



East Herts Council
Audit Committee Progress Report
24 September 2014

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report;
- Approve the amendments to the Audit Plan as at 5 September 2014; and
- Agree removal of implemented high priority recommendations.

Contents

- 1 Introduction and Background
 - 1.1 Purpose
 - 1.2 Background
- 2 Audit Plan Update
 - 2.1 Delivery of Audit Plan and Key Findings
 - 2.3 High Priority Recommendations
 - 2.4 Proposed Amendments to Audit Plan
 - 2.5 Performance Management

Appendices

- A Progress against the 2014/15 Audit Plan
- B Implementation Status of High Priority Recommendations
- C Audit Plan Items (April 2014 to March 2015) – Start Dates Agreed with Management

1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's Annual Audit Plan for 2014/15 as at 5 September 2014.
 - b) Proposed amendments to the approved 2014/15 Audit Plan.
 - c) Implementation status of previously agreed high priority audit recommendations.
 - d) An update on performance management information as at 5 September 2014.

Background

- 1.2 The 2014/15 Audit Plan was approved by Audit Committee on 19 March 2014.
- 1.3 The Audit Committee receives periodic updates against the Annual Internal Audit Plan, the most recent of which was brought to this Committee on 16 July 2014.
- 1.4 The work of Internal Audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 5 September 2014, 26% of the 2014/15 Audit Plan days had been delivered. Appendix A provides a status update on each individual project within the audit plan.

2.2 The following 2014/15 reports have been finalised since 20 June 2014 (cut-off date for July 2014 Audit Committee):

| Audit Title | Date of Issue | Assurance Level | Number and Priority of Recommendations |
|--------------------|----------------------|------------------------|--|
| NDR Avoidance | Jul '14 | Substantial | One merits attention |
| Recruitment | Aug '14 | Moderate | One high One medium One merits attention |

High Priority Recommendations

2.3 Members will be aware that a Final Audit Report is issued when it has been agreed by management; this includes an agreement to implement the recommendations that have been made. It is SIAS's responsibility to bring to Members' attention the implementation status of high priority recommendations; it is the responsibility of Officers to implement the recommendations by the agreed date.

Proposed Audit Plan Amendments

2.4 Members are asked to approve the addition of a Business Continuity Planning audit to the 2014/15 Audit Plan. This reviews follows on from previous assurance work undertaken in this area and will consider the relevance and status of the outstanding high priority recommendations as reported in Appendix B. The work will be undertaken by PwC on behalf of SIAS and the 12 days for the review will be taken from the contingency budget.

Performance Management

2.5 Annual performance indicators and associated targets were approved by the SIAS Board in 2011.

2.6 As at 5 September 2014 actual performance for East Herts against the targets that can be monitored in year was as shown in the table below.

| Performance Indicator | Annual Target | Profiled Target to 5 September 2014 | Actual to 5 September 2014 |
|--|----------------------|--|-----------------------------------|
| 1. Planned Days – percentage of actual billable days against planned chargeable days completed (excluding unused contingency) | 95% | 30% | 26% |
| 2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects | 95% | 14% | 14% |
| 3. Client Satisfaction – percentage of client satisfaction questionnaires returned at ‘satisfactory’ level | 100% | 100% | 100% |
| 4. Number of High Priority Audit Recommendations agreed | 95% | 95% | 100% |

2.7 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2014/15 Head of Assurance’s Annual Report:

- **5. External Auditors’ Satisfaction** – the Annual Audit Letter should formally record whether or not the External

Auditors are able to rely upon the range and the quality of SIAS' work.

- **6. Annual Plan** – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting then the plan should be prepared for the first meeting of the civic year.
- **7. Head of Assurance's Annual Report** – presented at the Audit Committee's first meeting of the civic year.

