

Recommendations not implemented by due date

Audit	Rec Number	Recommendation	Directorate	Priority	Original Due Date	Management response	Revised Due Date	Audit Comment on Management Action
Care-first Application: Care Management Module	IAS 08-171 Rec 5	Generate and review security violation reports on a periodic basis.	Adult & Community Services (ACS)	Medium	30-Apr-09	Carefirst 6 was implemented on 27th Sept 2010 which has enabled more information to be collected with ability to report on failed log ins (though these are not technically violations). Further reports will be built. Audit advice on details of their requirements would be welcomed .	31-Jan-11	Clarification regarding the requirements of the reports was provided at the follow-up meeting. The required action will be taken before next quarter's follow up.
Care-first Application: Care Management Module	IAS 08-171 Rec 6	Generate and review user access reports on a periodic basis to identify redundant accounts.	Adult & Community Services (ACS)	Medium	30-Apr-09	Carefirst 6 implemented on 27th Sept 2010. This data can now be collected and proactive procedures for removing redundant accounts are in the design process.	31-Jan-11	Insufficient time has elapsed for this control to be tested.
Care-first Application: Care Management Module	IAS 08-171 Rec 7	Implement processes to ensure timely removal of users who have left or no longer require access to the system (e.g. HR leavers list review).	Adult & Community Services (ACS)	Medium	30-Sep-09	Completed via information provided from payroll and other sources where appropriate.	31-Jan-11	Further action is needed to implement in full. Leavers' information had not been received in recent months so the process could not be evidenced in action. Will evidence in the next quarter.
Self Directed support & Direct Payments for Vulnerable Adults	IAS 09-200 Rec 13	Amend the Care Plan document to include at the point of signature a statement confirming that the client has been made aware Self Directed Support and Direct Payments.	Adult & Community Services (ACS)	Low	31-Oct-09	Carefirst 6 implemented 27th Sept. This recommendation now completed with the required form on the system.	31-Jan-11	This recommendation could not be evidenced on audit visit . Management will collate the required evidence in time for Internal Audit review in next quarter's follow up.

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Self Directed support & Direct Payments for Vulnerable Adults	IAS 09-200 Rec 8	<p>Include in the financial information forwarded to clients:-</p> <p>(a) two copies of the Terms & Conditions and obtain the signature of the client on the second copy; and</p> <p>(b) easy to read guidance to compliment the Terms & Conditions detailing:-</p> <p>(c) what constitutes appropriate expenditure; and</p> <p>(d) the review timetable and the documentation to be provided.</p>	Adult & Community Services (ACS)	Medium	01-Apr-10	<p>(a) Terms and conditions are attached to the contract once the contract is signed and a second copy sent to the service user;</p> <p>(b) Currently being printed and will be sent out with the contract and terms and conditions;</p> <p>(c) Details of what cannot be purchased is provided. A full list is available on the Department of Health website;</p> <p>(d) To be clarified</p>	31-Jan-11	<p>Action has been taken and the recommendation is substantially implemented.</p> <p>The final elements will checked in the next quarter's follow up.</p>
CCTV	IAS 07-23 R10 Rec 10	Develop a mechanism to provide on-going assurance of compliance with Code of Practice.	Enterprise, Tourism & Environment (ETE)	Medium	31-Mar-09	In progress through the annual assurance process.	31-Jan-11	<p>Evidence was not available to assess whether this recommendation had been implemented at the time of the audit.</p> <p>In light of new management comments, the Revised Due Date has been set for 31st January 2011, to ensure this is followed up next quarter.</p>
CCTV	IAS 07-23 R13 Rec 13	Produce and make available a clear statement setting out CCTV's commitment to operate with respect for equality and diversity issues. [i.e. in Code of Practice, internet page]	Enterprise, Tourism & Environment (ETE)	Low	31-Dec-07	Completed in the Community Safety Unit (CSU) Equality Impact Assessment (EIA).	31-Jan-11	As above.
CCTV	IAS 07-23 R14 Rec 14	Introduce incident and fault logging databases that: standardise incident recording in line with performance / Crime and Disorder Reduction Partnership British Crime Survey indicators; records the outcomes of incidents i.e. arrests / convictions; standardise categorisation of faults; and allows accurate calculation and monitoring of speed of fault resolution.	Enterprise, Tourism & Environment (ETE)	Medium	31-Mar-08	Under review as part of Community Safety Unit (CSU) & Crime and Disorder Reduction Partnership (CDRP) strategic assessment .	31-Jan-11	As above.

