

**Appendices**

1. BDO Internal Audit Tracker 18/19



**NORTHAMPTON**  
BOROUGH COUNCIL

## **AUDIT COMMITTEE REPORT**

<b>Report Title</b>	<b>BDO Internal Audit Tracker</b>
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**AGENDA STATUS: PUBLIC**

**Audit Committee Meeting Date: 23rd September 2019**

**Policy Document: No**

**Services: Chief Finance Officer**

**Accountable Cabinet Member: Jonathan Nunn - Leader**

### **1. Purpose**

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1.1 This report sets out the update for the Audit Committee of the Internal audit recommendation tracker for the audits completed by BDO during 2018/2019.

1.2 BDO presented the completed audit reports for 18/19 at the July 2019 Committee meeting. Committee members requested an update at the September Committee meeting.

1.3 The Governance team have been working with the service areas to gather evidence for completed actions and to assist in implementing areas where process required strengthening. This document shows the progress of the work so far.

### **2. Recommendations**

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2.1 That the committee members review, comment and, where appropriate, challenge the information contained in the internal audit tracker.

### **3. Issues**

- 3.1.1 As at 12<sup>th</sup> September there are no particular issues to note. All the recommendations are either completed or on track to be completed on time.
- 3.1.2 Some of the original due dates have been amended following discussions with the services areas and the owners of the processes. For example the member/Officer Protocol audit was originally scheduled for May 2019 completion following the initial closing meeting. However, after discussion with the HoS and officers involved in the process it was found that the process the protocol has to follow is quite lengthy i.e. the Standards Committee have the first draft (Sept 2019), once amended the protocol has to return to the Standards Committee for finalisation (Dec 2019). Training will follow in January/February 2020.
- 3.1.3 The internal audit tracker will be updated and reported to the Audit Committee in December 2019.

### **4. Implications (including financial implications)**

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#### **4.1 Policy**

- 4.1.1 The update of the internal audit tracker is key to ensure that weaknesses in controls are addressed in a timely manner.

#### **4.2 Resources and Risk**

- 4.2.1 There is no additional capacity required for the completion and continuous update of the internal audit tracker. The Governance and Risk Manager and the Senior Internal Controls Officer will update the tracker on a monthly basis.

#### **4.3 Legal**

- 4.3.1 There are no legal implications to the report.

#### **4.4 Equality and Health**

- 4.4.1 There are no equality and health implications to this report.

#### **4.5 Consultees (Internal and External)**

- 4.5.1 The Council's Corporate Management Board review the internal audit tracker document monthly
- 4.5.2 BDO internal auditors are given a copy of the updated tracker each month or on request.

#### **4.6 Other Implications**

- 4.6.1 None

## **5. Background Papers**

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5.1 BDO Follow Up Report (Audit Committee 8 July 2019)