APPENDIX A PROGRESS AGAINST THE 2014/15 AUDIT PLAN AS AT 5 SEPTEMBER 2014

2014/15 SIAS Audit Plan

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|---|--------------------|------|---|----|-----------------|-----------------------|-------------------------|--|
| | | H | M | MA | | | | |
| Key Financial Systems | | | | | | | | |
| Asset Management - CRSA Year 1 / Strategy | | | | | 18 | Yes | 0.5 | In planning |
| Benefits | | | | | 15 | Yes | 2 | Terms of Reference (ToR) issued – to start November 2014 |
| Council Tax | | | | | 12 | Yes | 2 | ToR issued – to start October 2014 |
| Creditors - CRSA Year 2 | | | | | 8 | Yes | 1 | In planning |
| Debtors - CRSA Year 2 | | | | | 8 | Yes | 1 | In planning |
| Main Accounting - CRSA Year 1 | | | | | 10 | Yes | 0.5 | In planning |
| NDR | | | | | 12 | Yes | 2 | ToR issued – to start October 2014 |
| Payroll - CRSA Year 1 | | | | | 10 | Yes | 1 | In planning |
| Payroll Certificate | Not Assessed | - | - | - | 0.5 | Yes | 0.5 | Complete |
| Treasury | | | | | 10 | Yes | 0.5 | In planning |
| Operational Audits | | | | | | | | |
| Enforcement | | | | | 15 | Yes | 1 | In planning |
| Parking Permits | | | | | 10 | Yes | 5.5 | In fieldwork |

APPENDIX A PROGRESS AGAINST THE 2014/15 AUDIT PLAN AS AT 5 SEPTEMBER 2014

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|---|--------------------|------|---|----|-----------------|-----------------------|-------------------------|--------------------------------------|
| | | H | M | MA | | | | |
| Local Development Plan | | | | | 12 | Yes | 1.5 | In planning |
| S106 Agreements | | | | | 12 | Yes | 11 | Draft report issued |
| Cash and Banking | | | | | 12 | No | 0 | Start date agreed |
| Fees and Charges | | | | | 15 | Yes | 4 | In planning |
| Recruitment | Moderate | 1 | 1 | 1 | 15 | Yes | 15 | Final report issued |
| Community Grants | | | | | 15 | Yes | 2.5 | In planning |
| Performance Framework | | | | | 10 | No | 0 | Start date agreed |
| Shared Services Benefits Realisation | | | | | 10 | No | 0 | Start date agreed |
| Hertford Theatre Governance Arrangements | | | | | 30 | PwC | 3 | ToR issued – to start September 2014 |
| Facilities Management Compliance Project Plan | | | | | 10 | No | 0 | Start date agreed |
| Procurement | | | | | | | | |
| Procurement of Planning / Building Control System | | | | | 8 | No | 0 | Start date agreed |
| Leisure Services – Third Party Inspections | | | | | 10 | Yes | 6.5 | In fieldwork |
| Acquisition of Choice-based lettings System | | | | | 8 | No | 0 | Start date agreed |
| IT Audits | | | | | | | | |

APPENDIX A PROGRESS AGAINST THE 2014/15 AUDIT PLAN AS AT 5 SEPTEMBER 2014

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|--|--------------------|------|---|----|-----------------|-----------------------|-------------------------|---------------------|
| | | H | M | MA | | | | |
| Business Continuity Planning | | | | | 12 | PwC | 0.5 | In planning |
| IT Help Desk Operations | N/A | - | - | - | 0 | N/A | N/A | Audit cancelled |
| IT Change Control | | | | | 12 | No | 0 | Start date agreed |
| IT Asset Management | | | | | 12 | No | 0 | Start date agreed |
| Joint Reviews | | | | | | | | |
| NDR Avoidance | Substantial | 0 | 0 | 1 | 10 | Yes | 10 | Final report issued |
| Strategic Support | | | | | | | | |
| 2015/16 Audit Planning | N/A | - | - | - | 10 | N/A | 0 | On-going |
| Audit Committee | N/A | - | - | - | 15 | N/A | 6.5 | On-going |
| Client Meetings | N/A | - | - | - | 10 | N/A | 4 | On-going |
| Liaison with External Audit | N/A | - | - | - | 1 | N/A | 0 | On-going |
| Head of Internal Audit Opinion 2013/14 | N/A | - | - | - | 5 | N/A | 5 | Complete |
| Plan Monitoring | N/A | - | - | - | 10 | N/A | 5 | On-going |
| SIAS Development | N/A | - | - | - | 5 | N/A | 5 | Complete |
| Contingency | | | | | | | | |
| Unused Contingency | N/A | - | - | - | 24 | N/A | N/A | On-going |
| Follow Ups | | | | | | | | |
| Follow up of high priority recommendations | N/A | | | | 5 | N/A | 2.5 | On-going |
| 2013/14 Projects requiring | | | | | | | | |

APPENDIX A PROGRESS AGAINST THE 2014/15 AUDIT PLAN AS AT 5 SEPTEMBER 2014

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|-------------------|--------------------|------|---|----|-----------------|-----------------------|-------------------------|----------------|
| | | H | M | MA | | | | |
| completion | | | | | | | | |
| Various | N/A | | | | 8.5 | N/A | 8.5 | Complete |
| | | | | | | | | |
| EHC TOTAL | | | | | 435 | | 108 | |

