Audit	Recommendation Number	Recommendation	Directorate	Priority	Original Due Date	Due Date	Management Response	Revised Due Date
CCTV	IAS 07-23 R16 Recommendation 16 : CCTV	Review the location and purpose of CCTV cameras in public space use and establish if they are fit for that purpose.	Enterprise, Tourism and the Environment (ETE)	Medium	31 Mar 2008	31 May 2010	This will be addressed both through the introduction of a new electronic data system that will enable fit for purpose reviews of each camera, and through a separate review of available space and resources (pending relocation of the CCTV team).	**1st Nov 2010**
Data Protection	IAS 07-22 R05 Recommendation 5	Include details concerning the retention of Council documents and information on personal PCs in the Model Home Working Agreement currently under development to ensure confidential Council information is correctly dealt with when personal PCs are disposed off.	Support Services (SS)	Medium	30 Jun 2008	30 Apr 2010	The preconditions for home working in respect of DDA (Disability Discrimination Act) compliance including the means by which data (and personally identifiable information – PII) can be accessed, transported and used by those working from home will be included in the Council's revised policy statement currently being drafted. Requirements will be reflected in all subset policies and procedures including the Council's Flexible Working Policy. Details will include the onus on the individual with regard to accessing data, the use of portable media devices, hard drive storage and desktop disposal.	**31st Oct 2010**
Housing Benefits	IAS 09-232 Recommendation 1	Complete required checks of the sample of new and amended applications to confirm accuracy in a timely manner.	Support Services (SS)	High	31 Jul 2010	31 Jul 2010	Agreed - with immediate effect.	**31st Oct 2010**
Housing Benefits	IAS 09-232 Recommendation 2	Adhere to good practice guidelines to process new claims and implement change of circumstances within 14 days.	Support Services (SS)	Medium	31 Jul 2010	31 Jul 2010	Agreed and now in place.	**31st Oct 2010**
Housing Benefits	IAS 09-232 Recommendation 4	Introduce a management control to mitigate the risk of claims being processed more than once.	Support Services (SS)	Medium	31 Jul 2010	31 Jul 2010	System reports are being investigated.	**31st Oct 2010**
Housing Benefits	IAS 09-232 Recommendation 6	Confirm that Fijitsu have an effective disaster recovery plan in place and obtain evidence that it is tested periodically within agreed timescales.	Support Services (SS)	Medium	31 Jul 2010	30 Jul 2010	In discussion with Fujitsu.	**31st Oct 2010**
Housing Benefits	IAS 09-232 Recommendation 7	Sign the rent referral report as evidence of completing the required checks.	Support Services (SS)	Medium	31 Jul 2010	30 Apr 2010	Agreed although there is an issue with storage.	**31st Oct 2010**
Housing Benefits	IAS 09-232 Recommendation 8	Evidence the reconciliation of the HB system with Housing Rents by signing and dating paperwork.	Support Services (SS)	Medium	31 Jul 2010	30 Apr 2010	Agreed although there is an issue with storage.	**31st Oct 2010**
Housing Benefits	IAS 09-232 Recommendation 9	Sign off the monthly written off overpayments report as evidence of completing checks.	Support Services (SS)	Medium	31 Jul 2010	30 Apr 2010	Agreed although there is an issue with storage.	**31st Oct 2010**
Procurement	IAS 08-90 Recommendation 8	Finalise the introduction of supplier questionnaires and utilise the results to improve performance.	Policy and Improvement (P&I)	Low	31 Dec 2009	31 Jul 2010	Supplier questionnaires have now been finalised and will be issued to bidders with effect from 1st April.	**1st Apr 2011**

