

Appendix 2c: Audits Revisited

Purpose of these audits

To assess whether the actions agreed in the original audit report have been implemented and are now effectively embedded into the day-to-day operation of the service.

Business Continuity Revisited

Original Objective

To assess whether the Council has effective arrangements in place to enable services (particularly critical ones) to continue to be provided in the event of a disaster occurring.

Results

Fully implemented	Substantially implemented	Partially implemented	Not implemented	No longer applicable
1	0	4	1	1

Summary

A key issue reported previously was that at a corporate level:

- very limited staff resource was available to facilitate the on-going maintenance of the Business Continuity Plans (BCPs) and Incident Management Strategies (IMS)
- operational responsibility for Emergency Planning (EP) and its associated IMS, was handled separately, meaning there was no clear linkage between both plans.

Since then:

- an additional resource was bought in for a year to particularly focus on:
 - getting services to produce six monthly updated Business Impact Assessments (BIAs) that identify staffing and key systems
 - producing group level BCPs that clarify key response and assets required
 - getting service level commitment through Director level approval of group level BCP's and monitoring of service response through service plans.
- responsibility for co-ordinating the organisational business continuity function is being transferred to the Emergency Planning Officer so the synergy between the two functions can be exploited
- permanent additional staff resources are being allocated to this work.

Once the new team has been established, the Council will be able to maintain more robust business continuity and emergency planning arrangements.

The work programme for the team should then include:

- developing a tiered training programme for staff at different level of responder responsibility and monitoring take up

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- holding Directors to account for ensuring that all services have BIA's and department BCPs using the corporate approach, that link to the Corporate Business Continuity Plan
- developing a corporate testing schedule to ensure service level plans, and hence, the corporate approach, operate effectively in given scenarios
- risk assessing outstanding actions arising from Operation Meltdown and if they are still relevant, creating an action plan to address them
- producing a:
 - schedule for testing both the BCP and IMS at a corporate level
 - methodology for reviewing test outcomes, learning lessons, implementing actions arising from this and amending the documents accordingly.

Procure to Pay (P2P) Assurance Revisited

Original Objective

To assess the effectiveness of the arrangements for monitoring non-contract Procure to Pay (P2P) spend, focusing particularly on those areas that do not comply with the order, goods receipt and invoice process.

Results

Fully implemented	Substantially implemented	Partially implemented	Not implemented	Closed
19	3	2	1	5

Summary

Good progress had been made in addressing the actions agreed in the original report. The implementation of actions was proactively managed as well as delivered in a timely way. There is also evidence that the revised arrangements are embedded into current working practices.

As a result:

- improved manual monitoring processes are in place over Accounts Payable Sundry and Exempt and Payment Without Purchase Order (PWPO) transactions, leading to improved compliance with the P2P process in these areas
- there is better quarterly reporting around P2P compliance, where the quality and transparency of information has significantly improved since the initial audit which:
 - enables direct oversight of the P2P process by the Senior Leadership Team for the first time
 - supports more in-depth challenge by those charged with governance than was previously possible.

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- more detailed guidance is in place for staff involved in administering the P2P process, including gatekeepers.

Further work is now being undertaken to:

- improve the:
 - contents of guidance for staff and suppliers in some areas and communicate this appropriately
 - quality and range of Agresso reporting to support targeted sanctions and increase compliance with the P2P process
 - granularity of quarterly reporting to senior stakeholders.
- train Corporate Procurement staff in how to report on cheque requisitions in Agresso.

The main reason why no further action is to be taken in some areas is that it was not possible to configure Agresso to automate some processes. Some configuration requirements are also linked to the upgrade of Agresso. Therefore, they will not be investigated, scheduled or implemented until the upgrade is complete (forecast for upgrade is July 2018).

In the majority of these areas, appropriate manual controls were found to be operating. However, officers did not think that it was cost effective to implement manual controls to ensure that low value retrospective purchase orders could be easily identified and addressed with requisitioners, where appropriate. Instead, they will accept the risk associated with this control design weakness.