starting the day after. TID: Completed.

Payment of Creditors – 31 December 2018

No recommendations resulting from review.

Database Security – 1 November 2018

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4.3.3	ICT management should ensure that all SA accounts are renamed.	Medium	Infrastructure Manager	Accepted: Four sql installs have 'sa' enabled. Tegan4 – this box is being decommissioned. Energy2 – 'sa' account has now been disabled Datapulse2 – the supplier will look into this, however this is a low risk box. Pncserver – the supplier has quoted £450 to make changes. However, a complex password is being used which we believe has mitigated the risk. TID: No Further Action.
4.4.2	ICT management should identify and obtain a password management solution for the storage of key passwords.	Medium	Head of ICT	Accepted. A new password vault will be investigated. TID: May 2019.
4.4.5	ICT management should ensure all SQL Server database 'Guest' accounts are reviewed and disabled.	Medium	Infrastructure Manager	Accepted. All identified 'guest' accounts have been disable apart from Metacompliance where the 'guest' user only has connection rights to view the database table diagram. TID: No Further Action.
4.5.3	ICT management should upgrade to the latest SQL Server service pack following the upgrade of the Horizon software.	Medium	Infrastructure Manager	Accepted. Horizon upgrade is in the final planning stage. Once complete the latest service pack will be applied. TID: May 2019.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
Employee Attendance Management – 9 November 2018				
4.3.2	Managers should be reminded of the need to complete return to work forms for all sickness absence.	Low	SMT HR Manager	Managers are advised in Self Serve training and it is included as part of the new HR for non HR manager Courses which all managers must attend. It is also noted on the form, the intranet and in the policy. We recommend that SMT discuss this with their managers. Coventry City Council (as the payroll provider) will be contacted to check whether an absence trigger report can be produced. TID: March 2019.
4.3.3	Guidance should be provided to managers regarding the retention of Return to Work forms in terms of the method and period of time that they need to be held for.	Low	HR Manager	Managers need to be advised of the Retention timescales –6 years +1 after the end of employment (confirmed with Data Regulations Officer) TID: March 2019.
Sports Development – 16 November 2018				
No recommendations resulting from review.				
Community Infrastructure Levy and Section 106 Agreements – 10 December 2018				
4.1.1	Consultees should be formally made aware of the outcome of relevant applications including in relation to any contributions that are to be paid to them.	Low	Development Manager and Business Managers	Whilst it is unlikely to be practicable to individually advise all consultees of the outcome of planning applications, consultees are able to follow progress online and will be reminded of this. TID: December 2018.

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4.3.9	A formal naming protocol should be introduced for documents stored on IDOX so that all contribution requests can be easily identified.	High	Business Managers	This is now in place. TID: Completed.
4.3.9	Consideration should be given to investigating whether the s106 agreement can be amended in the relevant case so that the NHS contribution can be secured.	High	N/A	It is not possible to secure this contribution but revised processes whereby heads of terms clauses are included as standard in reports relating to housing sites of over 10 dwellings will prevent this reoccurring. TID: Not applicable.
4.3.9	The contribution request from the Police should be included within final s106 agreement in the relevant case.	High	Development Manager and Business Managers	The Police contribution has now been included in the final agreement. TID: Completed.
4.4.4	Responsibility should be formally assigned for the updating of the monitoring information, whether this is the spreadsheet or Acolaid once this has been fully implemented.	Low	Head of Development Services / Development Manager	That responsibility has now be assigned to the Development Monitoring Officer. The spreadsheet will only be used until such time that Acolaid holds all data. New records will be entered direct in to Acolaid with only a short reference being included in the spreadsheet. Associated with this, new processes are being introduced to use Acolaid to ensure all s106 contributions requested are captured and recorded by case officers. TID: Completed.

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4.5.5	The monitoring spreadsheet should be kept up to date and should include all relevant information.	Low	Head of Development Services / Development Manager	The main monitoring spreadsheet will be updated to ensure that the contributions are being accurately recorded prior to the Acolaid system being employed for this process. TID: Completed and ongoing.
4.5.7	The process of calculating the contribution invoices should be amended so that the figures can be verified.	Medium	Head of Development Services / Development Manager	The process for calculating the invoices (including indexation) will be set out on each invoice as a way allowing the figures to be checked. Invoices will then be associated with the Acolaid record. Further advice will be sought from Internal Audit to ensure that the process is appropriate going forward. TID: Immediate and ongoing.
4.5.12	Formal monitoring should be undertaken to ensure that monies are being spent as stipulated in the s106 agreements.	Medium	Head of Development Services / Development Manager	This has been done in relation to 3rd party contributions (SWFT, Police, CCG) where formal legal agreements are now used to ensure money is spent correctly. Similar arrangements need to be put in place for internal contributions. The process for this needs to be agreed through SMT. TID: Completed.
Insurances – 30 October 2018				

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4.2.9	Development of a formal insurance strategy be considered that provides the framework to ensure that the Council has in place an optimal balance between external insurance and self-insurance.	Low	Insurance & Risk Officer	Agreed. Consideration will be given to the introduction of an insurance strategy. TID: End of March 2019
4.3.3	An action tracker be included as part of the update to SMT.	Low	Insurance & Risk Officer	This will be included from the next report. TID: November 2018.
4.3.4	The Risk Management Strategy be updated and made available on the Council web site.	Low	Audit & Risk Manager	Agreed and now done. TID: September 2018.
4.3.6	Oversight of risk registers by the IARO be embedded to ensure that insurance is considered in all cases.	Low	Audit & Risk Manager / Insurance & Risk Officer	Audit & Risk Manager in process of putting all risk registers on intranet site viewable by all staff. When set up these will be updated quarterly. Insurance & Risk Officer can then view these documents systematically and ensure that due provision has been made for insurance aspects of risks. TID: End of October 2018.
4.5.6	The claim forms should be refreshed and reflective of GDPR requirements.	Medium	Insurance & Risk Officer	Wording was reviewed and updated in May 2018 taking into account advice and examples from other authorities in the absence of an Information Governance Manager. Advice will be sought from the Information Governance Manager and wording updated accordingly. TID: End of March 2019.