Recommendations Not Implemented by the Due Date

Audit	Recommendation Number	Recommendation	Directorate	Priority	Original Due Date	Due Date	Management Response	Revised Due Date
Procurement	IAS 08-90 Recommendation 9	Re-launch the Procurement Toolkit to raise awareness of its existence and content.	Policy and Improvement (P&I)	Medium	31 Oct 2008	31 Jul 2010	Toolkit, as reviewed will be updated with 'last reviewed date', included by end March.	**31st Mar 2011**
Debtors	IAS 09-229 Recommendation 3	Hold quarterly meetings with the Finance Team in Adult and Community Services to review the outstanding accounts for social care. Agree appropriate recovery strategies. Follow up the progress of actions agreed at previous meeting	Support Services (SS)	Medium	01 Apr 2010	30 Jun 2010	Rationalisation and increasing the effectiveness of Debt Recovery and Financial Processes is part of the Delivering Excellence Programme (Projects T20 & T25). This will include a full review of the business process and recommend the most efficient and beneficial structure to operate under.	**1st Nov 2010**
Market Place	IAS 09-234 Recommendation 2	Produce and issue a bulletin on the correct protocols to follow when using Marketplace. This should include a reminder that: · orders should be raised on Marketplace when the goods or services are requested; · staff should not act as buyer or approver for orders to suppliers where there is a conflict of interests.	Support Services (SS)	Low	30 Apr 2010	30 Jun 2010	This is discussed at user groups, but emails will be sent to remind users.	**31st Aug 2010**
Market Place	IAS 09-234 Recommendation 6	Circulate reports of user permissions to management every 6 months for them to review and amend. Update Marketplace for any changes identified.	Support Services (SS)	Medium	30 Apr 2010	30 Jun 2010	This will start in August 2010.	**31st Aug 2010.**
Creditors	IAS 09-235 Recommendation 1	Update the list of Authorised Signatories. Undertake this in consultation with Heads of Service to ensure that it is in line with the current establishment.	Support Services (SS)	High	31 Jul 2010	31 Jul 2010	The corporate scheme of delegation has been written and is to be submitted to the Support Services DMT for agreement and reviewed by Human Resources (see Marketplace recommendation 1). As an interim measure, procurement have put in place a procedure for Central Pay Office to use.	**1st Nov 2010**
Creditors	IAS 09-235 Recommendation 2	Introduce a process to ensure the integrity of the authorised signatory list is maintained once it has been updated.	Support Services (SS)	High	31 Jul 2010	31 Jul 2010	The corporate scheme of delegation has been written and is to be submitted to the Support Services DMT for agreement and reviewed by Human Resources (see Marketplace recommendation 1). As an interim measure, procurement have put in place a procedure for Central Pay Office to use. A leavers list is produced every month to make sure these signatories are removed.	**1st Nov 2010**

Audit	Recommendation Number	Recommendation	Directorate	Priority	Original Due Date	Due Date	Management Response	Revised Due Date
Payroll	IAS 09-236 Recommendation 4	Review the List of Authorised Signatories at least annually or more frequently when changes occur (e.g. staff leave Council).	Support Services (SS)	Medium	30 Jun 2010	30 Jun 2010	The corporate scheme of delegation has been written and is to be submitted to the Support Services DMT for agreement and reviewed by Human Resources (see Marketplace recommendation 1). As an interim measure, procurement have put in place a procedure for Central Pay Office to use. To be reviewed for schools in September due to changes at the start of the school year. A leavers list is produced every month to make sure these signatories are removed.	**30th Sept 2010**
Economic Participation Programme.	IAS 10-EEDA Recommendation 1	1. Economic Participation management should take urgent action to address the risks associated with having no Programme Support Officer in place at the start of the financial year and no hand over period. 2. Formal processes should be put in place to demonstrate that team resources, skills and capabilities meet EEDA and GRADE requirements, and are in line with SBC's performance management scheme.	Enterprise, Tourism and the Environment (ETE)	High	31 Jul 2010	31 Jul 2010	1. The position for Programme Support Officer is currently being recruited to and the first interviews have been completed. The final interview is on Monday 9th August, and a decision on the post will be made straight after this. 2. The position will undergo thorough handover and training which will comply with EEDA (East of England Development Agency) and GRADE (Guidance on Appraisal, Assurance and Risk Management) requirements.	**30th Sept 2010**
Economic Participation Programme	IAS 10-EEDA Recommendation 3	It is noted that: · The ECEP Board Terms of Reference is due to be reviewed and presented to the ECEP Board at the next meeting on 10 March 2010. · The Terms of Reference will be updated to take account of declarations of interest to ensure compliance with Southend-on-Sea Borough Council requirements. The Economic Participation secretariat will ensure that all declarations of interest are documented clearly in the quarterly Board minutes and that a register of financial and other interests is maintained.	Enterprise, Tourism and the Environment (ETE)	Medium	30 Jun 2010	30 Jun 2010	The Terms of Reference will be put forward for approval at the next meeting.	**30th Sept 2010**
Home Care Services	IAS 08-92 Recommendation 4	Set up a procedure to reconcile Home Care Service expenditure to CEDAR.	Adult and Community Services (A&C)	Medium	31 Jul 2009	30 Apr 2010	The full reconciliation on an individual service user basis will form part of the implementation of Carefirst 6 and Agresso by March 2011. As a temporary measure then it is possible for the link and load report from Carefirst to Cedar to be rewritten but not til after Carefirst 6 implementation (27 Sept 10). As an interim measure currently the forecast of expenditure is carried out by using actual expenditure.	**1st Apr 2011**