**Stuart McGregor**  
**Chief Finance Officer**

Year	Audit	Rec. No.	Recommendation	Priority	Northampton Responsible Officer	Original Due Date	Current Due Date	Revised due date	Action Update	Status
2018 -19	10. Procurement	1.1	The Council should remind officers by email of the importance of retaining documentation on ProContract and the locations where they should be stored		Stuart McGregor		31-Aug-19	31-Oct-19	A presentation on the Council's procurement arrangements will take place at Managers session (the date for this will be agreed with the LGSS procurement manager when she is back at work) This will include the arrangements for the retention of contractual documentation.  The procurement referred to in the findings involved a number of interim staff and it is accepted that compliance with the controls in place was weak. That said there is now greater oversight of spend within services and procurement are being asked to be more proactive with monitoring spend and identifying contracts that should be on the contract register (incl. the maintenance of contractual documentation).	on time
2018 -19	10. Procurement	1.2	The Council should create a separate drive to which all officers at the level of management and above can access where documentation should be stored relating to all procurements, current and archived, in folders unique to each procurement. This should be compulsory and incorporated into the Contract Procedure Rules		Stuart McGregor		31-Aug-19	30-Sep-19	The Council has a process in place for the retention of procurement and contractual documentation. It is unfortunate that for the exception identified in 1.1 this process was not complied with. The reliance on interim staff at that time impacted on this but the improved arrangements now in place should prevent a re-occurrence.	complete
2018 -19	10. Procurement	2.2	The Section 151 Officer and Monitoring Officer should formally remind any officers if the appropriate signatories, values and dates are not completed in the correct order that they should complete the form correctly or reject the exemption request		Francis Fernandes & Stuart McGregor		31-Aug-19	31-Oct-19	An online exemption form is in the process of being created and testing by the digital team. Controls will be built into the form so that all mandatory fields are completed, the workflow will also ensure that the relevant approvals are obtained in the correct order. Where an incomplete form remains inactive for a specified period of time, automatic reminders will be issued. The form will be available for testing by Officers late Sept/early Oct.	on time
2018 -19	10. Procurement	3.1	The Council should put in place a process to check that contractual requirements on high-value contracts are included		Stuart McGregor		31-Aug-19	31-Oct-19	In respect of bonds and guarantees the Council's procurement code states that 'the Chief Finance Officer and the Borough Secretary shall consider as part of the selection stage assessment and evaluation process whether a Performance Bond and/or a Parent Company Guarantee (if applicable) shall be required from the preferred tenderer'. The use of performance bonds and/or parent company guarantees is considered for appropriateness as part of the procurement process and where necessary a legal opinion would be obtained. Evidence of where these had been included e.g. a Parent Company Guarantee was obtained for the Veolia contract, could have been provided if requested. Furthermore, evidence of 'consideration' could have also been provided. This matter will be discussed further with LGSS Procurement Manager on her return to work.	on time
2018 -19	10. Procurement	3.2	2. The Council should give procurement and contract refresher training for staff involved with high-value contracts		Francis Fernandes & Stuart McGregor		31-Aug-19	31-Oct-19	LGSS Procurement Manager to be consulted on her return to work. See rec 1.1	on time

2018 -19	10. Procurement	4.1	The Council should amend the Contract Procedure Rules to ensure the correct information is conveyed within		Stuart McGregor		31-Aug-19	31-Oct-19	LGSS Procurement Manager to be consulted on her return to work.	on time
2018 -19	11. Digital Strategy	1.1	CMB should scrutinise the Digital Transformation project more rigorously on a bi-monthly basis including an assessment of the high risks on the risk register.		Kevin White	31-May-19	30-Sep-19	31-Oct-19	CMB have been provided with updates on the 17 June and 19 August. The next update is scheduled for October 2019.	on time
2018 -19	11. Digital Strategy	2.1	A road map template should be established which is required to be used for digital strategy projects.		Kevin White	31-May-19	30-Sep-19	31-Oct-19	As at 11/09 a draft roadmap has been produced. A meeting is scheduled next week with the LGR SRO to discuss how NBC digital projects impact on LGR and whether some of the key projects (Virtual Contact Centre and Virtual Back Office) are to be actively developed for NBC or LGR. Once this meeting has taken place the road map will be completed and presented to CMB for approval.	on time
2018 -19	2. Member Officer Protocol	1.1	When updating the Council's Member-Officer protocol, focus on providing clarity on those areas where the survey undertaken for this review suggests that aspirations set out in the current protocol do not match reality.		Francis Fernandes	31-May-19	30-Sep-19	31-Dec-19	Draft protocol by the end of August, Standards Committee 30th September. Working group for members/officers and return to Standards Committee 2nd December for completion.  Timeframe of September was not realistic given the time for the democratic process to follow. Training will aim to be completed by January 20 but additional time may be required.	on time
2018 -19	2. Member Officer Protocol	1.2	Convene an Officer-Member working group to focus on areas where disparity between Member perception of current roles, and Officer perception of current roles differ most - i.e. those highlighted by the survey for this review.		Francis Fernandes	31-May-19	30-Sep-19	31-Dec-19	as 1.1	on time
2018 -19	2. Member Officer Protocol	1.3	Run an organisation-wide training programme on the Protocol once it has been refreshed - cascading training down through political groups, Heads of Service and to CMT meetings run by Heads of Service.		Francis Fernandes	31-May-19	31-Jan-20	29-Feb-20	as 1.1	on time
2018 -19	2. Member Officer Protocol	1.4	When updating the Council's Member-Officer Protocol, the Council should incorporate a description of a Member's role in the Member-Officer Protocol, building on the description currently set out in Article 2 of the Council's Constitution.		Francis Fernandes	31-May-19	30-Sep-19	31-Dec-19	as 1.1	on time

