# East Herts Council
# Audit Committee Progress Report
# 21 January 2015

# Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report;
- Approve amendments to the Audit Plan as at 5 January 2015; and
- Agree removal of implemented high priority recommendations.

# Contents

# 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 January 2015.
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 January 2015.

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 24 September 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 January 2015, 65% 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 5 September 2014 (cut-off date for September 2014 Audit Committee):

| Audit Title | Date of Issue | Assurance Level | Number and Priority of Recommendations |
|---|---|---|---|
| Section 106 Agreements | Oct '14 | Moderate | One high<br>Two medium<br>One merits attention |
| Council Tax | Nov '14 | Substantial | One medium |
| NDR | Nov '14 | Substantial | Three medium<br>One merits attention |
| Community Grants | Dec '14 | Full | None |
| Parking Permits | Dec '14 | Substantial | Two medium |
| District Plan (consultation process) | Dec '14 | Full | None |
| Sundry Debtors (CRSA Year 2) | Dec '14 | Full | None |

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 the attention of Members 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 Since September Audit Committee, the following deletions from, and additions to the 2014/15 Audit Plan have been agreed with Officers of the Council. These are detailed below for Audit Committee approval:

Deletions (days returned to contingency):
• New Planning / Building Control system (8 days)
  System already in use at Stevenage Borough Council and adopted by East Herts on the basis of existing procurement arrangements. Management do not have

concerns over this process. Project implementation in progress.

- Acquisition of Locata system for Housing (8 days)
Procurement process not sufficiently advanced for assurance provision in 2014/15. Audit to be considered for inclusion in the 2015/16 Audit Plan.
- Strategy element of Asset Management (4 days)
Audit coverage originally intended to include new investment strategy in property. This is not sufficiently advanced for assurance provision in 2014/15.

Additions (days allocated from contingency):
- Data Protection (15 days)
Review compliance across service areas with the requirements of the Data Protection Act and related local policies.
- AGS Benchmarking – Joint Review (2 days)
Review of Annual Governance Statement processes and outputs across all SIAS clients, in order to share areas of good practice. Review delivered via a facilitated workshop attended by representatives from SIAS clients.

Performance Management

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

2.6 As at 5 January 2015 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 January 2015 | Actual to 5 January 2015 |
|---|---|---|---|
| **1. Planned Days** – percentage of actual billable days against planned chargeable days completed (excluding unused contingency) | 95% | 68% | 65% |

| | | | |
|---|---|---|---|
| **2. Planned Projects** – percentage of actual completed projects to draft report stage against planned completed projects | 95% | 59% (17 of 29 projects to draft) | 52% (15 of 29 projects to draft) |
| **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.

**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) | | | | | 14 | Yes | 1 | In planning |
| Benefits | | | | | 15 | Yes | 13 | In quality review |
| Council Tax | Substantial | 0 | 1 | 0 | 12 | Yes | 12 | Final report issued |
| Creditors (CRSA Year 2) | | | | | 8 | Yes | 7 | Draft report issued |
| Debtors (CRSA Year 2) | Full | 0 | 0 | 0 | 8 | Yes | 8 | Final report issued |
| Main Accounting (CRSA Year 1) | | | | | 10 | Yes | 1 | In planning |
| NDR | Substantial | 0 | 3 | 1 | 12 | Yes | 12 | Final report issued |
| Payroll (CRSA Year 1) | | | | | 10 | Yes | 2 | In planning |
| Payroll Certificate | Not Assessed | - | - | - | 0.5 | Yes | 0.5 | Complete |
| Treasury | | | | | 10 | Yes | 9 | Draft report issued |
| **Operational Audits** | | | | | | | | |
| Enforcement | | | | | 15 | Yes | 1 | In planning |
| Parking Permits | Substantial | 0 | 2 | 0 | 10 | Yes | 10 | Final report issued |
| District Plan (consultation process) | Full | 0 | 0 | 0 | 12 | Yes | 12 | Final report issued |
| S106 Agreements | Moderate | 1 | 2 | 1 | 13 | Yes | 13 | Final report issued |
| Cash and Banking | | | | | 12 | Yes | 0 | Audit due to start January 2015 |