Recommendations Not Implemented by the Due Date

Audit	Recommendation Number	Recommendation	Directorate	Priority	Original Due Date	Due Date	Management Response	Revised Due Date
Atkins Contract	IAS 07-48 R14 Recommendation 14 : Atkins Contract	Update the contract documentation for changes in staff structure, and include both names and job titles.	Enterprise, Tourism and the Environment (ETE)	Low	30 Apr 2008	30 Apr 2010	As a result of restructure, this will be delivered via Delivering Excellence.	**30th Apr 2011**
Atkins Contract	IAS 07-48 R3 Recommendation 3 : Atkins Contract	Undertake a full benchmarking exercise of the service that covers both delivery and value for money and utilise the results to aid improvements in performance.	Enterprise, Tourism and the Environment (ETE)	High	31 Dec 2008	30 Apr 2010	As a result of restructure, this will be delivered via Delivering Excellence.	**30th Apr 2011**
Atkins Contract	IAS 07-48 R6 Recommendation 6 : Atkins Contract	Update and expand the service indicators to provide relevant and challenging targets. Utilise the Partnering Board and the Partnership Management Group to provide a challenge to performance.	Enterprise, Tourism and the Environment (ETE)	Medium	30 Sep 2008	30 Apr 2010	As a result of restructure, this will be delivered via Delivering Excellence.	**30th Apr 2011**
Atkins Contract	IAS 07-48 R7 Recommendation 7 : Atkins Contract	Revise the monthly performance report to provide: explanations for variances and detail required actions; and comparisons to previous years.Increase the frequency of data quality checks to quarterly.	Enterprise, Tourism and the Environment (ETE)	Medium	30 Sep 2008	30 Apr 2010	As a result of restructure, this will be delivered via Delivering Excellence.	**30th Apr 2011**
Atkins Contract	IAS 07-48 R9 Recommendation 9 : Atkins Contract	Undertake surveys of stakeholders to ascertain their views of the partnership.Utilise complaints as a tool for facilitating continuous improvement.	Enterprise, Tourism and the Environment (ETE)	Low	30 Apr 2008	30 Apr 2010	As a result of restructure, this will be delivered via Delivering Excellence.	**30th Apr 2011**
Registration Service	IAS 08-155 Recommendation 2	Reconcile all certificates issued to income from the till and on line payments on a regular basis.	Support Services (SS)	Medium	11 May 2009	30 Apr 2010	This has been delayed further due to change of Manager but is being addressed now.	**31st Aug 2010**
Self Directed support & Direct Payments for Vulnerable Adults	IAS 09-200 Recommendation 3	a) Finalise documented financial procedures for SDS and DP. b) Include document retention procedures in-line with the CIPFA guidance. c) Get them approved by the Head of Adult Commissioning. d) Make them available to all relevant staff.	Adult and Community Services (A&C)	Medium	01 Apr 2010	31 Jul 2010	c) and d) not approved prior to previous Head of Service leaving authority. Mike Boyle (Interim Head of Service) requested to authorise - expect this to be confirmed before the end of August prior to next Audit Committee.	**31st Aug 2010**