2018 -19	2. Member Officer Protocol	2.1	When updating the Council's Member-Officer Protocol, draw on expectations of Members and Officers highlighted for this review, and undertake a wider engagement exercise of Members and Officers to determine expectations which are bespoke to the needs and views of the Council.		Francis Fernandes	31-May-19	31-Dec-19	31-Dec-19	as 1.1	on time
2018 -19	2. Member Officer Protocol	2.2	The updated Member-Officer Protocol should make recommendations more understandable by couching them in everyday examples. For example "Councillors should not walk the floors of the Council and instruct Officers to undertake certain tasks".		Francis Fernandes	31-May-19	30-Sep-19	31-Dec-19	as 1.1	on time
2018 -19	2. Member Officer Protocol	2.3	Hold a joint Member-Officer session focussed on understanding respective expectations of one another. This would focus on developing an improved culture to underpin the refreshed Member-Officer Protocol.		Francis Fernandes	31-May-19	30-Sep-19	29-Feb-20	as 1.1	on time
2018 -19	2. Member Officer Protocol	3.1	When updating the Member-Officer Protocol, the Council should introduce a clear process for complaints by Officers about the conduct of individual Members. Such a process exists in protocols held by other Councils which were reviewed as part of this audit. This process should set out who Officers can raise complaints with, provide an appeal route if they are not happy with how this complaint has been treated, and a method for logging complaints received. The updated Protocol should also state that Group Leaders have a responsibility for the behaviour of their Group Members towards Officers.		Francis Fernandes	31-May-19	30-Sep-19	31-Dec-19	as 1.1	on time
2018 -19	2. Member Officer Protocol	4.1	Use Executive Partnership Board (EPB) to agree a manageable set of political priorities to progress before local government reorganisation in Northamptonshire and hold these as a standing item on the agenda at each EPB.		George Candler	29-Mar-19	31-Jul-19	31-Jul-19	22/7/19 - Added on to 1:1 agenda for Chief Exec and Leader 01/8/19 - Strategic Project register received, this is presented to EPB bi-monthly to ascertain political priorities following the 1:1 meetings between the CEX and Leader.	on time
2018 -19	2. Member Officer Protocol	4.2	When holding training for Members on the Officer-Member Protocol, the importance of appropriate tone, and not influencing Officer reports, should be emphasised through a series of scenario-based exercises to reduce the likelihood that either element of the Protocol is unintentionally breached.		Francis Fernandes	31-May-19	31-Dec-19	29-Feb-20	as 1.1	on time
2018 -19	2. Member Officer Protocol	6.1	Discuss how to improve the functioning of the Member Contact Centre at Executive Programme Board.		Marion Goodman	31-Mar-19	31-Jul-19	31-Jul-19	An update was provided to EPB in April when it was agreed that a workshop would be held with Members. A workshop was held in May with a representative group of members to understand their requirements and suggestions for improvement. This was followed by a questionnaire to all members. The results of both have been analysed and presented to EPB during on 8th August 2019	on time
2018 -19	2. Member Officer Protocol	6.2	Update the Member-Officer Protocol to express that Members are entitled to receive a timely response to enquiries on behalf of ward residents, and agree with Members what this timescale might be.		Francis Fernandes	31-May-19	30-Sep-19	31-Dec-19	as 1.1	on time
2018 -19	4. Housing Rents	1.1	The Council should assess whether the resources for the Recovery Team are sufficient to recover debts of former tenants or whether they want to pursue these debts given the typically low return rate		Phil Harris		30-Sep-19		SM has asked Phil Morrison to pick up in the first instance.	on time
2018 -19	4. Housing Rents	1.2	2. The Recovery Team should be retrained on effective methods to recover debts.		Phil Harris		30-Sep-19		SM has asked Phil Morrison to pick up in the first instance.	on time
2018 -19	4. Housing Rents	2.1	The Council obtain a signed agreement with NPH to allow access to review their internal controls for the management of the Council's HRA. Alternatively, the Council should, as a minimum, ensure that NPH provide appropriate independent assurance to the Council of their management of the HRA.		Stuart McGregor		30-Sep-19		SM has asked Phil Morrison to pick up in the first instance.	on time

