

ALL DIRECTORATES:

Table (1) below provides a summary of the recommendations which are currently not implemented or where implementation remains in progress. Table (2) below provides details of specific recommendations which have been followed up but remain outstanding, together with their risk level, status and where appropriate, further Audit and Management commentary on the progress made.

Table (1) - Summary of Outstanding Recommendations

Directorate	Name of Review	Date of Original Report	Responsible Officer	Implementation In Progress/ Partial		Not Implemented		Total	Notes
				High	Med	High	Med		
Corporate	Business Continuity - follow up	24/03/2016	Head of Citizen Services	1	3		1	5	Further, Further follow up to be incorporated into the full BCP review in Q1 of 2019/20
Corporate	Customer Relations System (Further follow-up)	08/12/2016	Customer Relations Manager		2			2	New Customer Relations System currently being Tendered.
Growth and Regeneration	Sale and Disposal of Council Assets, including St Agnes Lodge and POB	28/03/2017	Director of Place		5			5	Follow up review currently in progress, update to be provided in the annual Report
Resources	Accounts Receivable (follow up)	19/09/2017	Head of Corporate Finance		9		1	10	Follow up review currently in progress, update to be provided in the annual Report
Resources	Mobile devices follow up	05/11/2015	Director of ICT		1	6	1	8	Details of recommendations that continue to be in progress or are outstanding are provided below
Resources	Housing Benefits (Further follow-up)	09/03/2017	Head of Benefits		2			2	Details of recommendations that continue to be in progress or are outstanding are provided below
Adults & Children Education	Budgetary Control (People - Further follow-up)	20/03/2017	Head of Corporate Finance		1			1	Details of recommendations that continue to be in progress or are outstanding are provided below
Resources	General Ledger Movement (Further follow-up)	31/05/2017	Head of Corporate Finance		3			3	Details of recommendations that continue to be in progress or are outstanding are provided below
Resources	Security Services Cash -in- Transit	30/06/2017	Head of Facilities Management		3			3	Details of recommendations that continue to be in progress or are outstanding are provided below
Adults & Children Education	Foster care Payments (follow-up)	20/09/2017	Director of Children and Families		2	1		3	Details of recommendations that continue to be in progress or are outstanding are provided below
Communities - Now Growth & Regeneration	Budgetary Control (further follow-up)	28/09/2017	Director of Finance/Head of Corporate Finance		1			1	Details of recommendations that continue to be in progress or are outstanding are provided below
Corporate	Contract Waivers (Follow Up and Review)	22/01/2018	Head of CPG/Head of Procurement		2			2	Details of recommendations that continue to be in progress or are outstanding are provided below
Resources	Bank Reconciliation/E Income Returns	30/01/2018	Director of Finance/Head of		2			2	Details of recommendations that continue to be in progress or are outstanding are provided below
Resources	Accounts Payable (Follow up)	06/02/2018	Director of Finance/Head of		4		2	6	Details of recommendations that continue to be in progress or are outstanding are provided below
Adults & Children Education	Safer Recruitment - Children and Families Care and Support	16/03/2018	Director of Children and Families		3		1	4	Details of recommendations that continue to be in progress or are outstanding are provided below
Totals:				1	43	7	6	57	Awaiting full implementation

Audit Recommendations Tracker (Details of recommendations which remain outstanding or in progress after completion of follow up work).

