

Appendix A – High rated outstanding management actions

Finance and Commercial

Year	Issue	Issue	Way Forward	Rating	Who	Service	When	Status	Latest Status update
21/22	13.21/22 Council Tax	Council Tax Arrears Recovery	The Council will restrict the ability of staff to place markers on accounts. This may include limiting such action only to relevant managers or requiring all markers to be approved by a relevant manager before being placed. As part of this, guidance and instructions will be prepared and shared with all staff with access to place markers on council tax accounts. This may form part of an existing or new procedure note and will include why, how and when markers should be used.	High	Chris Boylett	Finance	21/12/2021 Revised target date: 31 st December 2022	Overdue	Processes currently being reviewed and instructions on codes being used will be issued but cannot closedown or restrict codes until review below completed. Progress is being made with dealing with priority cases first, authorisation to recruit resources is in place to move the actions on but the council has been unable to find suitably qualified staff. Work is ongoing but demands of energy rebates have delayed work on this, expected to be completed by end of December
21/22	13.21/22 Council Tax	Reconciliations	The Council will resume the preparation of council tax reconciliations. This will include investigating and resolving the £2,516,195 variance identified in 2019/20 and retrospectively completing	High	Ade Adewumi	Finance	31/03/2022	Overdue	A full cash account reconciliation between Agresso & Academy has been completed for 21/22 and there are no major concerns with the process. Revenues are reviewing the 21/22 reconciling items. The £2.5m entry on the reconciliation that was presented to Internal Audit was a hard cased carry forward figure with no

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			reconciliations for 2020/21 and 2021/22.						backup on an incomplete reconciliation; cumulative variance as at end of 21/22 is £177k 22/23 reconciliations have been completed from periods 1 – 4, the prior year balance will now be transferred to revenue as the work to unravel what is an immaterial balance is not justifiable
21/22	13.21/22 Council Tax	Aged Council Tax Arrears and Write Offs	The Revenues Manager will undertake a review of current Council Tax arrears cases in order to identify cases where debts are not considered economically viable to be chased. These cases will be recommended for write off.	High	Chris Boylett	Finance	31/03/2022 Revised target date: 31 st March 2023	Overdue	The service is currently trying to recruit the required resource. This is proving challenging as demand for this type of resource is very high, we have recruited 2 of the 4 resources. Work continues but it is proving more challenging than expected, further resource is being sourced to address this. It is now expected to take a further 6 months to complete
21/22	17.21/22 Rent Accounts	Rental Income Reconciliation	The Council will assign responsibility within Finance for uploading the rental, council tax, business rates and benefits postings to Agresso. This will then be uploaded to the reconciliations documents on a daily basis for June to September 2021 and then each month thereafter, allowing the reconciliations to be completed.	High	Ade Adewumi	Finance	31/03/2022 Revised target date: 30 th September 2022	Overdue	All postings have been made and a cumulative year end reconciliation for 21/22 has been completed. Once the new team is in place the process will be fully documented. Council Tax & NNDR is complete, Housing Benefits Payments will be finalised by the end of September 2022.

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21/22	18.21/22 Debtors Management	Reconciliations	An appropriate member of the Finance Team will be assigned to complete monthly accounts receivable reconciliations, as well as a second staff member to check and sign these off. The preparation of the accounts receivable reconciliations will resume, including retrospectively completing all for 2021/22.	High	Ade Adewumi	Finance	31/03/2022 Revised target date: 31 st March 2023	Overdue	The Monthly AP & AR Control Accounts are being prepared by the Principal Systems Office and signed off by a Finance Technical Adviser. The outstanding piece of work in relation to the above is the aligning of the detailed feeder systems to the GL balances which requires liaison with Agresso Systems experts to redefine the report parameters. This will be completed as part of the overall review of the Finance module of Agresso which will commence in June 2022, with a view to overall completion by end of the financial year (31st March 2023)
21/22	16.21/22 General Ledger	Reconciliations	The Finance Team will assign an appropriate individual to complete the monthly reconciliations of control accounts, as well as a second individual to check these. The preparation of the reconciliations will resume, including retrospectively completing all for 2021/22.	High	Ade Adewumi	Finance	30/04/2022 Revised target date: 31 st March 2023	Overdue	The Monthly AP & AR Control Accounts are being prepared by the Principal Systems Office and signed off by a Finance Technical Adviser. The outstanding piece of work in relation to the above is the aligning of the detailed feeder systems to the GL balances which requires liaison with Agresso Systems experts to redefine the report parameters. This will be completed as part of the overall review of the Finance module of Agresso which will commence in June 2022, with a view to overall completion by end of the financial year (31st March 2023)
21/22	16.21/22 General Ledger	Suspense Accounts	The Finance Team will assign an appropriate individual to review and manage all suspense accounts, including	High	Ade Adewumi	Finance	30/04/2022 Revised target date: 31 st	Overdue	There are 3 Suspense Accounts that require the intervention of a Civica Specialist to provide a link between the debits and credits that are all processed via the IKON platform.

