

Appendix 1 Outstanding Medium rated Internal Audit Agreed Management Actions

Audit Title	Target Date	Person Responsible	Required Mangement action	Update Date	Update Detail
Rent Arrears Recovery (9.19/20)	31/3/2020	Colin Moone	The Council will introduce a Service and Improvement Group to investigate the issue concerning former tenant rent arrears balances which are below £3,000. Following this, a strategy will be devised in order to recover amounts owed to the Council.	6/1/2020	The first meeting has taken place and the work to be undertaken has been scoped out.
Rent Arrears Recovery (9.19/20)	31/3/2020	Colin Moone	The Council will investigate the reason behind using multiple debt collection agencies (DCA) and ascertain whether it is necessary to use multiple agencies. The Council will also complete a tendering exercise to ensure that DCAs used for Former Tenant Arrears represent sufficient value for money. Additionally, the Council will agree a contract in place with the awarded DCA to ensure that the collection methods used by the agency are agreed. Collection success rates will be agreed and monitored through the Rent Recovery Team Meetings.	22/7/2020	Matter being led by Finance and Resources Customer and Communications. Have given feedback on the one company (S and G) we use. Which was not positive. Outcome awaited
James Elliman Homes (8.19/20)	31/12/2019	Colin Moone	The chair of the JEH Board will ensure that the SBC / JEH SLA is formally signed by authorised representatives from each body. This will also be regularly reviewed, with progress against agreed actions also presented.	21/2/2020	This action will be completed by 28th Feb 2020

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SUR	31/12/2018	Stephen Gibson	The Board will ensure that at least two representatives from each Partner will attend Business Board meetings.	19/2/2020	Management action re-assigned to user: Stephen Gibson
SUR	31/1/2019	Stephen Gibson	The Council will seek assurance that the plans have been approved by JV Partner members prior to the planning of projects. SUR will create a shared drive (restricted to relevant personnel) to enable access to legal documentation.	19/2/2020	Management action re-assigned to user: Stephen Gibson
HR Policies and Procedures	31/3/2019	Dean Tyler	The Council will formulate an overarching procedural document to inform staff on the processes for the creation, approval, review and communication of all Council policies and procedures. This will include the consultation process as part of new/reviewed policies and procedures.	28/11/2019	Management action re-assigned to user: Dean Tyler
Asset Register (16.19/20)	31/5/2020	Stuart Aislabie	The Principle Asset Manager will liaise with ICT to identify any issues affecting the performance of the Terrier System, in order to assure all updated records are recorded accurately. Further, the Principle Asset Manager will ensure that, in line with the Asset Management Property Records Procedure, spot checks are undertaken and documented, to ensure all records are updated on the Terrier System and CIPFA Asset Register.	26/6/2020	IT issues identified and rectified. Data entry and spot checks cannot currently be undertaken due to access to Terrier being office based only.

General Ledger (15.19/20)	31/3/2020	Simon Pallett	<p>The Council will review the password functions within Agresso to ensure the following prior to end of the 2019/20 financial year:</p> <ul style="list-style-type: none"> • Passwords automatically expire and require changing on a periodic basis; and • Acceptable passwords will be subject to rules (certain lengths and unique characters to strengthen them and minimise the possibility of a security breach. 	22/7/2020	Update requested from Officer Responsible
Asset Register (16.19/20)	31/5/2020	Stuart Aislabie	<p>The Principle Asset Manager will undertake a review of the current Asset Management Procedure to determine the responsibilities of all involved departments and staff.</p> <p>The procedure will be updated to outline:</p> <ul style="list-style-type: none"> • How to identify assets; • Responsibility of staff in reporting new assets and disposals to the Finance team, the Legal team and the Asset Management team; • Documentation to be held for assets owned by the Council; • Timeliness and responsibility of reconciliations between the asset values in the asset register and the general ledger; • Timeliness and responsibilities for all involved teams within the asset revaluation process and updating of results; • The process for disposals and acquisitions of assets; and • The requirement for the Principal Asset Manager to oversee the preparation and implementation of a physical asset inspection process which will allow the Council to take assurances on the integrity of asset details maintained in asset managed records. Once reviewed, the procedure will be approved by the Capital Strategy Board and communicated across all service lines 	26/6/2020	Ongoing. Updating of procedures not yet finalised. Subject to input and review by Finance/Legal Team whose procedures form part of this action. Target to bring procedures for approval to the Capital Board during September 2020.

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Conflicts of Interest (13.18/19)	31/3/2020	Surjit Nagra	We will ensure that the Recruitment and Selection policy is updated to include guidance on the process for obtaining declarations of interests from new starters as part of the standard pre-employment checks process. Once updated, the policy will be approved and communicated to all staff.	21/11/2019	Was carried out but needs to be revisited because of the insourcing of arvato
Governance - Overview & Scrutiny	30/4/2019	Dean Tyler	As part of the Overview and Scrutiny Committee annual report process, the report will explicitly review the Committee's own effectiveness against the group's objectives, and this will feed into a 'Lessons learnt' action plan that will better enable the Council to review and comment on the report to provide feedback.	31/1/2019	Management action re-assigned to user: Dean Tyler
Conflicts of Interest (13.18/19)	31/3/2020	Surjit Nagra	We will ensure that the online guidance on the intranet for declaring and reviewing interests for both managers and staff is updated to detail the current Council process and is subject to review on a regular basis.	20/7/2020	Surjit to check if this action is complete
General Ledger (15.19/20)	31/3/2020	Kim Bryant	The Group Accountant (Financial Reporting) will undertake a review of the General Accounting Handbook to include the process and rules relating to the setup, amendment and removal of budget codes Further, the Group Accountant (Financial Reporting) will oversee the implementation of an audit trail function within Agresso.	22/7/2020	Unable to obtain update due to staff absence