Directorate:	Audit	RAG Rating	Recommendations	Responsible Officer	Due Date	Implementation Status	Management/Audit Comment	Open / Closed
Resources	Mobile devices (follow up)	M	Purchase orders should be reconciled against delivery notes. At the point of delivery the asset should be recorded in the asset management system.	ICT Service Delivery Manager. Head of ICT	01-Feb-16	Partially Implemented	Further Audit Comments: A List of outstanding recommendations was provided to the Head of ICT in December 2018, following an update meeting, with a view to the recommendations being reprioritised, however further feedback has not been received.	Open
		H	ICT should ensure that when any type of mobile device is reported as lost/ stolen, they record the crime reference number and also the action they took. This action should be: - Vasco token cancelled. - Laptops, exclude from the domain. - iPads and iPhones, a wipe command should be sent. - Blackberries, a kill message should be sent	ICT Service Delivery Manager. Head of ICT	01-Feb-16	Not Implemented		Open
		H	Purchase orders should be reconciled against delivery notes. At the point of delivery the asset should be recorded in the asset management system.	ICT Service Delivery Manager. Head of ICT	01-Feb-16	Not Implemented		Open
		H	Formal procedures should be written that define management responsibilities for mobile devices. Reports should be put in place to identify digressions from the policy so appropriate action can be taken.	ICT Service Delivery Manager. Head of ICT	01-Feb-16	Not Implemented		Open
		H	The IT Security Guide should be reviewed on an annual basis and, when staff are issued with a mobile device, it should be sent as an email that staff are asked to acknowledge.	ICT Service Desk Manager and Information Security Manager.	01-Feb-16	Not Implemented		Open
		H	Procedures should be written for testing of wipe commands. The procedure should ensure that wipe commands are tested whenever the software is updated and a record of these tests should be retained.	ICT Service Delivery Manager. Head of ICT	01-Feb-16	Not Implemented		Open
		H	IT Health Check recommendations for these areas should be adopted by BCC as a matter of urgency.	ICT Service Delivery Manager. Head of ICT	01-Feb-16	Not Implemented		Open
		H	The risk register should be reviewed to reflect the content of the report.	ICT Service Delivery Manager. Head of ICT	01-May-16	Not Implemented		Open
Resources	Housing Benefits (Further follow-up)	M	The Service needs to review overpayments to identify unrecoverable debt which should be considered for write off.	Benefits Operations Manage	28-Feb-19	Partially Implemented	Management Comments: The overpayment report identifies the outstanding debt and an exercise is planned in early 2019 to write off any outstanding debt, where appropriate, which is over ten years old in the benefits environment. This will be in conjunction with business as usual to look at benefits debt as it arises.	Open
		M	Work on the older items in the Suspense Account has been time consuming though successful; however further work is essential to continue to deal with the volume and value of the items in the Suspense Account.	Benefits Operations Manage	Ongoing	Partially Implemented		Management Comments: There has been good progress towards clearing the old items in the debtors suspense account; new items are being cleared on a regular basis as part of business as usual. Additional resource has been allocated to the overall task and we hope to be able to
People	Budgetary Control (People - Further follow-up)	M	Internal Audit has no doubt that the Business support team is versatile and collectively possesses knowledge of systems and processes for the provision of effective support of Budget Managers. However formal knowledge management should be introduced to control the risk of loss of knowledge due to unforeseen loss of key financial officers.	Head of Corporate Finance	30-Apr-19	Partially Implemented	Management Comments: Work is underway to develop corporate financial processes with the first guide regarding Purchase Cards having been reviewed by Finance DMT. A schedule of further processes which are being developed has been worked up with a timeline for delivery.	Open