Recommendations Not Implemented by the Due Date

Audit	Recommendation Number	Recommendation	Directorate	Priority	Original Due Date	Due Date	Management Response	Revised Due Date
Market Place	IAS 09-234 Recommendation 1	Produce a corporate scheme of delegation to determine authorised limits to be adopted across the Council. In particular the scheme should: · detail the authorised limits for staff to approve invoices; and · be made available to Central Pay Office and the Corporate Procurement Unit. Nominate an officer to be responsible for circulating updates to the scheme to the relevant people on a timely basis.	Support Services (SS)	Medium	30 Apr 2010	30 Apr 2010	Scheme produced and incorporated into Part 6 of the Constitution. This has been written and is to be submitted to the Support Services DMT for agreement and reviewed by Human Resources to assess the impact regarding Job Evaluation and Single Status.

As an interim measure, procurement have put in place a procedure for Central Pay Office to use. The new scheme is to be implemented in conjunction with the Agresso and Delivery Excellence projects. | **1st Apr 2011** |
Market Place	IAS 09-234 Recommendation 3	Restrict user's privileges on Marketplace so that they can only raise orders for cost centres that are relevant to their business unit.	Support Services (SS)	Medium	30 Apr 2010	30 Jun 2010	The introduction of Agresso will change procurement and the authorisation technology. There will be stricter controls and workflow in place which not only limits the codes used by an individual but also budget checking.	**1st Apr 2011**
Data Quality Spot Check	IAS 09-241 Recommendation 4 NI 198	Undertake spot checks of data supplied by schools (select schools based on a risk assessment of the data supplied).	Enterprise, Tourism and the Environment (ETE)	Medium	12 Mar 2010	12 Mar 2010	The Government has removed the funding for the school travel plan advisor post as part of the cost cutting measures, we are not in a position to reinstate this – we can cover the very basic development of travel plans by diverting our workplace travel plan advisor onto this and she could devise a simple check form and manage this with a sample of five schools.	**31st Oct 2010**
Network Infrastructure & Wireless	IAS 08-129 Recommendation 17	Standardise the configuration of user home directories to improve user management.	Support Services (SS)	High	30 Sep 2009	30 Apr 2010	Agreed - however the standards are and indeed must be defined to meet the business needs of each directorate.	**31st Oct 2010**
LLPG (Local Land and Property Gazetteer)	IAS 09-186 Recommendation 9	Document a LLPG metadata standard.	Support Services (SS)	Medium	31 May 2009	31 Jul 2010	Implementation of this recommendation is dependent on the UK Location Programme which is being implemented at National Level.

This will redefine the meta data standards for all spatial data and will be adopted by Southend as the accepted meta-data standard. | **31st Dec 2010** |
PC End User Controls	IAS 09-187 Recommendation 2	Evaluate endpoint security tools and present a business case to the ICTSG. If approved, implement to prevent unauthorised removable devices from connecting to the Council's systems.	Support Services (SS)	High	28 Feb 2010	31 Jul 2010	A review of the Sophos contract has been completed and it does cover port blocking at device level. A project to review the business requirements and implement as defined by the review has been schedule for 01/11/10 .	**1st Nov 2010**
PC End User Controls	IAS 09-187 Recommendation 3	Once approved, communicate the updated IT Security Policy documents to existing staff.	Support Services (SS)	Medium	31 Dec 2009	31 Jul 2010	As of June 2010 Hayley Beale (ICT Business Application Services Manager) is the lead officer on this project and will endeavour to complete this by 01/12/10.	**1st Dec 2010**
PC End User Controls	IAS 09-187 Recommendation 4	Obtain user confirmation of receipt and understanding of the updated Security Policy contents through electronic or physical means.	Support Services (SS)	Low	31 Dec 2009	31 Jul 2010	As of June 2010 Hayley Beale (ICT Business Application Services Manager) is the lead officer on this project and will endeavour to complete this by 01/12/10.	**1st Dec 2010**

