

Internal Audit Recommendation Tracker (High and Overdue)

Appendix B

Last Updated: 31 May 2018

Audit Year (Date report issued)	Rec Ref	Original Recommendation	Priority	Original Managers Response	Responsible Officer/ Head of Service	Agreed Imp Date	Revised Imp Date(s)	Status Update from Management	Status
Corporate Business Continuity Plan – Follow Up (May 2015)	5	Each service needs to develop a timetable to test its BCP. This testing process needs to be managed centrally to ensure: <ul style="list-style-type: none"> • Testing is carried out as planned • Outcomes of the testing is recorded • Action plans are developed to address any failures/weaknesses • BCPs (Service and Corporate) reviewed and updated as necessary post testing, and periodically thereafter 	Medium	A methodology for testing the BCPs will be determined by 31 March 2014 and a timetable developed to test each plan during April – June 2014.	Operations Manager/ Property and Facilities Manager/ Head of Place	31/03/14	01/11/15 30/04/16 31/07/16 31/03/17 01/05/17 31/03/18	<p>May15: Some testing of Council systems has been carried out as part of Emergency Planning (e.g. emergency power supplies at the Civic Centre, comprehensive ICT testing at Latton Bush and mutual aid support with other Essex districts).</p> <p>Aug15/Jun16: Whilst service level plans are being completed testing cannot take place, however, joint working with Chelmsford CC around ICT recovery may see some testing in this area in 2016.</p> <p>Aug/Nov16: Joint working with Chelmsford CC around ICT recovery has stalled. The implementation date is revised to the end of the financial year so that Harlow Council can explore other arrangements. It is now anticipated that testing of other plans can take place before the Housing Services BCP is received.</p> <p>Feb 17: Slow progress has been made with ICT due to HTS transition commitments and will be reviewed post February. In the meantime progress with bcp and testing is being monitored by the Corporate Governance Group.</p> <p>May 17: As part of the ITDR review, BCP testing will be discussed, providing all BCP's are in place. A desk top exercise with Senior and Third Tier Managers will be undertaken after the ITDR and Corporate BCP has been completed.</p> <p>July 17: As above. Once all service and Corporate BCP's are signed off, work can begin to discuss the testing of BCP's.</p>	Complete

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								<p>Oct 17/Feb 18: All BCP's are now completed. These will now feed into a review of the IT Disaster Recovery Plan and Corporate Business Continuity Plan. Timetabling of recommended testing will be reviewed in conjunction with the Senior Management Team to enable the recommendations to be concluded.</p> <p>May 18: Testing regime introduced as per report to June 2018 Audit and Standards Committee</p>	
<p>Community Safety (June 2015)</p>	<p>2a</p>	<p>The Safer Harlow Partnership needs to locate, review and update and overall governance document that sets out statutory roles, stakeholders, frequency of meeting, voting arrangements and other Partnership governance and administrative arrangements.</p>	<p>Medium</p>	<p>Will review and update documentation.</p>	<p>Community Safety Team Manager/ Head of Community Wellbeing</p>	<p>30/09/15</p>	<p>31/01/16 30/06/16 31/10/16 31/03/17 30/06/17 31/01/18 30/09/18</p>	<p>Oct/Feb16: A full SHP or RAG meeting is needed prior to final agreement.</p> <p>June/Nov16: The SHP Coordinator post was made redundant in March 2016, due to a reduction in funding, and remaining staff resources have had to be prioritised on other activities. As agreed with Internal Audit, this document will now be in place by the end of the financial year.</p> <p>Feb 17: Harlow Council is still attempting to obtain data from the police in order to undertake the Strategic Assessment that is required. This has been escalated by Harlow Council, and will be escalated to the next level at the police during w/c 30/1/17. Until this information is received it is not possible to progress.</p> <p>May 17: Urgent Stakeholder meeting will be arranged to deal with matter. Will notify date of meeting.</p> <p>July 17: Responsible Authorities Group meeting has been arranged for September 2017 where this matter will be reviewed and agreed.</p>	<p>Overdue</p>