Resources	General Ledger Movement (Further follow-up)	M	Guidance should be prepared for clarification on rules for trading journal spreadsheets and record keeping. The possibility of storing supporting records for spreadsheet transactions on ABW should be explored. This would provide assurance that financial transactions are documented. Clarification should be provided to Budget Managers on which charges are internal trading.	Head of Corporate Finance	30-Apr-19	Partially Implemented	Management Comments: Outstanding recharging and internal trading processes will be completed as part of the Corporate Services Core offer work to be completed as set out in Finance Service Plan. The revised costing model is now complete and will be in place by the end 2018/19.	Open
		M	The Supplier Department should notify the Budget Manager about the trading transactions posted by the spreadsheet. The notification should explain how and why trading charges were calculated.	Head of Corporate Finance	30-Apr-19	Partially Implemented	As above	Open
		M	Procedures should be improved so Business Units processing spreadsheet journals for internal charges address the issues identified in the finding. Internal charges should be posted on time and with pre-agreement of relevant Budget Managers.	Head of Corporate Finance	30-Apr-19	Partially Implemented	As above	Open
Resources	Security Services Cash -in- Transit	M	The Critical Service Continuity Plan should be reviewed to consider emergency cash counting alternatives in the event of loss of use of Unit 6 Brunel Lock. The risk of parts not being available in the event of need of repair to the cash counting machine should be reviewed and acted upon as necessary.	The Premises Manager, Security Services Manager and Business Support Manager	30-Jun-17	Partially Implemented	Further Audit Comments: Internal Audit was informed that efforts are being made to find an alternative cash counting facility for use in the event of an emergency.	Open
		M	Back up tapes should be kept and stored off site. The possibility of independent viewing via CCTV software should be considered. The CCTV facility should be reviewed for adequacy of coverage, clarity and frame rate recording.	Security Services Manager	30-Jun-17	Partially Implemented	Management Comments: A Council wide review of CCTV is occurring which could result in CCTV at Security Services offices at Brunel Lock being monitored at a central location.	Open
		M	The collection contract between Bristol Security Services and BANES should be signed by both parties as a matter of urgency.	Security Services Manager	30-Jun-17	Partially Implemented	Further Audit Comments: Internal Audit was informed that the contract had not been signed at the time of the follow up visit on 12 February 2018. This was because there had been a series of changes to the contract; Security Services Management anticipates that the signing of the contract will occur soon. Internal Audit confirmed that, during the period when amendments to the contract	Open
Foster care Payments (follow-up)		H	Particular attention needs to be paid to ensure that FOSPAY forms are completed in a timely manner when a child moves from an in-house foster carer to agency.	Director for C&FS Head of Permancy and Special Services	N/A	Not Implemented	Further Audit Comments: Invoices have been raised to recoup overpayments made. This includes an invoice in excess of £6,000 where the current address of the carer is unknown. There are still delays in Client and Carer Financial Services receiving notification of ending of placements, so the risk of overpayment remains.	Open
		H	A review should be undertaken of all agency placements to identify which Individual Placement Assessments (IPAs) are missing. A signed IPA should then be put in place for each placement. Where a placement is arranged through necessity by e-mail an IPA should be produced and signed at the earliest opportunity.	Director for C&FS Policy, Improvement and Partnership Manager	N/A	Partially Implemented	Further Audit Comments: Four recent placements were identified. Signed IPAs were only held for two, another was received during the course of the review. Internal Audit consider that, although the position is better than at the time of the previous review, IPAs should be produced and signed promptly for each placement made.	Open