2018 -19	5. Temporary Accommodation	1.1	Training on rent collection should be provided to a dedicated rental incomes officer		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time
2018 -19	5. Temporary Accommodation	1.2	Weekly meetings to discuss rent arrears accounts should continue and a representative from Revenues & Benefits should be required to attend. N.B. These meetings began in February 2019 and review the top 25 cases of arrears (by value) and each week the following ten rent arrears accounts are added to the meeting discussions. The aim of these meetings is to create action plans for these tenants, whether it be to issue a letter, an NTQ or contact the tenant to set up a payment plan.		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time
2018 -19	5. Temporary Accommodation	1.3	The Council should discuss and document its appetite for collecting rent arrears from vulnerable individuals		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time
2018 -19	5. Temporary Accommodation	2.1	All TA and prevention officers and managers should receive specialist training on conducting interviews with applicants that may be dealing with sensitive issues to ensure they are capably equipped to identify and support the TA application for vulnerable individuals. The attendance for this training should be documented and the material retained for staff to refer to at a later date.		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time
2018 -19	5. Temporary Accommodation	2.2	The Rent Incomes Officer should receive training on techniques for recovering arrears.		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time
2018 -19	5. Temporary Accommodation	3.1	The Spend to Save Policy should be updated with limits on funds that can be granted/loaned to clients. Once updated, the Council should review the funds allocated to the Scheme and assess whether they are adequate		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time
2018 -19	5. Temporary Accommodation	3.2	A Homelessness Strategy should be created and published onto the Council website. This should include a section on the prevention strategy with tangible action plans that expand the current wording of 'persuading' private landlords and families/friends to not evict people		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time
2018 -19	5. Temporary Accommodation	4.1	All officers working in TA should receive refresher training which should include a reminder of the procedures to placing an applicant in accommodation. This training should also be provided to any new starters following the restructure.		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time
2018 -19	5. Temporary Accommodation	4.2	Officers should be reminded by email that a senior officer must sign off the file before an applicant can be placed in accommodation		Phil Harris		31-Oct-19		replacement Housing Options and Advice Officer started role July 2019. All recommendations will be implemented by 31st October 2019	on time