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|---|---|---|---|---|---|---|---|---|
| | | H | M | MA | | | | |
| Fees and Charges | | | | | 15 | Yes | 8 | In fieldwork |
| Recruitment | Moderate | 1 | 1 | 1 | 15 | Yes | 15 | Final report issued |
| Community Grants | Full | 0 | 0 | 0 | 15 | Yes | 15 | Final report issued |
| Performance Framework | | | | | 12 | PwC | 1 | Terms of Reference issued |
| Shared Services Benefits Realisation | | | | | 10 | Yes | 0.5 | In planning |
| Hertford Theatre Governance Arrangements | | | | | 30 | PwC | 25 | In fieldwork |
| Facilities Management Compliance Project Plan | | | | | 10 | Yes | 0 | Audit due to start February 2015 |
| Data Protection | | | | | 15 | Yes | 0 | Audit due to start January 2015 |
| **Procurement** | | | | | | | | |
| Procurement of Planning / Building Control System | N/A | - | - | - | 0 | N/A | 0 | Audit cancelled |
| Leisure Services – Third Party Inspections | | | | | 10 | Yes | 9.5 | Draft report issued |
| Acquisition of Choice-based lettings System | N/A | - | - | - | 0 | N/A | 0 | Audit cancelled |
| **IT Audits** | | | | | | | | |

| 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 | 11 | Draft report issued |
| IT Help Desk Operations | N/A | - | - | - | 0 | N/A | 0 | Audit cancelled |
| IT Change Control | | | | | 12 | PwC | 11 | Draft report issued |
| IT Asset Management | | | | | 12 | Yes | 1.5 | In planning |
| **Joint Reviews** | | | | | | | | |
| NDR Avoidance | Substantial | 0 | 0 | 1 | 10 | Yes | 10 | Final report issued |
| Benchmarking of AGS | N/A | - | - | - | 2 | Yes | 1.5 | In quality review |
| **Strategic Support** | | | | | | | | |
| 2015/16 Audit Planning | N/A | - | - | - | 10 | N/A | 7 | On-going |
| Audit Committee | N/A | - | - | - | 15 | N/A | 11 | On-going |
| Client Meetings | N/A | - | - | - | 10 | N/A | 7.5 | On-going |
| Liaison with External Audit | N/A | - | - | - | 1 | N/A | 1 | On-going |
| Head of Internal Audit Opinion 2013/14 | N/A | - | - | - | 5 | N/A | 5 | Complete |
| Plan Monitoring | N/A | - | - | - | 10 | N/A | 8 | 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 | 4 | On-going |

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|---|---|---|---|---|---|---|---|---|
| | | H | M | MA | | | | |
| **2013/14 Projects requiring completion** | | | | | | | | |
| Various | N/A | | | | 8.5 | N/A | 8.5 | Complete |
| | | | | | | | | |
| **EHC TOTAL** | | | | | **435** | | **267.5** | |

**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 (Jan 15) |
|---|---|---|---|---|---|---|---|
| 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) | <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.<br><br><u>Feb 14</u> Due March 2014 | Implemented – remove from list |

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

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|---|---|---|---|---|---|---|---|
| | | | | | | <u>Dec 14</u><br>We have invoked our Disaster Recovery Solution in the current financial year. Records were kept and communicated to both partner organisations at IT Steering Group meetings and also to the Shared Services Partnership Board.<br><br>The business continuity solution was made available to East Herts Council for the first | |

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| | | | | | | time this year upon successful migration of key systems to the Shared Services Environment. Having already tested the system, we then plan to have a further test of the system next year. | |
| 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 | There was no evidence to confirm that a timetable has been prepared. It was, however, confirmed that | Head of Shared Service | Mar 2012 (originally 31/03/10) | Dec 13 IT BCP audit now scheduled for March 2014 in view of shared service developments. | Implemented – remove from list |

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|---|---|---|---|---|---|---|---|
| | | tested. | a draft Business Continuity Plan had been produced but as this was still a work in progress, it had not yet been tested. | | | Feb 14<br>No change<br><br>Jun 14<br>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 arrangements is scheduled for July 2014.<br><br>Sep 14<br>The deferred BCP audit is expected to | |

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|-----|------|------|------|------|------|------|------|
|  |  |  |  |  |  | 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.<br><br>Dec 14<br>We have invoked our Disaster Recovery Solution in the current financial year. Records were kept |  |

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|---|---|---|---|---|---|---|---|
| | | | | | | and communicated to both partner organisations at IT Steering Group meetings and also to the Shared Services Partnership Board.<br><br>The business continuity solution was made available to East Herts Council for the first time this year upon successful migration of key systems to the Shared Services Environment. Having already | |

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|---|---|---|---|---|---|---|---|
| | | | | | | tested the system, we then plan to have a further test of the system next year. | |
| 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)<br><br>Now September 2014 | Dec 13<br>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. | Partially implemented – continue to monitor |