		M	A more efficient way of producing reports should be considered.	Director for C&FS Policy, Improvement and Partnership Manager	2018/19 Financial Year	Partially Implemented	Further Audit Comments: No testing was undertaken by Audit (implementation date was April 2018). However, confirmation was received from Anne Sheridan, Principal Accountant Children and Family Support, that progress is being made.	Open
Growth & Regeneration	Budgetary Control (further follow-up)	M	The budget forecast reports should clarify that budgets for a number of cost centres were not re-forecasted in year due to their being dependent on an annual re-charge at year-end. The percentage of the budget which depends on annual re-charges should be established and reported.	Head of Corporate Finance. Finance Business Partner	30-Apr-19	Partially Implemented	Management Comments: Revised costing model is complete for annual corporate overhead charges. This will be implemented in budgets as part of budget setting for 2019/20. The recharging process outlines all recharge should be actioned monthly, as default, with quarterly as a maximum by exception.	Open
Corporate	Contract Waivers (Follow Up and Review)	M	All actions required by CPG should be monitored and followed up with a clear trail to evidence actions taken and current position for each individual request. Where CPG detect waivers are being requested as a result of poor contract management, there should be a clear escalation process, including sanctions. Steps should be taken to reduce the number of waivers requested as a result decisions not being made in sufficient time for a tendering process to take place.	Head of Procurement	30-Oct-18	Partially Implemented	Management Comments: CPG are trailing holding the contract number, subject to confirmation that 'off-line amendments'/outstanding actions have been resolved to ensure prompt action by officers and reduce the level of resource required in follow up activity. The revised Procurement Rules strengthen the expectations of officers in respect of procurement. The Head of Procurement is to discuss and agree an escalation process with the S.151 Officer/Finance Director. A process is in place for recording and referring waivers at risk of exceeding the threshold, at which the Council can waive its own rules, to the S.151 officer – see above re sanctions.	Open
		M	The instance where waiver documentation is unavailable should be investigated by the Procurement & Commercial Solutions Service. Waivers should only be considered by CPG once the relevant form is fully completed with all required supporting information. Contracts should never include a clause to allow it to run indefinitely until cancelled, as this does not encourage value for money.	Head of Procurement	30-Oct-18	Partially Implemented	Management Comments: Earlier engagement with service areas is to be accelerated by adopting the category management approach to improving procurement and contracting processes. Category Managers will be the expert commercial leads to help improve value from contracting. In support of this formal CPG meetings are being limited to one meeting per week, with Category Managers meeting in advance of that in order to identify opportunities for improving how procurement needs and requests are processed. This approach will mean that a high priority will be given to ensuing waivers are appropriate.	
Resources	Bank Reconciliation/E Income Returns	M	A Fraud Risk Assessment should be undertaken and regularly updated.	Finance Business Partner, Finance	31-Mar-18	Partially Implemented	Further Audit Comments: Internal Audit has not been provided with a copy of a Fraud Risk analysis used to inform the risk in the Finance Risk Register. Internal Audit still considers that individual Fraud Risk Assessment should be undertaken to inform the Fraud entry in the Finance Risk Register. Agreed with a revised implementation date of June 2019.	Open
		M	Given that all journals raised by Corporate Finance are not being authorised by another officer, a more senior officer should carry out supervisory checks of a sample of journals. The policy and guidance on the approval of journals raised by Corporate Finance needs to be clearly documented and applied.	Finance Business Partner, Finance	31-May-19	Partially Implemented	Management Comment: A policy and guidance document is being drafted to clearly document the journal approval process.	Open