2018 -19	6. Major Capital Projects	1.1	The Council should review and report on why these agreements and contracts were not signed. The report should contain a 'lessons learnt' section to ensure that contracts/agreements are promptly signed and evidence that the project outcomes are agreed		Kevin Langley	30-Jun-19	31-Aug-19	30-Sep-19	A formal review will not be undertaken but the following update should be noted:  Vulcan Works - Procurement had just completed and the letter of intent issued, these generally take 4-8 weeks to get signed as they form the basis of a legal agreement so the council were well within this time period and the letter has now been signed.  Delapré Abbey - Project effectively complete with only minor snagging works still taking place. Grant funding has been fully signed off and handover complete.  Museum - We accept this comment and have updated our Scheme of Delegation to prevent this type of delay in signing a contract from happening again.	complete
2018 -19	6. Major Capital Projects	2.2	The Museums Project Manager should include the date risks are added to the risk register, risk owners and mitigating controls currently in place for all risks.		Kevin Langley	30-Jun-19	31-Jul-19	30-Sep-19	Risk register updated July 2019	complete
2018 -19	6. Major Capital Projects	3.1	All Project Managers should be reminded via email to produce monthly Highlight Reports.		Kevin Langley	30-Jun-19	31-Jul-19	Completed	Evidence received of emails requests to project managers for monthly highlight reports	complete
2018 -19	6. Major Capital Projects	3.2	The Corporate Management Report should contain greater detail of the project spend against forecast that is similar in detail to the Highlight Reports.		Kevin Langley	30-Jun-19	31-Jul-19	30-Sep-19	CMB now receive a bi-monthly strategic project register. This was presented on 28th May 2019 (item 6.3); 15th July 2019 (item 6.1) and is next on the agenda for 16th September.  CMB also reviews the Project Management Board update which goes to CMB every month. This was presented on 8th April 2019 (Items 7.1.1, 7.1.2); 29th July 2019 (Items 6.1.1, 6.1.2, 6.1.3, 6.1.4); 27th August 2019 (Items 6.1, 6.1, 6.1) and is next on the agenda for 23rd September.	complete
2018 -19	6. Major Capital Projects	3.3	The finance reports for the Museum and the Delapré Abbey projects should include actual vs budget spending on a line by line basis to provide greater clarity on the cause of expenditure variance.		Kevin Langley	30-Jun-19	31-Jul-19	30-Sep-19	Request to BDO to see what information was supplied by the project managers to check what was audited - subsequent review suggests incorrect evidence was given	on time
2018 -19	6. Major Capital Projects	3.4	Spending to date should be included in the finance reports for the Museum project.		Kevin Langley	30-Jun-19	31-Jul-19	30-Sep-19	Request to BDO to see what information was supplied by the project managers to check what was audited - subsequent review suggests incorrect evidence was given	on time



2018 -19	6. Major Capital Projects	3.5	Site meeting reports for the Museum project should include an action plan with implementation dates. RAG status column should be added to the minutes		Kevin Langley	30-Jun-19	31-Jul-19	30-Sep-19	Discussion with the head of service, project manager and the museum cultural services manager confirmed that whilst they note the recommendation made, they are satisfied that the current format of the site meeting agenda and minutes meets their needs in terms of tracking actions. The project manager is experienced and has always used this method. NBC's project management framework requires that each project manager maintains a project log , which is to be used as a project diary to record required actions or significant events not covered by other project control documents. The framework was updated and launched after the museum project commenced. Any future projects will be compliant with the requirements of this framework.	complete	
2018 -19	7. People	1.1	Training should be held for Tier 1, Tier 2 and Tier 3 staff to ensure that they are adequately prepared on how to conduct and review an appraisal		Karen Marriott			30-Sep-19	31-Oct-19	Process will be set up by the 30th September. Training will commence in October 2019	on time
2018 -19	7. People	1.2	Managers should remind all staff in team meetings of their responsibilities with regards to appraisal. This should be backed up by an email from the Chief Executive to all staff stating the responsibilities of staff in the appraisal process		Karen Marriott			30-Sep-19	31-Oct-19	This will be done following producing the appraisal process documentation above. This is a comms exercise via email/intranet and through the HoS to cascade at team meetings.	on time
2018 -19	7. People	2.1	Monitoring should be put in place to ensure all staff receive an appraisal.		Karen Marriott			30-Sep-19	31-Oct-19	The staff appraisal cycle is almost complete and CMB are in the process of reviewing all of the documentation to ensure that there are no exceptions. As part of this process HR had been providing status reports to the Chief Executive so that he was aware of the progress being made. The target date for the payment of increments is November and it was confirmed verbally that there are no current issues that will impact on this.	on time
2018 -19	7. People	2.2	The Council should complete the Workforce Monitoring Report for 2018/19 and report on website.		Jo Bonham			30-Sep-19	31-Oct-19	Discussion with LGSS Agresso support to identify the reports required and agree an allocation of resource to develop information.	on time
2018 -19	7. People	2.3	CMB should identify and discuss the management information that they would like to capture and monitor. Management information on these areas should be discussed on a monthly or quarterly basis at CMB and actions should be included in the action plan on the Board minutes		Jo Bonham			30-Sep-19	31-Oct-19	Discussion with LGSS Agresso support to identify the reports required and agree an allocation of resource to develop information.	on time
2018 -19	7. People	3.1	The Council should establish a central policy for succession planning. This should include a timetable and criteria for the handover of information prior to the departure of the leaving officer		Melanie Berman			30-Sep-19	31-Oct-19	Learning & Development Strategy is in draft form. The strategy includes succession planning. The Strategy is currently with the Chief Executive for comment.	on time
2018 -19	7. People	3.2	The Council should develop a policy to identify key posts that are vulnerable to turnover. This should include a list of job roles so succession plans can be created for these posts. This should be shared between CMB		Melanie Berman			30-Sep-19	31-Oct-19	As above	on time

