**SUMMARY OF RECOMMENDATIONS AND MANAGEMENT RESPONSES FROM INTERNAL AUDIT REPORTS
ISSUED QUARTER 4, 2018/19**

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
Performance Management – 29 March 2019				
This was performed as a consultancy review so there were no recommendations as such. However, a number of areas for development were identified for management to consider. The full report can be accessed, along with all other Internal Audit reports, through the Committee Management System.				
Corporate Property & Portfolio Management – 22 March 2019				
4.2.4	The draft strategy should be considered for approval to ensure that the Council has framework in place to allow for future planning and investment decisions to be made appropriately in relation to these valuable corporate resources.	Medium	Asset Manager	Following the Asset Management redesign, this strategy has been rescheduled for completion in 2019 and the Asset Management Steering Group will be reconstituted in April to drive the process. TID: September 2019.
4.5.4	A reconciliation of non-operational assets should be undertaken between the different data sources.	Low	Estate Management Surveyor	Agreed. A reconciliation will be carried out as suggested. TID: September 2019.

---

[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.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.6.5	Evidence should be retained of any agreements made with regards to rent reductions (including rent free periods) agreed with tenants of non-operation properties.	Low	Estate Management Surveyor	Agreed. Evidence will be retained as appropriate for all agreements made. TID: April 2019.
Council Tax: Valuation, Liability and Collection / Refunds sub-systems – 31 March 2019				
No recommendations resulting from review.				
National Non-Domestic Rates – 11 February 2019				
4.3.1.6	The VOA should be informed on the change of property use in the cases identified.	Low	Revenues & Recovery Manager and Visiting Team	Now that we have the Visiting Team Admin Officer (VTA) in post, I will ensure that the VTA report all of these to the VOA by way of Billing Authority Reports from now on. TID: With immediate effect.
4.3.2.3	Follow-up action should be taken with the VOA for all outstanding notified amendments.	Low	Revenues & Recovery Manager and Visiting Team	As above, the newly created VTA post will now run the reports using all amendment codes and chase these with the VOA as we do the 'new' properties. TID: With immediate effect.
4.4.3.5	The identified cases (and any other similar cases) should be reviewed to ensure that they are either billed where appropriate or deleted from the system.	Low	Revenues & Recovery Manager and NDR Team	We will look into these, however if a property is not bought into rating, it is excluded from any reporting on total property numbers. I see this as more of a file tidy exercise than a risk. TID: 31/03/20

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.3.6	The listed status of the identified property should be confirmed.	Low	Revenues & Recovery Manager and NDR Team	We do check all new cases with 'Historic England' and any cases that are queried, however some have been within the system for years and when I asked Historic England if they could provide a definitive list for our Council, this was not something that was possible. We will look into the case identified and refer to Historic England for advice. TID: Within one month.
4.4.3.9	A review of discretionary reliefs should be performed with applications sought as appropriate. The scoring of the applications should then be undertaken to ensure that the correct amounts of relief are being awarded.	Low	Revenues & Recovery Manager	This was planned for 2019/20 anyway so will be done as planned. TID: During financial year 2019/20.
Business Applications: Civica Open Revenues – 28 March 2019				
4.2.3	The System Owner should ensure that all generic Civica accounts are promptly disabled on the live Civica Open Revenues application.	Medium	Exchequer Services Manager	These have now been disabled. TID: Actioned.
4.2.5	The System Owner should request ICT to develop a monthly report of all unused or inactive Civica application accounts. All redundant Civica accounts should be promptly disabled.	Medium	Exchequer Services Manager	We now use a report that we receive daily that highlights where passwords have expired (passwords expire after 3 months). These are then reviewed to ascertain whether access is still appropriate. TID: Actioned.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.3	ICT management should arrange for all ICT personnel to be assigned individual and uniquely identifiable superuser userids.	Medium	ICT Services Manager	Accepted. A request has been sent to the System Owner to setup ICT support staff with uniquely identifiable superuser userids. TID: April 2019.
System Ownership and Management – 31 January 2019				
4.4.3	Management should introduce a requirement that standardised user request forms are completed for key Council systems when requesting new users or changes to existing users access permissions. Forms should be retained to provide assurance that appropriate access rights have been granted to users according to their job role.	Medium	Deputy Chief Executive (AJ)	*Not fully accepted* System Owners must adopt a standardised process for authorising new users and permission changes which are appropriate to the sensitivity of their application. The new user authorisation and change request must be retained for assurance purposes. TID: 1 April 2019.
4.4.5	The accounts in question should be reviewed and all leaver accounts should be disabled.	Medium	Manager – Development Services (GF)	Agreed. We are currently working through the accounts in question to action this. TID: End of February 2019.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.6	The accounts should be reviewed and any generic accounts replaced with named individual accounts for those requiring access.	Medium	Manager – Development Services (GF)	We are in the process of identifying the accounts in question. Many of the generic accounts are set up by IDOX engineers for their purposes in supporting us and for testing. However, this is controlled via a 3rd party network access agreement /non-disclosure agreement with IDOX. Further discussion required as to the ability to and appropriateness of complying with this requirement. TID: End of February 2019.
4.5.3	A regular account review process should be introduced for key Council systems. This should be performed at least annually and require team managers to confirm that users under their supervision have appropriate access rights within the application and that all leavers have been removed.	Medium	Deputy Chief Executive (AJ)	Accepted. System Owners are responsible for ensuring that a regular user account review is carried out. This review should be performed at least annually to confirm that users have appropriate access rights within the application and that all leavers have been removed. Where a System Owner has not previously carried out a review for their system, one must be completed by 31.07.19. TID: 31 July 2019.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
Financial Systems Interfaces – 31 January 2019				
4.3.5	A regular review process should be introduced for folders containing sensitive financial data. This should be performed at least annually and require relevant team managers to confirm that users under their supervision have appropriate access rights and that any leavers have been removed.	Medium	Strategic Finance Manager	Accepted. Will review in conjunction with ICT and Principal Accountants to assess need. TID: Immediate. (Review will be undertaken annually.)
4.3.8	ICT should ensure the purpose of the administrator account is reviewed and that the account disabled if appropriate.	Medium	ICT Application Support Manager	Accepted. The administrator account has been reviewed and one of the accounts within the administrator group has had its access removed from this folder. The remainder of the accounts are required for essential support purposes. TID: Complete – no further action required.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.5.3	Management should investigate the feasibility of improved event logging with the third party supplier.	Low	Systems Officer, Finance Systems Team	This would potentially be an enhancement and as we intend to replace the FMS within the next two years then there will be no appetite or budget to pursue this (this is noted in paragraph 4.5.4 of the report). The facility/feature will be taken into account when selecting a new FMS. TID: Not applicable (although will be considered when selecting a new FMS).