Resources	Accounts Payable (Follow up)	M	<p>Management should consider how the number of invoices paid on time can be increased and the average number of days to pay may be reduced, so the AP team's business objectives can be achieved; as such there is greater potential for benefits such as early settlement discount to be achieved.</p> <p>Given that the team consistently does not meet its targets an in-depth review is recommended in order to establish the reasons for this failure with consideration given to whether or not the performance measure is the most appropriate.</p>	<p>Finance Manager</p> <p>Finance Business Partner, Finance</p>	<p>Revised Date: 30-Nov-19</p>	Partially Implemented	<p>Management Comments:</p> <p>The Data and Reporting team outlined several actions to take forward.</p> <p>There is an action plan for the coming year which will set out milestones for monitoring improvements in this area.</p>	Open
		M	<p>BCC terms of supplies and payment referenced at the back of the Purchase Orders should be aligned with the AP objective that payment will be made within 30 days of the invoice being received.</p>	<p>Legal and Procurement teams to action, following escalation by Director of Finance</p>	<p>Revised Date: 30-May-19</p>	Not Implemented	<p>Further Audit Comment:</p> <p>Internal Audit confirmed that no changes have yet been made to the purchase order or Terms and Conditions for supply of goods and work to accommodate the audit recommendation.</p> <p>Internal Audit confirmed that the issue had been repeatedly raised with Legal and Procurement Teams.</p> <p>Management Comments:</p> <p>This is out of control of Corporate Finance as Legal and Procurement Services should have acted upon the submitted request.</p> <p>This will now be escalated through the Director of Finance</p>	Open
		M	<p>Management action on retrospective orders is needed, including the workflow system. This should include:</p> <ul style="list-style-type: none"> - Escalation in respect of service departments where the level of retrospective orders are consistently high; - Raising the awareness of budget managers regarding retrospective orders. 	<p>Finance Manager</p> <p>Finance Business Partner, Finance</p>	<p>Revised Date: 30-Nov-19</p>	Partially Implemented		Open
		M	<p>Suppliers should be formally reminded, periodically, to send invoices directly to the AP team.</p> <p>Service Managers should be reminded that where they receive invoices directly these should be promptly receipted, authorised and forwarded to the AP team to avoid late payment.</p>	<p>Finance Manager</p> <p>Finance Business Partner, Finance</p>	<p>Revised Date: 30-Nov-20</p>	Partially Implemented	<p>Further Audit Comment:</p> <p>Further monitoring of invoices sent to the services instead of AP is required in order to analyse if the situation has been improving or not.</p> <p>Management Comment:</p> <p>This is covered in the action plan referred to above, monitoring will be ongoing.</p>	Open
		M	<p>The AP/Sourcing team should refer orders back to Budget/Service Manager, where insufficient level of authoriser is provided.</p> <p>Total requisition/order should be taken into account for all orders up to £250, irrespective of the separately listed items on the requisition/order form.</p> <p>Management, should consider if the workflow could be amended to ensure that requisitioning officers cannot circumvent the under £250 auto-self authorisation rule.</p>	<p>Finance Manager</p> <p>Finance Business Partner, Finance</p>	<p>Revised Date: 30-Nov-20</p>	Not Implemented	<p>Further Audit Comment:</p> <p>Internal Audit reviewed purchase orders, raised in November 2018, eligible for self-authorisation. The testing revealed that the self-authorisation level is up to £250 regardless of the fact that Officer Scheme of Delegation – Finance, increased the self-authorisation level to £500 in June 2018.</p> <p>Management Comments:</p> <p>Agreed, workflow will be updated to reflect financial regulations when the system is next updated.</p>	Open
		M	<p>Recruiting managers should be reminded that new employees whose posts are subject to a DBS check should not start without a clear DBS check; if, for operational reasons it is necessary for them to start prior to this, a risk assessment should be undertaken.</p>	<p>Employee Lifecycle Manager</p> <p>Director for C&FS</p>	<p>Ongoing</p>	Partially Implemented	<p>Management Comments:</p> <p>HR will only process new employees with a risk assessment, where a DBS check is underway.</p> <p>Managers will be instructed that where an existing DBS is referenced for new employees,</p>	Open

People	Safer Recruitment - Children and Families Care and Support	M	Recruiting managers should be reminded of the requirement to seek references for applicants to posts subject to DBS checks, prior to short listing for interview. Copies of References should be retained.	Director for C&FS	Ongoing	Partially Implemented	Management Comments: Children and Family Services have employed a part time individual to co-ordinate recruitment processes and be the link with HR Resourcing. C&FS Recruitment Coordinator (recruited following initial IA Report) will now be responsible for seeking references prior to shortlisting for all DBS posts. Managers will be instructed to see and retain references prior to shortlisting for posts subject to a DBS check. BCCs policy will be highlighted to Managers for future reference.	Open
		M	Recruiting managers should be reminded of the requirement to sight evidence of qualifications and retain copies, prior to an employee starting.	Director for C&FS	Ongoing	Partially Implemented	Management Comments: Children and Family Services have employed a part time individual to co-ordinate recruitment processes and be the link with HR Resourcing. C&FS Recruitment Coordinator will now be responsible for obtaining qualification/professional registration. Managers will be instructed to see qualification or proof of professional registration (which has required proof of qualification) and to retain a copy of said proof. BCCs policy will be highlighted for future reference.	Open
		M	Managers should be reminded of the need to ensure that DBS checks are completed every three years.	Director for C&FS	30-Apr-19	Not Implemented	Management Comments: New I-Trent HR Payroll system being introduced in April 2019 will provide automatic alerts and notifications to managers and employees prior to three year time period elapsing.	Open