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								<p>Oct 17: A Responsible Authorities Group meeting has taken place and governance matters were discussed and reviewed. The next RAG meeting is scheduled for November where final approach is to be agreed and referred to a full SHP meeting scheduled for December 2017. Once agreed this action is complete.</p> <p>Feb 18: Responsible Authorities Group met in December to discuss ToR and governance arrangements. This is an agenda item for the Safer Harlow Partnership Regulatory Authority Group meeting. Progress is ongoing.</p> <p>May 18: Governance arrangements have not yet been agreed by the Safer Harlow Partnership, who's next full meeting is on the 29th May. If agreed at the meeting, governance documentations should be in place by 31st July 2018</p>	
<p>Human Resources - Recruitment (September 2015)</p>	<p>2</p>	<p>Recruitment training on Wisenet (e-Learning module) should be provided to recruiting managers and evidenced.</p>	<p>Low</p>	<p>Agreed. Online training programme to be created on Wisenet and sent out to new managers with recruiting responsibilities. Certificate will be issued at the end of the course and a copy will be placed in individual files.</p>	<p>HR Manager /Head of Governance</p>	<p>31/03/16</p>	<p>31/12/16 30/06/17 30/09/17 31/03/18 30/04/18 30/09/18</p>	<p>Jun/Nov16: Due to staff shortages meeting has been postponed until Sept 16 to discuss and prepare online training programme via Wisenet. Estimate completion date Dec 16. Existing Wisenet training course 'Preventing illegal Working' will also be reviewed. In the meantime, the HR Advisor meets, on an ongoing basis, with recruiting managers to give one to one advice and guidance on the recruitment process.</p> <p>Feb 17: Trial of online training within HR complete, following which a few edits are to be completed. Thereafter identify small trial of few new managers to be undertaken in February 2017.</p>	<p>Overdue</p>

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								<p>May 17: Trial has been completed. The recruitment module is ready. The staff member who completes e-learning also has other responsibilities, the main one being Payroll. Due to the additional Election this year and unanticipated changes to the e learning platform (systems upgrade which is due in June/July) this is not ready to launch.</p> <p>July 17: Wisenet requires a systems upgrade as the existing module is no longer supported, therefore training cannot be provided at the moment. The upgrade will be undertaken by CLS (External Consultants), in liaison with ICT. Awaiting response from CLS.</p> <p>Oct 17: Still awaiting response from CLS regarding timescales for the Wisenet systems upgrade. This is unlikely to be achieved until early 2018.</p> <p>Feb 18: CLS have updated parts of the system and it was anticipated this would progress further in quarter 4. I-learn (new name for Wisenet) has been impacted by CLS elements still outstanding and unexpected and unavoidable staff absence.</p> <p>May 18: HR focus has been to deliver e-learning training for GDPR to all staff prior to 25th May. The upgrade required for the e-learning IT system has been completed. Mandatory training courses are under review to ensure compliance with GDPR requirements. Following review the training programme will be published for employees to complete.</p>	

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<p>External Data Transfers (December 2016)</p>	<p>2b</p>	<p>Management should ensure that adequate data sharing protocols/ information sharing agreements are in place for Veolia and Kier Harlow. (HTS)</p>	<p>Medium</p>	<p>Agreed. Veolia – Environment and Licensing Manager/ Head of Place</p>	<p>Veolia – Environment and Licensing Manager/ Head of Place</p>	<p>31/12/16</p>	<p>01/07/17 31/12/17 30/07/18</p>	<p>Feb 17: No response May 17: The Environment & Licensing Manager has drafted a data sharing agreement between Veolia and Harlow Council, setting out the principles for data sharing in connection with the waste and recycling contract, to ensure compliance with the Data Protection Act. The draft agreement has been approved by the Assistant Solicitor and sent to Veolia. Awaiting response. July 17: No response has yet been received from Veolia. This may be because the Veolia management team are engaged in bidding for the replacement contract. Nonetheless the Environment & Licensing Manager has written to the General Manager for domestic contracts at Veolia requesting an update on the proposed data sharing agreement. Data Sharing protocols/agreements form part of the current waste service discharged by Veolia and are included in the new tender process to select a new waste management partner in early 2018 Oct 17: Veolia has responded with several queries and requests for additional information. Negotiations are in progress and the agreement should be completed by December. Feb 18: Veolia has been reminded they are required to complete the data sharing agreement for GDPR compliance purposes. The contract specification for the new waste contract includes a requirement for data sharing protocols/agreements between the Council and the successful contractor.</p>	<p>Overdue</p>