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			identifying those entries that can be cleared and action this. The clearing of suspense accounts will resume.				December 2022		Suspense Accounts will be transferred to Service Accountants & the process will be complete by December 2022.
21/22	16.21/22 General Ledger	Month End Timetable	An exercise will be completed to identify all tasks to be completed as part of the month end process. A full month end timetable will be prepared and tasks will be assigned to appropriate staff members. The completion of tasks will be confirmed each month to a relevant manager responsible for overseeing the closedown process.	High	Ade Adewumi	Finance	30/04/2022 Revised target date: 31 st March 2023	Overdue	This will be reviewed as part of the revision of the Finance Function which is planned to commence in June 2022 to be completed by the end of the financial year - 31st March 2023.
21/22	16.21/22 General Ledger	Unposted Journals (Batch Input Maintenance)	The Council will review and clear the 73,629 unposted journals currently in batch input maintenance. This approach will account for transaction dates and values.	High	Ade Adewumi	Finance	30/04/2022 Revised target date: 30 th September 2022	Overdue	The resource required to complete this exercise had to deal with other higher priority items in August so this has been rescheduled to be addressed by 30th September 2022
21/22	16.21/22 General Ledger	Unposted Journals (Batch Input Maintenance)	A periodic checking mechanism will be introduced for unposted journals in batch input maintenance. This will include identifying those that need to be corrected (and communicating this	High	Ade Adewumi	Finance	30/04/2022 Revised target date: 30 th September 2022	Overdue	This process is now in place, it will be fully documented by 30 th September 2022 so it becomes a standard period end systems function

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			to relevant staff) and those that can be deleted.						
21/22	16.21/22 General Ledger	Agresso Training	The Council will complete an exercise to identify those roles/positions requiring access to Agresso finance functions and the access/functions required. Based on this the Council will implement a training programme covering finance functions on Agresso. Training will be a requirement before system access is granted and will focus on the processes required as part of job roles.	High	Ade Adewumi	Finance	30/04/2022 Revised target date: 31 st March 2023	Overdue	This process is underway and the current ERP Support consultants are building a training plan in conjunction with HR based on all relevant functions which will be followed by a rollout plan which will be incorporated in the agresso finance review which will be completed by the end of the financial year 31st March 2023.
21/22	18.21/22 Debtors Management	Parked Invoices	The ability to park invoices will be restricted to the AR Team and the Finance Manager. Following this new control, the Finance Manager will review parked invoices on a quarterly basis and report outcomes to an appropriate finance manager.	High	Ade Adewumi	Finance	30/04/2022 Revised target date: 31 st March 2023	Overdue	This has been discussed and will be implemented as part of the overall review of the Finance Module of Agresso that will now start in June 2022 which will be incorporated in the agresso finance review which will be completed by the end of the financial year 31st March 2023
21/22	18.21/22 Debtors Management	Debt Recovery	The Interim Group Manager Revenues Benefits and Charges will	High	Peter Robinson	Finance	31/05/2022 Revised target date	Overdue	A new debt recovery policy is being worked on with the intention of it being taken to Cabinet for approval in Q3 of the new financial year.

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			prepare a debt recovery policy which will be subject to formal review and approval. Once approved, the policy will be shared with and made available to all relevant staff, including the AR Team				31 st December 2022		
21/22	18.21/22 Debtors Management	AR Agresso Training	The Council will implement a training programme covering accounts receivable functions on Agresso. Training will be a requirement before system access is granted.	High	Ade Adewumi	Finance	30/06/2022 Revised target date: 31 st December 2022	Overdue	This will be reviewed as part of the revision of the Finance Function which commencing in June 2022, due to be completed by December 2022
21/22	23.21/22 Capital Expenditure	Business Case Preparation and Approval	The Council will agree the arrangements for approving business cases and adding projects to the capital programme. This will include defined approval thresholds (based on project cost), escalation procedures (to ensure oversight of approvals/additions) and clarity regarding the evidence to be provided before projects are formally added onto the programme.	High	Ade Solanke	Finance	30/09/2022 Revised target date: 30 th November 2022	Not due	This work is in progress and it is anticipated that it will be completed on or before 30 th November 2022. A draft is almost complete but there is the need to consult stakeholders to ensure they support the proposed process