APPENDIX B IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|--|--|--|------------------------|--|---|---|
| 1. | Follow-up of Various ICT reviews (IA Report 22/6/09) | It is recommended that options for ICT business continuity are reviewed before expensive solutions are commissioned. These should take into account the possible mid-term accommodation changes under consideration. | Progress has been made in producing a draft ICT Business Continuity Plan. It was confirmed by the Strategic ICT Manager that the ICT Business Continuity Plan has been considered by the Business Continuity Group. Draft plan presented 09/02/09. | Head of Shared Service | Revised to December 2011 (no date set at final report stage) | <p><u>Dec 13</u> The ability to deliver core infrastructure services from the new data centre is now in place and the process of moving staff across to the new infrastructure is underway to a timetable agreed with Heads of Service which will be completed by March 2014.</p> <p><u>Feb 14</u> Due March 2014</p> | Partially implemented – continue to monitor |

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|-----|------------------------------|----------------|---|---------------------|-------------|---|-----------------------|
| | | | <p>Progress report is to be presented to Business Continuity Group in June.</p> | | | <p><u>Jun 14</u> Over 80% of staff now receive services via the new hosted desk top. The remaining staff will be transferred in June and July.</p> <p><u>Sep 14</u> The majority of core IT systems have now been migrated to the new data centre and now benefit from new, improved, business continuity arrangements.</p> | |

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|-----|--|--|---|------------------------|--------------------------------|--|---|
| 2. | Follow-up of Various ICT reviews (IA Report 22/6/09) | A detailed timetable be prepared and issued to ensure that the Council's Business Continuity and Disaster Recovery Plan is completed and tested. | There was no evidence to confirm that a timetable has been prepared. It was, however, confirmed that a draft Business Continuity Plan had been produced but as this was still a work in progress, it had not yet been tested. | Head of Shared Service | Mar 2012 (originally 31/03/10) | <p><u>Dec 13</u> IT BCP audit now scheduled for March 2014 in view of shared service developments.</p> <p><u>Feb 14</u> No change</p> <p><u>Jun 14</u> A schedule has been prepared and data migration is underway. Some major systems have already transferred and the remainder will do so in June and July. An audit of these</p> | Partially implemented – continue to monitor |

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|-----|------------------------------|----------------|---------------------|---------------------|-------------|---|-----------------------|
| | | | | | | <p>arrangements is scheduled for July 2014.</p> <p><u>Sep 14</u> The deferred BCP audit is expected to commence this month. The status of relevant outstanding high priority recommendations will be considered as part of this review and an updated position brought to the next Audit Committee in January 2015.</p> | |

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|-----|--|--|---|------------------------|--|--|---|
| 3. | Follow-up of Various ICT reviews (IA Report 22/6/09) | The Information Technology Team should approve and oversee the implementation of the Council's Information Systems Strategy. | Draft IT Strategy in programme to go to ITSG, CMT/ICT – C3W Board, Executive and full Council for approval on 3/9/09. | Head of Shared Service | Mar 2012 (originally 30/09/09) Now September 2014 | <p><u>Dec 13</u> Plans for delivering a new IT Strategy have been deferred with the agreement of the Portfolio Holder. A new timetable is being discussed which will ensure that the strategy is delivered no later than March 2014.</p> <p><u>Feb 14</u> Due March 2014</p> <p><u>Jun 14</u> An outline strategy has been produced. The full document</p> | Partially implemented – continue to monitor |

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|-----|------------------------------|----------------|---------------------|---------------------|-------------|---|-----------------------|
| | | | | | | <p>is being drafted for discussion with CMT, SMG and the portfolio holder for IT before then scheduling a date for Executive. The draft document will be available by the end of June 2014.</p> <p><u>Sep 14</u> The revised date for making the draft IT Strategy available for discussion is the end of September 2014.</p> | |

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|-----|--|--|--|------------------------------------|-------------|--|---------------------------------------|
| 4. | Business Continuity (IA Report 7/6/11) | It is recommended that the Business Continuity Plan is reviewed annually. It is further recommended that the Business Continuity Plan is communicated to staff and made available on the intranet. | The current East Herts Council Business Continuity Plan was sufficient, but it did not take into account C3W. Recognising this, we have engaged Zurich Ins Co. to conduct a scoping workshop 14 th July. Zurich has already reviewed the | Director of Neighbourhood Services | Sep 2011 | <u>Dec 13</u> Business continuity for infrastructure services will be delivered as staff transfer across as noted above. Business continuity for applications will be delivered to the original timetable of March 2014. Documents will be updated and published once the full business continuity solution is in place. <u>Feb 14</u> Due March 2014 | Not implemented – continue to monitor |