Recommendations Not Implemented by the Due Date

Audit	Recommendation Number	Recommendation	Directorate	Priority	Original Due Date	Due Date	Management Response	Revised Due Date
Virus Protection & Spyware	IAS 09-189 Recommendation 1	Update the IT Security Policy as planned and implement an annual review process.	Support Services (SS)	Medium	30 Sep 2009	31 Jul 2010	As of June 2010 Hayley Beale (ICT Business Application Services Manager) is the lead officer on this project and will endeavour to complete this by 01/12/10.	**1st Dec 2010**
Virus Protection & Spyware	IAS 09-189 Recommendation 2	Include a policy statement on vendors using the Council's IT equipment for demonstrations in the IT Security Policy.	Support Services (SS)	Low	30 Sep 2009	31 Jul 2010	As of June 2010 Hayley Beale (ICT Business Application Services Manager) is the lead officer on this project and will endeavour to complete this by Dec 2010.	**31st Dec 2010**
Virus Protection & Spyware	IAS 09-189 Recommendation 5	Ensure the IT Security Policy and Remote Users' Policy is formally endorsed and approved by senior management.	Support Services (SS)	Low	30 Sep 2009	31 Jul 2010	As of June 2010 Hayley Beale (ICT Business Application Services Manager) is the lead officer on this project and will endeavour to complete this by 01/12/10.	**1st Dec 2010**
Virus Protection & Spyware	IAS 09-189 Recommendation 6	Establish a formal procedure to ensure that all staff confirm that they have read, understood and agree to abide by the revised IT Security Policy.	Support Services (SS)	Low	30 Sep 2009	31 Jul 2010	As of June 2010 Hayley Beale (ICT Business Application Services Manager) is the lead officer on this project and will endeavour to complete this by 01/12/10.	**1st Dec 2010**
Main Accounting	IAS 08-152 Recommendation 5	Review the journal file on a quarterly basis and investigate any missing journals.	Support Services (SS)	Medium	28 Feb 2009	31 Jul 2010	A member of staff has been tasked with reviewing the journal file on a regular basis, this will commence from 30 September 2010.	**30th Sept 2010**
Main Accounting	IAS 09-227 Recommendation 1	Select on a regular basis (e.g. monthly) a small sample of journals actioned on Cedar and check the supporting paper journal to confirm that there has been appropriate independent authorisation of action taken.	Support Services (SS)	Medium	31 Jul 2010	31 Jul 2010	It was hoped that the system would generate an automated sample of journals. This has not been possible and a member of staff who has minimum involvement with the journal process is going to select the random sample. The first batch is to cover the April to July period and is to be reviewed in September.	**30th Sept 2010**
ETE - Financial Management	IAS 08-133 Recommendation 5 : ETE - Financial Management	Produce standard operational procedures relating to financial management for all teams operating within the department. They should cover the need:- · to comply with Contract Procedure Rules & the Finance Manual · to raise orders at the time of ordering and use marketplace correctly; · for all expenditure to be authorised by the budget holder prior to ordering; · for all orders to be recorded on an appropriate commitment systems; · for commitment systems to be regularly reconciled to CEDAR. Train staff on how to comply with these procedures.	Enterprise, Tourism and the Environment (ETE)	Medium	30 Jul 2009	30 Jun 2010	All planned updates to the finance manual have been done and passed through Audit Committee. The updated manual is available on the intranet, although work is still ongoing to make it easier to navigate. Supplementary financial info (like Chartered Institute of Public Finance and Accountancy (CIPFA) guides, Statements of Recommended Practice (SORPs) etc) are also going to be made available in the same location. Therefore effectively our (as in Finance & Resources) actions are complete.	**30th Sept 2010**

High priority recommendations		7
Medium priority recommendations		27
Low priority recommendations		8
Total recommendations		**42**