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								<p>May 18: The main focus has been to prepare for the procurement of the waste and recycling contract, including agreeing the extension of the existing waste contract with Veolia. The data sharing agreement has therefore not been signed. Veolia will be reminded of the requirement to sign the data sharing agreement to ensure compliance with GDPR. In mitigation, limited personal data is shared with the waste contractor. On target for completion in July.</p>	

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				Agreed. HTS - Assistant Solicitor/ Head of Governance	HTS - Assistant Solicitor/ Head of Governance	01/02/17	25/05/18	<p>May 2017: All information sharing processes and policies are being reviewed to ensure compliance with the GDPR.</p> <p>July 17: Internal and external resource has been allocated to this work, which has commenced.</p> <p>Oct 17: HTS has been informed they will need to appoint a DPO and have privacy notices etc. in place. A meeting is to be arranged to meet with HTS to go through what they data they receive and what they do with it, to determine if they are data controllers [which they will be in some incidents] or data processors.</p> <p>Feb 18: Data sharing mapping has commenced for HTS and terms and conditions for Data Sharing agreements for both HTS and Veolia have been drafted.</p> <p>May 18: There is a data sharing protocol on the infonet which is to be used as a template for all contracts that process personal data. These will be published both on the HDC web and the WEISF portal to show compliance with GDPR.</p>	Overdue
<p>Council tax and Business rate (NDR)</p> <p>(March 2017)</p>	1	The Revenues and Benefits Manager should ensure that documented procedure notes for Write offs, Recovery and Managing Suspense Account are in place and regularly reviewed.	Low	Agreed	The Revenues and Benefits Manager / Head of Finance	31/03/18.	30/09/18	<p>May 18: There are documented procedures in place for recovery processes. This part of the recommendation is now complete.</p> <p>Write offs are processed within Civica using a workflow and it is not possible to circumvent the process; a procedure has not been documented as yet as it is mainly system driven.</p>	Overdue

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								The Council's Income Management system has had an upgrade recently which has made significant changes to the operation to the suspense account which are still being bedded in.	
Licensing (May 2017)	1	Monthly reconciliations of Taxi and Premises Licensing income should be undertaken between the database systems and the General Ledger. The reconciliations should be independently reviewed and the checks evidenced.	Medium	The management team at Environment and Licensing will take advice from the Council's Finance Team and from IDOX, its systems suppliers, to identify the most cost effective means of carrying out and validating a regular reconciliation process. The proposals will be agreed with the Council's Internal Audit Team before implementation.	Environmental and Licensing Manager / Environmental Health Manager / Principal Environmental Health Officer	31/12/17	01/04/18 01/07/18	<p>Feb 18: The team has worked with the software supplier for the back office systems in its use to create reporting capability to enable reconciliation of individual records with the Council's ledger system for premises Licensing functions, and for taxi licensing functions. A draft report has now been supplied and is being tested.</p> <p>Work with the Contact Harlow is required to ensure that the ledger records can be correlated unambiguously with back office system event records. It is now anticipated that active reconciliation of all such records will be active from 1 April 2018.</p> <p>May 18: Following meetings with Contact Harlow with regard to payments and the way to log and record, this worked well on a trial basis with regard to HMO licensing. However, there has been an upgrade to Paris in early April so now premises/personal details while entered on the system are not showing in the printed receipt (previously they did) nor on Agresso.</p> <p>This has been raised this with the PARIS Administrator who has run some reports but these have been patchy. He is raising this with Northgate who owns the PARIS software. Also he will run further reports in conjunction with Contact Harlow. IDOX who owns</p>	Overdue