Royal Pump Rooms (including Art Gallery) – 27 February 2019				
4.4.2	Invoices should be set up on the system (TOTAL) correctly to enable budget managers to account for them when budget forecasting. Staff should be trained on how to set up annualised orders (for invoices paid in instalments).	Low	Arts Manager / Collections and Engagement Manager	Training on TOTAL and the correct procedures for annual orders will be given to all appropriate Collections & Engagement staff. TID: By 1 June 2019.
4.4.10	A key signing-in/out procedure should be adopted for the safe keys. The security of storage for the safe key should be reviewed.	Low	Programme and Marketing Manager / Sales and information Supervisor	A signing in/out procedure will be implemented and the storage of keys will be reviewed. TID: By 1 April 2019.
Leisure and Recreation Facilities – 31 March 2019				

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.2	The Code of Procurement Practice should be followed in relation to all purchases. (In this situation it applies as purchases through the year total over £9,999 with one supplier.) Staff should have procurement training and apply the guidance provided by the Procurement team.	Low	Sports & Leisure Contract Manager / Sports & Leisure Contract Officer	We will go through the policy relating to the procurement to ensure that the main processes are fully understood. TID: July 2019

Leisure Facilities Contracts – 29 March 2019

Report Reference	Recommendation	Risk Rating	Responsible Officer	Management Response and Target Implementation Date (TID)
4.3.16	The summary customer comments reports should include all relevant complaints / compliments.	Low	Sport & Leisure Contract Manager	Whilst we have a good handle on customer complaints / compliments from the data we receive from Everyone Active and from our regular client meetings, we acknowledge that we need to agree with Everyone Active a method of collecting customer satisfaction data. TID: August 2019

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.5	A formal log of all agreed contract variations should be maintained.	Low	Sport & Leisure Contract Manager	We have a process for contract variations. However, we will review it and make any required amendments, including the use of Change Control Notes as set out in the contract. TID: August 2019
Building Control – 15 March 2019				
4.4.8	Staff should (again) be reminded of the correct procedures to undertake regarding the processing of applications, including the completion of relevant fields on Acolaid, the retention of relevant documentation and the need for timely processing.	Low	Principal Building Consultants	It is acknowledged that not all officers are completing all fields when processing applications. Principal Building Consultants (PBCs) ensure all site officers are on a rota to provide office cover, where they can be shadowed and retrained when processing applications. The PBCs are conducting regular 1-1's with staff to support and monitor work flow / processing. This should, over time, reduce errors made. Issues highlighted at quarterly case monitoring will be fed back to the PBCs. TID: Sept 2019 with subsequent quarterly monitoring.
4.5.10	The supplementary fees should be included in the annual fees and charges report for approval by Members.	Low	Head of Consortium	The supplementary fees were discussed at the time of the fees review, but unfortunately they were not presented for approval. This was an oversight, and it is agreed they should have been included for approval by members. This will be done for the next round of fee approval. TID: Sept 2019