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CCTV	IAS 07-23 R16 Rec 16	Review the location and purpose of CCTV cameras in public space use and establish if they are fit for that purpose.	Enterprise, Tourism & Environment (ETE)	Medium	31-Mar-08	Completed	31-Jan-11	As above.
CCTV	IAS 07-23 R2 Rec 2	Agree protocols for the police to provide feedback detailing the benefit and effectiveness of all CCTV footage provided upon investigations / prosecutions etc.	Enterprise, Tourism & Environment (ETE)	Medium	31-Dec-07	Completed and in place through CSU & CDRP.	31-Jan-11	As above.
CCTV	IAS 07-23 R4 Rec 4	Develop a set of SMART performance indicators that allow on-going qualitative assessments of CCTV's contribution to corporate and CDRP aims and priorities.	Enterprise, Tourism & Environment (ETE)	High	29-Feb-08	Completed and in place and monitored through CDRP.	31-Jan-11	As above.
CCTV	IAS 07-23 R5 Rec 5	Ensure performance indicators cascade through to Personal Development Plans for staff.	Enterprise, Tourism & Environment (ETE)	Medium	31-Mar-08	Review of all PI's as part of the service planning process for 2011.	31-Jan-11	As above.
CCTV	IAS 07-23 R6 Rec 6	Identify all risks to CCTV service delivery and ensure they are appropriately reflected in the relevant service's risk register and effective mitigating actions are taken.	Enterprise, Tourism & Environment (ETE)	Medium	01-Apr-10	Completed. Undertaken through the service planning process.	31-Jan-11	As above.

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ETE - Financial Management	IAS 08-133 Rec 5	<p>Produce standard operational procedures relating to financial management for all teams operating within the department.</p> <p>They should cover the need:</p> <ul style="list-style-type: none"> # 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 & Environment (ETE)	Medium	30-Jul-09	<p>The draft Finance Manual has been prepared and is now awaiting review by the Head of Finance & Resources. Subject to his approval, the Finance Manual will be uploaded onto the intranet and a report will go to Audit Committee in January 2011.</p>	31-Jan-11	<p>A review of ETE business and management processes is planned for quarter 4. This review will cover an evaluation of the financial procedures in operation in the department and therefore provide an opinion upon completion.</p>
Energy Management	IAS 08-97 Rec 1	<p>Review, update and re-launch the Energy Policy and Strategy in light of the signing of the Nottingham Declaration.</p>	Enterprise, Tourism & Environment (ETE)	High	31-Mar-09	<p>The Strategy has been delayed unfortunately, and due to further changes announced in October regarding the Carbon Reduction Commitment scheme, the draft Strategy needs to take account of these changes.</p> <p>A Cabinet Report due to go in January contains a recommendation for the revised Strategy, so we are awaiting formal sign off of the report. The Strategy has been worked on anyway, so it won't take too much to review and revise in line with the amended CRC Scheme.</p>	31-Jan-11	<p>Appropriate action has been taken with delays in implementation primarily caused by external factors.</p>