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								Uniform and LALPAC have produced draft reports for us, as there is a cost to this, The Environmental Health Manager has not progressed these until issues with PARIS has been resolved.	
Sam's Place (August 2017)	1b and 2	A formal review of the service should be completed as this has not been undertaken since 2011. The review should consider a number of options such as charging, or other providers such as Action 4Children running Sam's Place directly. The strategic risks relating to Sam's Place (both financial and non-financial) should be reviewed and updated. This should be undertaken in conjunction with the options review above.	Medium	Review of Sam's Place to be undertaken by February 2018	Youth and Citizenship Manager, (Head of Community Wellbeing)	31/01/18	31/03/18 30/6/18	Feb 18: The review, including reviewing corporate risks, has been done and just needs writing up. May 18: Final report delayed due to other priority work. New deadline 30/06/18	Overdue
Debtors (October 2017)	1	The Debtors Team should continue to work closely with service areas to ensure reminder letters, chasers and further recovery action is taken promptly, where appropriate, and in accordance with policy to help	Medium	A review of processes and debts will commence by the end of the financial year.	Revenues & Benefits Manager	31/03/18	31/03/19	May 18: There have been significant HR related issues in this area of work which have impeded the services ability to fully undertake the recommendations. It is hoped that progress will be made in 2018-19	Overdue

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		<p>ensure that the possibility of recovery is maximised. Whilst the Head of Finance does receive periodic reports on the status of aged debt, an independent review of sundry debts should be undertaken by a member of the Debtors Team to ensure that debts are being pursued efficiently / appropriately and progressed in a timely manner; through to agreed payment arrangements and/or write-off. Once debt is deemed to be irrecoverable, the debt should be written-off in a timely manner, in accordance with the Debt Collections Policy.</p>							
<p>Debtors (October 2017)</p>	<p>2</p>	<p>The Sundry Debtors Manual and the Debt Collections Policy should be reviewed and updated (if appropriate) to ensure that they are up to date and reflect current working practices.</p>	<p>Low</p>	<p>The manuals will be reviewed in accordance with the recommendation.</p>	<p>Revenues & Benefits Manager</p>	<p>31/03/18</p>	<p>31/03/19</p>	<p>May 18: There have been significant HR related issues in this area of work which have impeded the services ability to fully undertake the recommendations. It has not therefore been possible to review the documents as recommended. It is hoped that progress will be made in 2018-19</p>	<p>Overdue</p>

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		In addition, a control sheet should be added to include the date of review, approval date, and when the documents are next due for review.							
Playhouse (October 2017)	1c	Playhouse Management to create written procedures that raise awareness for staff of their responsibilities to protect cash and that cash differences (unders/overs) are to be monitored and reviewed.	Medium	Procedures to be implemented and Senior Hosts to deliver training to the General and Casual Hosts with regards to cash handling. A team meeting will be arranged followed by an email to staff explaining the process. The unders/overs weekly banking assessment sheet that will be reviewed weekly by the Senior Host and monthly by the Playhouse Director.	Technical and Projects Manager Community, Leisure and Cultural Services Manager	01/02/18	30/06/18	Feb 18: Written procedures are in the process of being created. May 18: New EPOS System in Place Written Procedures still being created first draft will be issued as soon as capacity allows.	Overdue
Playhouse (October 2017)	2	Create risk assessments for the Playhouse and communicate completed risk assessments to the	Medium	Risk Assessments to be completed by Playhouse Managers. A Health and Safety Portal to be set up	Technical and Projects Manager Community, Leisure and	01/04/18	30/06/18	May 18: Currently recruiting for a freelancer to undertake this task due to staffing capacity.	Overdue