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|-----|------------------------------|----------------|--|---------------------|-------------|--|-----------------------|
| | | | Council's strategic risks. This work is being finalised before being put to CMT. | | | <p><u>Jun 14</u> The Business Continuity Plan will be revised once the new IT infrastructure is in place to reflect significant improvements in IT resilience and recovery. CMT reviewed critical services and scenarios to plan recovery from were reviewed at CMT on 29 Oct 2013.</p> <p><u>Sep 14</u> See note at recommendation 2.</p> | |

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|-----|--|--|---|------------------------------------|-------------|--|---|
| 5. | Business Continuity (IA Report 7/6/11) | It is recommended that the Business Continuity Corporate Group (BCG) meet on a regular basis until the Business Continuity Plan is approved, and thereafter on a six monthly basis to review the plan. | The outcome from the Zurich workshop will trigger this group. | Director of Neighbourhood Services | Sep 2011 | <p><u>Dec 13</u> IT BCP audit now scheduled for March 2014 in view of shared service developments.</p> <p><u>Feb 14</u> No change</p> <p><u>Jun 14</u> The group last met on 19 November 2013. It will meet to consider a new Business Continuity Plan once the new IT infrastructure is in place.</p> | Partially implemented – continue to monitor |

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|-----|--|---|--|------------------------|---------------|---|---------------------------------------|
| | | | | | | <u>Sep 14</u> See note at recommendation 2. | |
| 6. | Business Continuity (IA Report 7/6/11) | As per the 2011/12 Business Support ICT Service Plan it is recommended that the Disaster Recovery Plan is finalised and approved and includes a section on the ability to recovery data and a section on IT back-up. It is further recommended that the Disaster Recovery Plan is tested after it has | The 2011/12 ICT Service Plan contains the required actions of developing an ICT Business Continuity Plan by the end of Sep 11 and testing the plan by the end of Dec 11. The arrangements for data back up and recovery will | Head of Shared Service | Not specified | <u>Dec 13</u> A separate audit of IT BCP is due to be completed by PWC in March 2014. This work will consider the status and relevance of this recommendation. <u>Feb 14</u> No change <u>Jun 14</u> The audit is now scheduled for July 2014. | Not implemented – continue to monitor |

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| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|------------------------------|-----------------|---|---------------------|-------------|--|-----------------------|
| | | been finalised. | be contained within the ICT BCP. The preparation of the ICT BCP was deferred to Sep 11 due to the demands of 3W and changes and improved resilience that have been incorporated into the ICT infrastructure as part of C3W. Testing of the ICM business | | | Sep 14 See note at recommendation 2. | |

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|-----|---|--|---|------------------------------------|--------------|---|---|
| | | | continuity contract is planned to take place in line with new business solutions by the end of March 2012. | | | | |
| 7. | Business Continuity Planning (01/10/13) | All departmental business continuity plans and resource recovery questionnaires should be reviewed to ensure they are complete, contain a sufficient level of detail, and have been reviewed and | Now that the Shared ICT service is in place and IT business continuity arrangements are being taken forward then this action will also move | Director of Neighbourhood Services | 30 June 2014 | <p><u>Feb 14</u> Not yet due</p> <p><u>Jun 14</u> The plan will be reviewed extensively once the new IT infrastructure is in place to reflect significant changes</p> | Partially implemented – continue to monitor |

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| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|------------------------------|---|---|---------------------|-------------|---|-----------------------|
| | | <p>approved by appropriate members of staff.</p> <p>In addition to this, a periodic rolling programme of disaster recovery testing (at minimum requiring some downtime and recovery of IT services) should be performed and then reviewed to make relevant updates to the BCPs.</p> | <p>forward at the same time.</p> <p>Information captured by services in their Business Recovery Plans will be reviewed in line with the new ICT solution referred to in Recommendation 2. A provisional schedule for testing recovery plans will be</p> | | | <p>in IT resilience and recovery.</p> <p>CMT reviewed critical services in October 2013. Live business continuity incident occurred in May 2014 when a cable was cut and restoration took place within stipulated four hour timeframe.</p> <p><u>Sep 14</u> See note at recommendation 2.</p> | |