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21/22	23.21/22 Capital Expenditure	Project Monitoring and Reporting	Monitoring and reporting arrangements for all capital projects included on the capital programme will be agreed and adhered to. These arrangements will cover 'on' and 'off portfolio' projects and will include ensuring progress updates are received.	High	Ade Solanke	Finance	30/09/2022 Revised target date: 30 th November 2022	Not due	This work is in progress and it is anticipated that it will be completed on or before 30 th November 2022.
21/22	20.21/22 Creditors		The Council will prepare an exceptions list detailing those instances where it is acceptable for requisitions to be raised after invoices are received.	High	Jasvinder Dalvair	Finance	30/09/2022	Not due	The exceptions list has been prepared and is being worked through
21/22	25.21/22 Business Rates		The Council will continue the ongoing work to reconcile Academy and Agresso for 2021/22 to date, ensuring that all reconciling items are identified and required adjustments are made on both systems	High	Ade Adewumi	Finance	30/10/2022	Not due	Reconciliations have been completed to the end of 21/22, the minor reconciling items are being reviewed by the revenues team, on track to be completed by end of October
21/22	25.21/22 Business Rates		The Council will ensure that business rates income is being posted to the appropriate accounts in a timely manner. The ongoing discrepancies between ICON and the other two systems will be reviewed	High	Ade Adewumi	Finance	30/10/2022	Not due	Reconciliations are complete and the final reconciling items will be complete by the end of October

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			to identify the reasoning for this, with periodic monitoring implemented as required to ensure that all income from ICON is being reflected in Agresso and Academy						

Chief Operating Officer

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21/22	24.21/22 GDPR Governance	Data Flow Mapping	The Data Flow Capture Spreadsheet will be updated to include the following areas: • name and contact details of joint controller (if applicable); • categories of individuals; • names of third countries or international organisations that personal data are transferred to (if applicable); • safeguards for exceptional transfers of personal data to third countries or international organisations (if applicable); • Data Protection Act 2018 Schedule 1 Condition for processing; • GDPR Article 6 lawful basis for processing; • link to retention and erasure policy document; and • whether personal data retained and erased in accordance with the retention policy document - reasons for not adhering to retention policy document (if applicable).	High	Alexander Cowen	Chief Digital and Information Officer	30/09/2022	Not due	Reviewing data flow captures has commenced and additional categories identified are being included. Asset owners in each department will be contacted to fill in the gaps. On track to be completed by target date
21/22	29.21/22 Cyber Essentials		The Council will ensure that the host-based firewall (as part of Trend Apex One and Trend Deep Security)	High	Alex Cowen / Steven Wall	Chief Digital and Information Officer	30/11/2022	Not due	Remaining devices to be updated with latest trend anti-virus software is in progress, firewall activation

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			is rolled out to all end user devices and servers as soon as possible						still to be actioned and a review of the windows firewall service status to be undertaken on device builds.
21/22	29.21/22 Cyber Essentials		As part of the application audit discovery exercise, the Council will ensure that all legacy operating systems (OS) and applications across the IT estate are replaced as soon as possible	High	Alex Cowen / Steven Wall / Colin Power	Chief Digital and Information Officer	30/09/2022	Not due	Audit application discovery is completed; council modernisation programme is underway for replacement of legacy infrastructure
21/22	29.21/22 Cyber Essentials		The Council will ensure that its IT estate is brought up to date in terms of patching as soon as possible	High	Alex Cowen / Steven Wall	Chief Digital and Information Officer	31/10/2022	Not due	Additional resource being brought in to support the patching of the IT estate.
21/22	29.21/22 Cyber Essentials		The IS&T Removal of User Form will be updated to require staff to submit the form prior to the employee leaving	High	Alex Cowen / Steven Wall	Chief Digital and Information Officer	30/09/2022	Not due	Leaver form is now published in Agresso and a review of the leavers process is currently being undertaken by RSM.

Housing and Property

Year	Issue	Issue	Way Forward	Rating	Who	Service	When	Status	Latest Status update
21/22	21.21/22 Temporary Accommodation	Housing Strategy	In line with current plans, the Council will ensure that an up-to date Housing Strategy and Homelessness Strategy is created. Additionally, progress against the action plan will be periodically monitored by an appropriate forum.	High	Richard West	Housing	30/09/2022 Revised target date: 31 st December 2022	Not due	Required as part of the Local Plan. Currently being drafted. Key reference point for the authority. New Housing Act being developed which will make Private Rented Properties licensable. The strategy will be written by the end of December, we are currently going out to market to demonstrate best value through the procurement process with an appointment to be made week commencing 12 September for 20 days work - revised target date 31st December 2022.
21/22	21.21/22 Temporary Accommodation	Safety Assurances – Private Providers	The Annual Compliance Statement issued to Private Providers will be reviewed to assess whether the terms and conditions satisfies the Council's legislative duties as a housing provider. Following this, the Council will introduce a monitoring mechanism to ensure: <ul style="list-style-type: none"> • Providers are only engaged with should they have a signed Compliance Statement in place; • These Compliance Statements are reviewed and signed annually. 	High	Ian Blake	Housing	30/09/2022 Revised target date: 31 st December 2022	Not due	TA Compliance Assurance of private suppliers proforma has been designed and is ready for issue - capacity within the team needs to increase for this exercise to be carried out - Targeting 31st December 2022
21/22	21.21/22 Temporary Accommodation	Housing Stock	The Council will develop a strategy to identify households which are no longer owed a duty to be accommodated under the Housing Act 1996.	High	Ian Blake	Housing	31/03/2023	Not due	Outstanding and will remain so until TA Team is established.