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Data Quality Spot Check	IAS 09-241 Rec 4 NI 198	Undertake spot checks of data supplied by schools (select schools based on a risk assessment of the data supplied).	Enterprise, Tourism & Environment (ETE)	Medium	12-Mar-10	<p>In the current round of uncertainty over indicators and our priorities on delivering the remaining work programme for Cycle Southend and road safety work we cannot resource this element of the monitoring.</p> <p>The new Local Transport Plan 3 will commence in April 2011 and we will be revisiting our monitoring requirements in the light of this and Department for Transport guidance</p>	30-Apr-11	Management response noted
Letting Contracts (Low and Medium Value)	IAS 09-206 Rec 5	Set up framework agreements for construction services in line with the EU procurement legislation.	Policy & Improvement (P&I)	Medium	15-Sep-09	<p>The Construction framework is currently on hold due to budget constraints and a change of direction from the service area.</p> <p>The service is reviewing whether to tender or to bring these services in-house.</p>	31-Mar-11	Management response noted
Network Infrastructure & Wireless	IAS 08-129 Rec 18	Review Domain Security Option Settings and where appropriate make more use of these settings (e.g. "Clear virtual memory page file when system shuts down" and "Do not display last user logon name in logon screen" are both disabled).	Support Services (SS)	Low	31-Mar-10	Complete	31-Jan-11	<p>Following test checking of the evidence available, the auditors were not completely satisfied that the recommendation was complete.</p> <p>In the absence of a definitive date for implementation, this will be followed up next quarter when further information may be available.</p> <p>Assurance still required is that there has been a review of available security options, as per the recommendation and that clear and documented decisions have been made on the implementation / non-implementation of associated settings. Settings as of October 2007, along with descriptions, can be re-supplied if necessary.</p> <p>As a result, a due date of the 31st January 2011 has been added.</p>

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Audit	Rec Number	Recommendation	Directorate	Priority	Original Due Date	Management response	Revised Due Date	Audit Comment on Management Action
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-10	<p>It was hoped that the system would generate an automated sample of journals.</p> <p>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.</p> <p>The first batch was to cover the April to July period but due to the resources needed for the Agresso project, the first batch will cover the April to December period and is to be reviewed in January.</p>	31-Jan-11	Management response noted
Corporate Training and Development	IAS 08-98 Rec 7	Produce a quality assurance procedure to analyse courses and providers included within the Corporate Training Programme to ensure that training needs are being met and that suitable trainers are being retained.	Support Services (SS)	Medium	01-Feb-09	Complete - we have updated our Corporate Training Evaluation Form to resolve this outstanding Internal audit requirement. We will use this new version (which does now monitor how well training need has been met) from next week beginning 22nd Nov 2010. This will assist in quality assuring trainers are achieving suitable standards.	31-Mar-11	<p>Whilst the form has been updated, the evaluation process is being mapped as part of the Agresso project.</p> <p>Therefore, due date amended to the 31st March 2011.</p>
PC End User Controls	IAS 09-187 Rec 2	Evaluate endpoint security tools and present a business case to the ICT Strategy Group. If approved, implement to prevent unauthorised removable devices from connecting to the Council's systems.	Support Services (SS)	High	28-Feb-10	This is part of our programme of works and is available based on business need. A member of IT was scheduled to start work on the End Point Security recommendation in November, but this has been delayed because of other work commitments until Mid December. At this point he will only be able to report on the impact of the changes and it remains the decision of the Lines of Business the extent of the implement.	31-Jan-11	<p>This recommendation is to help safeguard the Council's data. Given the impending changes over the next few years it is more important now than ever before to know where the Council's data is, who is copying it, what it is being copied to, and that if the data must be moved to a portable device it is imperative that the data is secure.</p> <p>Audit stands by the previous comment during the May 2010 follow up. As a result, a due date of 31st January 2011 has been added.</p>

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Debtors	IAS 09-229 Rec 2	Place responsibility for recovering Social Care debts due from other organisations (e.g. Essex County Council, South East Essex PCT) with the Income Team	Support Services (SS)	Medium	01-Apr-10	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.	01-Feb-11	Management response noted
Debtors	IAS 09-229 Rec 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 meetings	Support Services (SS)	Medium	01-Apr-10	See response to Debtors recommendation 2.	01-Feb-11	See above
Debtors	IAS 09-229 Rec 4	Establish and implement a standard set of recovery actions to be followed for all Council debts (with exception of Social Care Debts see recommendation number 4) to be approved by the Corporate Management Team	Support Services (SS)	Medium	01-Apr-10	See response to Debtors recommendation 2.	01-Feb-11	See above
Debtors	IAS 09-229 Rec 5	Examine the list of outstanding balances for Council Tax in consultation with the Revenues Manager and: # write off any irrecoverable balances; and # reinstate recovery actions for debts that are still considered to be recoverable	Support Services (SS)	Medium	01-Apr-10	See response to Debtors recommendation 2.	01-Feb-11	See above