2018 -19	7. People	4.1	A talent management plan should be developed to focus on retention of good performers. This should use a combination of the performance appraisal ratings and CMB knowledge of their best performing staff to produce a list of the best performers for the transition into Unitary.		Karen Marriott/Melanie Berman		30-Sep-19	31-Oct-19	Learning & Development Strategy is in draft form. The strategy includes succession planning. Talent management will be addressed as part of the above process. A recent opportunity has arisen in the form of the District Councils Network (DCN) staff development programme. This led to an internal nomination process and discussion at CMB to decide which 2 officers should be given the opportunity to attend. This evidences that senior management are aware of the 'talent' within the organisation.	on time
2018 -19	7. People	4.2	Each Head of Service should promote monthly recognition of good performers via a 'star performer' mechanism.		Karen Marriott/Melanie Berman		30-Sep-19		There are already good performer awards within the customer facing services, it will be discussed as to whether this should be extended throughout NBC.  The annual Customer Service awards encompass the back-office support service and individuals are nominated by colleagues for various categories. There is also a 'random acts of kindness' that is promoted in the same week to identify people that have assisted colleagues in a positive way.  October 2019 - Customer Services Week December 2019 - Staff Awards	Complete
2018 -19	7. People	5.1	An Exit Interview Policy should be established to include a distinct formal process to conducting exit surveys		Jo Bonham		30-Sep-19		In draft, will be approved and completed Sept 2019	on time
2018 -19	7. People	5.2	A quarterly report should be produced based on all data collected during exit surveys. This should be circulated at the following Corporate Management Board meeting		Jo Bonham		30-Sep-19	01-Dec-19	This will be implemented once the policy is finalised in September. The first report will be for Q3 December 2019.	on time
2018 -19	8. Building Control	1.1	Building Control ensure that agreed competency training (a) is undertaken by staff and documented on a schedule for tracking and (b) is independently spot checked or included as an agenda item for monitoring purposes on the Planning Service management meetings which can be carried out on a quarterly basis		Lee Hunter/Peter Baguley	30-Jun-19	30-Sep-19	31-Oct-19	Building Control Manager to provide evidence at the end of Sept of the personal development plans and 121's for his staff	on time
2018 -19	8. Building Control	1.2	Building Control and the Planning Service staff ensure that evidence for training is obtained and filed		Lee Hunter/Peter Baguley	30-Jun-19	30-Sep-19	31-Oct-19	It will be communicated to the team that training and certificates for qualifications, i.e. CPD.	on time
2018 -19	8. Building Control	2.1	Building Control Officers ensure that sufficient detail relating to site visit reports is recorded on MasterGov that facilitates a quick assessment of the status of an application and result of the visit		Lee Hunter/Peter Baguley	30-Jun-19	30-Sep-19	31-Oct-19	Building Control Manager to supply evidence at the end of Sept for evidence of the spot checks that he has been undertaking and how the outcome of these is fed into the 121 process.	on time
2018 -19	8. Building Control	2.2	The Planning Registration & Support and Building Control teams ensure that all relevant fields and events in MasterGov are completed and selected when completing building regulations applications or requests		Lee Hunter/Peter Baguley	30-Jun-19	30-Sep-19	31-Oct-19	See 2.1	on time
2018 -19	8. Building Control	2.4	Assessment is made for the development of reports for monitoring individually determined fees, standard fees, hours and miles spent on a case to assist with the future fee charging process		Lee Hunter/Peter Baguley	30-Jun-19	30-Sep-19	31-Oct-19	It is unlikely that this will be progressed. The resource implications (so time and money) are likely to outweigh any benefit that will be delivered in the timeframe for Unitary going live.	complete
2018 -19	8. Building Control	2.5	Building Control assess evidencing the Building Control Manager's periodic review of MasterGov case records.		Lee Hunter/Peter Baguley	30-Jun-19	30-Sep-19	31-Oct-19	See 2.1	on time