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|---|---|---|---|---|---|---|---|
| | | | | | | <u>Feb 14</u><br>Due March 2014<br><br><u>Jun 14</u><br>An outline strategy has been produced. The full document 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.<br><br><u>Sep 14</u><br>The revised date for making the draft | |

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|---|---|---|---|---|---|---|---|
| | | | | | | IT Strategy available for discussion is the end of September 2014.<br><br>Dec 14<br>The East Herts IT Strategy, effective April 2015, has now been drafted. Consultation with senior management is expected to commence in the next few weeks. | |
| 4. | Business Continuity (IA Report 7/6/11) | It is recommended that the Business Continuity Plan is reviewed annually. | The current East Herts Council Business | Director of Neighbourhood Services | Sep 2011 | Dec 13<br>Business continuity for infrastructure services will be | Not implemented – continue to monitor |

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|---|---|---|---|---|---|---|---|
| | | It is further recommended that the Business Continuity Plan is communicated to staff and made available on the intranet. | 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 14th July.<br><br>Zurich has already reviewed the Council's strategic risks. This work is being finalised | | | 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.<br><br>Feb 14<br>Due March 2014<br><br>Jun 14<br>The Business Continuity Plan will | |

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|---|---|---|---|---|---|---|---|
| | | | before being put to CMT. | | | 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.<br><br>Sep 14<br>See note at recommendation 2.<br><br>Dec 14<br>Now that the IT | |

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|---|---|---|---|---|---|---|---|
| | | | | | | solution is nearing full implementation, the Council's Business Continuity Group is to reconvene in January 2015. Managers within critical services will be asked to develop continuity plans for their service in February 2015. In the meantime the core of the existing plan has been reviewed and updated. | |

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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 | Dec 13 IT BCP audit now scheduled for March 2014 in view of shared service developments.  Feb 14 No change  Jun 14 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.  Sep 14 | Partially implemented – continue to monitor |

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|-----|------------------------------|----------------|---------------------|---------------------|-------------|------------------------------------------------------|------------------------|
| | | | | | | See note at recommendation 2.<br><br>Dec 14<br>Business Continuity Group to reconvene on 12<sup>th</sup> January 2015. | |
| 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 | 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 | Head of Shared Service | Not specified | Dec 13<br>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. | Implemented – remove from list |

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|---|---|---|---|---|---|---|---|
| | | section on IT back-up. It is further recommended that the Disaster Recovery Plan is tested after it has been finalised. | by the end of Dec 11. The arrangements for data back up and recovery will 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 | | | Feb 14 No change<br><br>Jun 14 The audit is now scheduled for July 2014.<br><br>Sep 14 See note at recommendation 2.<br><br>Dec 14 We have invoked our Disaster Recovery Solution in the current financial year. Records were kept and communicated to both partner | |

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|---|---|---|---|---|---|---|---|
| | | | into the ICT infrastructure as part of C3W.  Testing of the ICM business continuity contract is planned to take place in line with new business solutions by the end of March 2012. | | | organisations at IT Steering Group meetings and also to the Shared Services Partnership Board.<br><br>The business continuity solution was made available to East Herts Council for the first time this year upon successful migration of key systems to the Shared Services Environment. Having already tested the system, we then plan to | |

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|---|---|---|---|---|---|---|---|
| | | | | | | have a further test of the system next year. | |
| 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 approved by appropriate members of staff.<br><br>In addition to this, a periodic rolling | 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 same time.<br><br>Information captured by services in | Director of Neighbourhood Services | 30 June 2014 | Feb 14<br>Not yet due<br><br>Jun 14<br>The plan will be reviewed extensively once the new IT infrastructure is in place to reflect significant changes in IT resilience and recovery.<br><br>CMT reviewed critical services in October 2013. Live | Partially implemented – continue to monitor |

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|---|---|---|---|---|---|---|---|
| | | 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. | 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 established and reviewed annually. Testing will take place in line with the | | | business continuity incident occurred in May 2014 when a cable was cut and restoration took place within stipulated four hour timeframe.<br><br>Sep 14<br>See note at recommendation 2.<br><br>Dec 14<br>See note at recommendation 4.<br><br>A test will be conducted once the plan is complete. | |

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|---|---|---|---|---|---|---|---|
| | | | established schedule. | | | | |
| 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 of staff.\n\nIn addition to this, key stakeholders need to meet and agree on comprehensive | 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 same time. | Director of Neighbourhood Services | 31 March 2014 | Feb 14\nNot yet due\n\nJun 14\nThe Business Continuity Plan will be revised once the new IT infrastructure is in place to reflect significant changes in IT resilience and recovery.\n\nThe revised plan will then proceed to formal approval and sign off. The plan will then be | Partially implemented – continue to monitor |