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Housing Benefits	IAS 09-232 Rec 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-10	Complete - Checking is currently in place to ensure that all claims processed are set up to pay the correct party and by the correct method. Performance information is also validated.	31-Dec-10	This recommendation remains outstanding. It relates to management checks and this has not been occurring. A new procedure has been introduced and will be reviewed during the next systems audit which is commencing shortly. As a result, a implementation date of 31st December 2010 has been added.
Creditors	IAS 09-235 Rec 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-10	The corporate scheme of delegation is to be amended before the start of the new financial year to ensure consistency with decisions from CMT and in readiness for Agresso. A report on changes to budget management and budget approval was considered and agreed by CMT on 10th November. As an interim measure, procurement have put in place a procedure for Central Pay Office to use. A revised form has been sent to schools regarding invoices and payroll documentation and their response is awaited. A leavers list is produced every month to make sure these signatories are removed.	31-Mar-11	The authorised list has not yet been updated. Therefore, the due date has been amended.
Creditors	IAS 09-235 Rec 11	Obtain a report from Accountancy Services on a monthly basis of changes to suppliers' details and spot check to ensure that amendments are supported by documentation that authorises the change. Select a sample of 20 amendments per month to cover actions taken by all staff.	Support Services (SS)	Medium	31-Jul-10	A Cedar report needs to be developed. This has been put on hold pending the implementation of Agresso over the next few months as reporting and procedures will be amended due to the new system.	31-Mar-11	This recommendation will be followed up in the next quarter to check whether Agresso has the functionality to produce required reports of changes made to suppliers' details.

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Creditors	IAS 09-235 Rec 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-10	Complete - Payroll are providing a leavers list every month and if any are authorised signatories these are removed for the list.	31-Mar-11	The authorised list has not yet been updated. Therefore, the due date has been amended.
Creditors	IAS 09-235 Rec 7	Establish a routine to identify duplicate payments on a posted to the Creditors System (Cedar) on a monthly basis.	Support Services (SS)	Medium	31-Jul-10	Complete - The system controls are such that duplicates (invoices with the same supplier reference, invoice reference and amount) are prevented and flagged with an error message.	31-Jan-11	Whilst the Cedar system will identify duplicate payments when the same supplier reference, invoice reference and amount are the same, the recommendation requires more proactive steps to be undertaken and the action taken to be demonstrated. As a result, the due date has been amended.
Creditors	IAS 09-235 Rec 8	Report duplicate payments detected via the monthly routine to the relevant Head of Service for investigation and recovery if appropriate.	Support Services (SS)	Medium	31-Jul-10	Complete - These instances are sent back to the department (including the Head of Service) to ask them to investigate. They are also sent to Internal Audit.	31-Jan-11	Not implemented, due to the appropriate information not being obtained (see recommendation number 7 - above). As a result, the due date has been amended.
Payroll	IAS 09-236 Rec 3	Review and update the List of Authorised Signatories detailing officers with delegated authority to certify payroll documentation.	Support Services (SS)	Medium	01-Sep-10	The corporate scheme of delegation is to be amended before the start of the new financial year to ensure consistency with decisions from CMT and in readiness for Agresso. A report on changes to budget management and budget approval was considered and agreed by CMT on 10th November. As an interim measure, procurement have put in place a procedure for Central Pay Office to use. A revised form has been sent to schools regarding invoices and payroll documentation and their response is awaited. A leavers list is produced every month to make sure these signatories are removed.	31-Jan-11	The authorised list has not yet been updated. Therefore, the due date has been amended.

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High priority recommendations	6
Medium priority recommendations	23
Low priority recommendations	3
Total recommendations	32