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.5.14	An annual financial statement should be produced and published.	Medium	Head of Consortium & Assistant Accountant	I can confirm this was actioned for 2016/17, but apparently not for 2017/18. A reminder will be placed on the Head of Consortium's calendar to ensure this is actioned for 2018/19. TID: April/May 2019
4.5.16	Staff should be reminded of the need to ensure that notes are recorded on the system to highlight any fee variations.	Low	Principal Building Consultants	This will be checked and discussed with officers at the regular 1-1's. TID: Immediately and ongoing.
4.5.20	The fee parameter table in Acolaid for 2019/20 should be updated to include the correct figures.	Low	Head of Consortium	This has since been actioned ready for 1 April 2019. TID: Completed.
4.5.26	The quarter one recharge invoices should be checked with the BSM upon her return with charges being raised as appropriate if the figures are found to be incorrect.	Low	Business Support Manager & Head of Consortium	The quarter one recharge invoices will be checked with the BSM upon her return with charges being raised as appropriate if the figures are found to be incorrect. TID : April 2019.

Funding of Voluntary Organisations – 29 March 2019

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.5	Specific evidence should be retained for all grants approved (either formal minutes from the Planning Group or a proforma document which is signed off by the chair of the group).	Low	Community Partnership Team Manager	The decisions / recommendations from the Planning Group meetings regarding the vetting and approval of bids to go forward to the Forum will be recorded on a proforma which will be signed by the Forum Chair. TID: 30 September 2019.
Health and Safety Enforcement in the District – 30 November 2018				
No recommendations resulting from review.				
Homelessness and Housing Advice (Review of Strategy Objectives) – 28 March 2019				
4.2.2	To further inform development and planning of the future strategy, an assessment should be undertaken of actions to be undertaken against remaining objectives. Progress against these actions should then be assessed on a monthly basis.	Medium	Housing Strategy & Development Manager / Rough Sleeping Strategic Coordinator	The recommendation to assess actions is accepted however our view is that quarterly is sufficient to monitor progress. TID: June 2019.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.3.2	There should be engagement and consultation, regarding the Mental Health Protocol, with mental health service providers, clinical commissioning groups, safeguarding, and social care teams to ensure that it reflects relevant issues.	Medium	N/A	Since the strategy was approved there have been some key developments at a County level. Warwickshire County Council are funding a pilot scheme involving two Community Psychiatric Nurse posts which will be placed with the street outreach teams but link to the Mental Health partnership trust. Furthermore, a county-wide homeless strategy is being developed which consider addressing the mental health needs of homeless people. We would suggest that events have overtaken the notion of the development of a protocol and it is therefore proposed to put to members, revisions to the strategy to reflect current thinking and practices. TID: Not applicable.
4.3.2	The Mental Health Protocol should include consent to information being exchanged between parties at the outset and include a quarterly case review process of those considered to be at most risk of becoming homeless.	Medium	N/A	As above. TID: Not applicable.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.3.8	Cases discussed at the relevant weekly or monthly meetings should be risk-assessed and RAG-rated identifying assigned actions, barriers and further engagement required. Where a case is not discussed, details should be minuted.	Medium	Rough Sleeping Strategic Coordinator	The recommendation will be actioned as suggested. TDI: May 2019.
Estate Management – 31 March 2019				
4.2.8	Working patterns and restrictions on overtime should be introduced to provide staff cover and allow budget forecasting to be more accurate.	Low	Neighbourhood Estates Manager	WDC are at present recruiting for a Neighbourhood Officer. This will reduce the overtime cover. PID: June 2019
4.2.8	Overtime should be monitored closely to prevent staff from working more than an average of 48 hours per week.	Low	Neighbourhood Estates Manager	As above, Staff have signed a Working time directive opt out agreement on 2nd April 2019. PID: April 2019
4.5.1	An up-to-date inventory of valuable and desirable items should be compiled and forwarded to the Insurance and Risk Officer. This should be updated at least annually.	Low	Neighbourhood Estates Manager	Neighbourhood officer is at present completing a spreadsheet with items value over £50. To forward onto the Insurance and Risk Officer. PID: June 2019
Right to Buy – 4 March 2019				
4.3.8	The Council's website should be updated to include the correct maximum discount figure.	Low	Business Administration Officer	Oversight corrected 7th February with diary note to uprate to new amount in April 2019. PID: Completed.

Report Reference	Recommendation	Risk Rating[1]	Responsible Officer	Management Response and Target Implementation Date (TID)
4.5.5	Consideration should be given to drawing up a formal agreement document containing relevant terms and conditions for the structural surveys 'contract'.	Low	Business Administration Officer	Discussed with Procurement. Agreed standard purchase order terms and conditions on internet sufficient for the work done by current supplier. PID: Completed.
Car Parking – 7 February 2019				
4.8.4	Inventories should be updated and should include all items of valuable, portable or desirable nature (e.g. cameras, body cams and new handhelds).	Low	Car Parking Manager	All equipment inventories will be updated at least annually and variances referred to Insurance & Risk Officer. PID: 1/4/19 or sooner if we have the new Handhelds.