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|---|---|---|---|---|---|---|---|
|  |  | roles and responsibilities with regard to business continuity planning, and these responsibilities should be documented within the plan. |  |  |  | distributed with appropriate training.<br><br>Sep 14<br>See note at recommendation 2.<br><br>Dec 14<br>The plan will be formally signed off and distributed once complete. Roles and responsibilities of senior management and other key staff have been been agreed previously. Information cascades will be |  |

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|-----|------------------------------|----------------|---------------------|---------------------|-------------|------------------------------------------------------|------------------------|
| | | | | | | reviewed in January / February 2015 and documented in the plan. | |
| 9. | Hertford Theatre Payments (25/02/14) | Training around the application of Financial Regulations and Contract Procurement Rules should be delivered to all relevant staff to ensure that minimum records are maintained following procurement activities. | Agreed | Tracey Sargent (Procurement Officer) | 31 August 2014<br><br>Now December 2014 | <u>Feb 14</u><br>Not yet due<br><br><u>Jun 14</u><br>Not yet due<br><br><u>Sep 14</u><br>The Procurement Team have already started to provide training to Hertford Theatre staff and it is envisaged that this will encourage better business | Partially implemented - continue to monitor |

# APPENDIX B    IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

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|---|---|---|---|---|---|---|---|
| | | | | | | 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. Revised target date December 2014.<br><br>Dec 14<br>Hertford Theatre have been offered several training sessions but these have not been taken up. Further training | |

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|---|---|---|---|---|---|---|---|
| | | | | | | opportunities will be offered during 2015.  Staff are reminded by email if there are possible breaches of any regulations. | |
| 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 | Head of People & Property Services (revised to Head of Governance & Risk Management) / Facilities Manager / Procurement Officer | To agree system by May 2014.<br><br>Target date revised to September 2014. | Jun 14<br>Discussions between the two officers are on-going but a system is not yet in place.<br><br>Sep 14<br>As above<br><br>Dec 14<br>Completed. Facilities | Implemented – remove from list |

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|---|---|---|---|---|---|---|---|
| | | | and efficient way. | | | Management now use the Contract Register template which enables Procurement to cut and paste new information onto the Procurement Contract Register. The new e-sourcing/contract management tool will improve the capture of their information in the future. | |
| 11. | Section 106 Agreements (13/10/14) | The calculations made by the Section 106 Monitoring Officer | The spreadsheet approach referred to in | S106 Monitoring Officer | Completed | <u>Dec 14</u> Already implemented | Implemented – remove from list |

| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Jan 15) |
|---|---|---|---|---|---|---|---|
| | | should be checked by a second officer to ensure they are correct and the spreadsheet signed as evidence that this check has been undertaken.<br><br>The calculations made by the planning officer shown in the full planning doc should be cross-checked by a second officer. | calculating contributions due through agreements signed at outline stage had been implemented immediately prior to the audit. The spreadsheet used contained an incorrect formula which resulted in incorrect calculations. The spreadsheet has now been | | | | |

| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Jan 15) |
|---|---|---|---|---|---|---|---|
| | | | checked and the correct formula is now being used.<br><br>The second checking of calculations undertaken by the Monitoring Officer has already been introduced. Appropriate signed records to be maintained.<br><br>Calculations made by Planning | | Implemented<br><br><br><br><br><br><br><br><br><br><br><br>Implemented | | |

| No. | Report Title / Date of Issue | Recommendation | Management Response | Responsible Officer | Target Date | History of Management Comments (Last 12 months only) | SIAS Comment (Jan 15) |
|---|---|---|---|---|---|---|---|
| | | | Officers will be checked at the time of formulating reports to the DM committee that contain these amounts.  This will be checked through the process of sign off of the reports. | | | | |

## 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 | | Main Financial Systems (9 Reviews) | AGS Benchmarking (Joint Review) | Performance Framework | Facilities Management Compliance Project Plan | |
| | Section 106 Agreements | | | Community Grants | Hertford Theatre | | Parking Permits | Enforcement | IT Asset Management | Cash & Banking | |
| | Payroll Certificate | | | | District Plan (Consultation Process) | | | | Data Protection | | |
| | | | | | IT Change Control | | | | Shared Services Benefits Realisation | | |
| | | | | | Business Continuity | | | | | | |