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| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|---|---|--|------------------------------------|---------------|---|---|
| | | | <p>established and reviewed annually. Testing will take place in line with the established schedule.</p> | | | | |
| 8. | Business Continuity Planning (01/10/13) | Once the actions related to findings 1 and 2 have been completed, the Council needs to get the Business Continuity Plan formally approved and signed off, so that it can be distributed to the relevant members | Now that the Shared ICT service is in place and IT business continuity arrangements are being taken forward then this action will also move forward at the | Director of Neighbourhood Services | 31 March 2014 | <p><u>Feb 14</u> Not yet due</p> <p><u>Jun 14</u> The Business Continuity Plan will be revised once the new IT infrastructure is in place to reflect significant changes in IT resilience and</p> | Partially implemented – continue to monitor |

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| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|--------------------------------------|--|---------------------|--------------------------------------|---------------------------|---|---|
| | | <p>of staff.</p> <p>In addition to this, key stakeholders need to meet and agree on comprehensive roles and responsibilities with regard to business continuity planning, and these responsibilities should be documented within the plan.</p> | same time. | | | <p>recovery.</p> <p>The revised plan will then proceed to formal approval and sign off. The plan will then be distributed with appropriate training.</p> <p><u>Sep 14</u> See note at recommendation 2.</p> | |
| 9. | Hertford Theatre Payments (25/02/14) | Training around the application of Financial Regulations and | Agreed | Tracey Sargent (Procurement Officer) | 31 August 2014 Now | <p><u>Feb 14</u> Not yet due</p> <p><u>Jun 14</u></p> | Partially implemented - continue to monitor |

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| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|------------------------------|--|---------------------|---------------------|---------------|--|-----------------------|
| | | Contract Procurement Rules should be delivered to all relevant staff to ensure that minimum records are maintained following procurement activities. | | | December 2014 | <p>Not yet due</p> <p><u>Sep 14</u> The Procurement Team have already started to provide training to Hertford Theatre staff and it is envisaged that this will encourage better business practice. This is an on-going piece of work that will form part of general Procurement training throughout the Council now that a full-time Procurement Officer is in post.</p> | |

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| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|----------------------------------|---|---|--|--|---|---------------------------------------|
| | | | | | | Revised target date December 2014. | |
| 10. | Facilities Management (27/03/14) | Management should ensure that existing contract information is collated as part of its review of long standing arrangements and that going forward records are kept in line with Procurement Regulations. | Facilities Manager to discuss with Procurement Officer how and what information is needed to establish a system of holding this information in an accurate and efficient way. | Head of People & Property Services/ Facilities Manager / Procurement Officer | To agree system by May 2014. Target date revised to September 2014. | <u>Jun 14</u> Discussions between the two officers are on-going but a system is not yet in place. <u>Sep 14</u> As above | Not implemented – continue to monitor |

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| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|------------------------------|---|---|---------------------------|-----------------------------------|--|--------------------------------|
| 11. | Recruitment (22/08/14) | <p>In order to comply with the Recruitment Policy, HR should ensure that all managers return recruitment documentation to them on completion of the exercise.</p> <p>This can be achieved through a requirement to provide all recruitment documents when the statement of employee particulars (required to create the post) is sent</p> | <p>An email has been sent (21 August 2014) to all officers reminding them of their responsibility to return all recruitment documentation relating to shortlisting, interview and selection processes to HR prior to an offer being made.</p> <p>The email included links</p> | Head of People & Property | Implemented with immediate effect | Sep 14 Already implemented. | Implemented – remove from list |

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| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Sep 14) |
|-----|------------------------------|----------------|---|---------------------|-------------|--|-----------------------|
| | | through. | to the template documents that are already available on the Intranet and should be used during recruitment exercises. | | | | |

APPENDIX C AUDIT PLAN ITEMS (APRIL 2014 TO MARCH 2015) – START DATES AGREED WITH MANAGEMENT

| Apr | May | Jun | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar |
|-----|------------------------|-------------|------|---|------------------------|-------------|---|-----|---|-----|-----|
| | NDR Avoidance | Recruitment | | Leisure Services Third Party Inspections | Fees & Charges | Enforcement | Main Financial Systems (9 Reviews) | | Performance Framework | | |
| | Section 106 Agreements | | | Community Grants | Hertford Theatre | | Shared Services Benefits Realisation | | IT Asset Management | | |
| | Payroll Certificate | | | | Cash & Banking | | Parking Permits | | Facilities Management Compliance Project Plan | | |
| | | | | | Local Development Plan | | Procurement of Planning / Building Control System | | Acquisition of Choice Based Lettings System | | |
| | | | | | IT Change Control | | | | | | |
| | | | | | Business Continuity | | | | | | |