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		Corporate Health and Safety Officers.		by Blue Lemon Health and Safety. A follow up meeting will be arranged with Health and Safety Officers and Facilities Manager with Playhouse Director.	Cultural Services Manager				
Playhouse (October 2017)	3	To review the Fire Risk Assessment 2015 and ensure recommendations are completed, prioritising any action according to level of risk	Medium	The Playhouse Director to re-read the FRA's and highlight works required to Manager and Head of Service with a view to produce an up to date FRA.	Technical and Projects Manager Community, Leisure and Cultural Services Manager	01/02/18	30/06/18	Feb 18: The Playhouse Manager is in the process of completing the first stage of this task. New Fire alarm installation is ongoing. May 18: Fire Alarm system ongoing. Projects Manager currently market testing cost of replacement fire doors.	Overdue
Playhouse (October 2017)	4	Review the recommendations made in the Health and Safety audit report, documented and ensure recommendations are completed, prioritising any action according to level of risk	Medium	The Playhouse Director to read and highlight resources required to implement this and report to the Manager and Head of Service.	Technical and Projects Manager Community, Leisure and Cultural Services Manager	01/03/18	30/06/18	Feb 18: The Playhouse Manager is in the process of completing the first stage of this task. May 18: Will be complete as soon as capacity allows	Overdue
Playhouse (October 2017)	5	Liaise directly with the insurance officer to ensure the lists of contents are updated and an accurate valuation is reached.	Medium	A meeting will be arranged with the Insurance and Risk Manager and identify who will be best placed to carry out the content review due to the time involved.	Technical and Projects Manager Community, Leisure and Cultural Services Manager	30/11/17	30/12/18	Feb 18: Meeting with the Council's Insurance Manager originally scheduled for February is to be rearranged for March 18. May 18: Meeting with insurance has taken place and works are ongoing and likely to be continued up to end of 18.	Overdue

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				Carry out review of 2011 inventory and update accordingly.		01/04/18			
Cyber Security (January 2018)	3	Complete and document a full software license inventory on an annual basis.	Low	An annual Software License Inventory Audit will be put in place commencing March 2018.	Senior ICT Manager	31/03/18	30/9/18	May 18: We have commenced the annual Audit in March with most PC applications completed. We are currently going through Corporate applications. The completed Audit will be available at the end of the Summer.	Overdue
General Ledger (February 2018)	1	Reconciliations should be undertaken and reviewed in a timely manner as per the Schedule of Reconciliations. In addition, a 'sign-off' section should be included within the Council's Schedule of Reconciliations, to enable the preparer and reviewer to evidence (and date) the formal review. Senior management should evidence checks that timely reconciliations are being completed.	Medium	The allocation of the payroll and bank reconciliation work is due to be reviewed with a view to some aspects of this work being allocated across the wider team in order that they are completed in a timelier manner.	Finance Manager	28/02/18	30/06/18	Feb/ May 18: The payments reconciliation is due to be transferred to another Finance Officer in June 2018 after the closure of the accounts has been completed.	Overdue

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Creditors (March 2018)	6	The Systems Team Leader should ensure that all Agresso New User Forms are approved by the appropriate delegated official prior to creation or amendment on the system. Forms that have not been completed correctly should be returned to the originator with an explanation as to why it cannot be processed.	Medium	The risk does not exist – systems administrators assess individual need regardless of what is on the form. Only valid forms will be accepted	Systems Team Leader	Immediate (and ongoing)		May 18: There have been no recent new users of Agresso. The Systems Team Leader has agreed with the Contact System Administrator to put the Agresso new user form online as an electronic form. The electronic form will be directed to the Heads of Service for approval through the workflow system. The CAM system will track requests and provide an audit trail of requests and approvals.	In Progress
Harlow Trading Services (Property and Environment) Limited - Contract Payment Mechanisms (May 2018)	1.1	The performance indicators within the contract should be reviewed to ensure the Council's requirements for improved efficiencies, incentivised performance and value for money are met.	High	A Board will be created to drive this forward, supported by a series of Task and Finish groups.	Managing Director (as project sponsor)	30/09/18		Governance framework to be in place by 30 September 2018.	In Progress
	1.2	The review of KPIs should be identified and managed as a formal project with appropriate documentation and timescales for each KPI. The review of individual KPIs should be prioritised on a risk							

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		basis.							
	1.3	As part of the review, consideration should be given on paying HTS in arrears as well as invoking penalty clauses where performance is below expectations.							
	1.4	A sample of indicators used for performance reporting should be selected periodically by the Council for HTS to provide assurance and verify the integrity of information used to report performance.							