2018 -19	9. Cash Handling	1.1	The Council should ensure that reconciliations are made against the Cash Box Report amount. The Parking & Bus Station Manager should send a monthly report of the amount that should have been collected from the machines to LGSS who then reconcile the bank statement against this value. Any differences should be followed up to ensure there is an adequate explanation.		Kevin Langley/Stuart McGregor	30-Apr-19	30-Sep-19	31-Oct-19	This work is nearing completion but we also need time for the new processes to bed in so that the internal controls officer can then undertake some further compliance testing.	on time
2018 -19	9. Cash Handling	1.2	There should be a reconciliation between the Cash Box Report and bank statements for the car parking account undertaken by the Council as far back as 2015		Kevin Langley/Stuart McGregor	30-Apr-19	30-Sep-19	31-Oct-19	See 1.1	on time
2018 -19	9. Cash Handling	1.3	The Council should conduct an investigation into the variance/reconciliation issue.		Stuart McGregor	30-Jun-19	30-Sep-19	31-Oct-19	Once the outcome of the reconciliation is known this will be discussed with Jade and the Parking Manager as appropriate.  Audit tickets will now be taken to St John's by Jade to enable the Parking Manager to undertake a reconciliation between the actual cash in the machine and the machine reading.  A meeting has been scheduled with parking management and the LGSS banking and control and exchequer teams so that the new processes can be agreed. This also includes the reconciliation arrangements for the cash collection invoice submitted by Jade.	on time
2018 -19	9. Cash Handling	2.1	The Council should create a central policy that is applicable to all areas of cash/cheque collection articulating protocols on segregating duties between collecting, counting and transporting cash/cheques. Furthermore, the policy should include provisions to ensure staff safety when transporting cash/cheques. This should be uploaded onto the Council's intranet and emailed to all staff		Stuart McGregor	30-Apr-19	30-Sep-19	31-Oct-19	Once the petty cash, procurement cards, expenses and Click Travel reviews have been completed all financial procedures will be updated.	on time
2018 -19	9. Cash Handling	2.2	The policy should include a maximum amount of cash that can be held by a service area before it should be transported to the Guildhall. This should be within the maximum amount stated on the Council's insurance policy		Stuart McGregor	30-Apr-19	30-Sep-19	31-Oct-19	See 2.1.	on time
2018 -19	9. Cash Handling	3.1	The Council should remind all officers with a corporate credit card via email, with an acceptance requirement, that they should send their Purchase Card Reconciliation to the appropriate officer within 5 days		Stuart McGregor	30-Apr-19	30-Sep-19		Once the procurement card review has been completed a email will be sent to all card holders reminding them of the conditions attached to having a card.	on time