

Recommendations not fully implemented by due date

| Audit | Rec Number | Recommendation | Directorate | Priority | Original Due Date | Management response | Revised Due Date | Audit Comment on Management Action |
|-----------------------------------|-------------------|--|-----------------------|----------|-------------------|----------------------------------|------------------|--|
| 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 | As at November report - Complete | 01-Apr-11 | <p>Following the review by Deloitte, it was agreed that this recommendation was mostly complete however the option to remove logon details from computers on shutdown was still required. Due to the organisation's current priority regarding New Ways of Working, a definitive date could not be provided as to when this will be completed.</p> <p>In the absence of a definitive date for implementation, this will be followed up during the next review round when it is expected that further information may be available.</p> |
| Virus Protection & Spyware | IAS 09-189 Rec 1 | Update the IT Security Policy as planned and implement an annual review process. | Support Services (SS) | Medium | 30-Sep-09 | Complete | 31-May-11 | <p>Partial Implementation - A version control document was observed that shows the reviews made to IT Security policy; however these reviews are not part of the actual policy itself. Therefore, this cannot be considered to be fully implemented and will be reviewed in the next quarter.</p> |

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| Virus Protection & Spyware | IAS 09-189 Rec 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-09 | <p>Complete - Reference is made to all staff when logging on of the need to abide by and comply with the IT security policy.</p> <p>All staff who request an RSA token for remote access to citirx access undertake a quick test to inform them of the need and how to comply with Data Protection requirements and a log of all remote users is maintained.</p> <p>The importance and requirements of Data Protection are also explained to all new staff at induction.</p> <p>At time of writing the Council is looking with fellow authorities across Essex to adopt a common suite of policies for universal use. These policies will have been drafted and vetted by a "CLASS" consultant . Once available they will be widely promoted across the Council.</p> | 31-May-11 | <p>This is considered largely implemented.</p> <p>Once the new policies have been implemented and communicated (see recommendation 1 - above), this recommendation can be closed down.</p> <p>As a result, a new due date has been set to ensure this is reviewed in the next quarter.</p> |
| 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 | <p>There have been technical difficulties in producing the report. This was logged with OLM (system supplier) and the issue will be raised by SBC at the OLM user forum. OLM view this as an enhancement to the system and would involve SBC in additional cost (£5-10k) even if we deal with it in house as a matter of urgency. Given that it is not high priority, preference is to wait for this as part of next routine upgrade by OLM in response to user requirements. Progress to be reviewed at end August 2011.</p> | 31-Aug-11 | Agreed. |

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| 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 | Last log-in information by user now being recorded on Carefirst. Report will be finalised and implemented by end March 2011. This will give details of accounts to be checked to which relevant managers will be asked to respond. | 31-Mar-11 | Agreed. |
| Main Accounting | IAS 08-152 Rec 5 | Review the journal file on a quarterly basis and investigate any missing journals. | Support Services (SS) | Medium | 28-Feb-09 | Complete - This recommendation refers to reviewing the paper/scanned journal file. All journals are recorded on the ledger. If sequential journal references are missing on the ledger they have been deleted on the system - this can only be done if the journal was not posted. Posted journals cannot be deleted. | 01-Jul-11 | The recommendation requires that the paper or scanned journal files are reviewed. This is to ensure that a copy of all journals raised are held on file to provide a management trail. At present this is not being done due to a lack of resources. Therefore will be revisited in the next quarter where the risk of this recommendation will be re-assessed following the implementation of Agresso. |
| Main Accounting | IAS 09-227 Rec 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 | This has been overtaken by the implementation of the Agresso system as all journals will be approved by the use of work-flow with supporting documentaion electronically attached to the journal. | 01-Jul-11 | Agreed. This will be tested once the new system is operational to ensure that an appropriate control is in place. Therefore this recommendation will be closed. |
| Debtors | IAS 09-229 Rec 2 | Place responsibility for recovering Social Care debts due from other organisations[1] with the Income Team.[1] E.g. Essex County Council, South East Essex PCT | Support Services (SS) | Medium | 01-Apr-10 | Ongoing as part of T20/T25 Delivering Excellence Programme which is due to deliver savings by March 2012. | 31-Mar-12 | Agreed. |

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| 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 meeting. | Support Services (SS) | Medium | 01-Apr-10 | Ongoing as part of T20/T25 Delivering Excellence Programme which is due to deliver savings by March 2012. | 31-Mar-12 | Agreed. |
| 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 | Ongoing as part of T20/T25 Delivering Excellence Programme which is due to deliver savings by March 2012. | 31-Mar-12 | Agreed. |
| 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 | Previous checks on new and amended applications have never identified a pattern of serious error and suspending the checking present a low risk. Currently prioritisation is for assessment of claims. A sample check will be carried out in 3 months time. | 31-May-11 | Agreed. |

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| 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. | 01-Jul-11 | Partial Implemented - The recommendation was asking for a pro-active exercise to be undertaken on a periodic basis to detect duplicate payments. The comments given relate to duplicates identified in the day to day processing of invoices as per a different recommendation within the report. |
| 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 | Most of the schools have returned updated signature forms. For the schools who have not responded a reminder will be sent. | 31-Mar-11 | Agreed. In addition to schools returning up to date signature forms, up to date non-school authorised signature forms are still required in certain instances. |
| Energy Management | IAS 08-97 Rec 1 | Review, update and re-launch the Energy Policy and Strategy in light of the signing of the Nottingham Declaration. | Enterprise, Tourism & Environment (ETE) | High | 31-Mar-09 | The Strategy has required a substantial overhaul due to ongoing changes regarding Central Governments carbon reduction targets and amendments to the Carbon Reduction Commitment Energy Efficiency Scheme, which are both set to be finalised by the end of April 2011. The Strategy is now looking to incorporate a low-carbon theme that will identify a Borough wide strategy of reducing carbon emissions, reducing future energy bills and benefitting from the transition to a low carbon economy. The majority of the Strategy has now been drafted and are now waiting for confirmation from the Environment Agency that it will be in line with the amended CRC Scheme. | 30-Apr-11 | Agreed. |

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| Building Control | IAS 09-210 Rec 13 | Introduce a check to confirm that the: <ul style="list-style-type: none"> • correct fee is to be charged per the schedule of rates (check by Team Leader before client is advised of decision); and • actual building work undertaken matches the information supplied on the application form (check by inspector). | Enterprise, Tourism & Environment (ETE) | Medium | 01-Dec-10 | The checking processes are in place. | 30-Apr-11 | Partially implemented - it was stated that the separation of duties around this process had been introduced, however it could not be evidenced via the new electronic document system (Civica). It was agreed that this will be evidenced by electronically initialling documents moving forwards and that this recommendation will be revisited next quarter. |
| Building Control | IAS 09-210 Rec 4 | Through the corporate performance management system, enhance staff appraisals to: <ul style="list-style-type: none"> • identify the key competencies and deliverables required of all staff in order to achieve the team objectives; and • develop a set of measures to enable on-going assessment of staff effectiveness against the required competencies and deliverables. | Enterprise, Tourism & Environment (ETE) | Medium | 30-Nov-10 | Appraisals complete for current year, covering the issues identified. | 30-Apr-11 | Partially implemented - the one-to-one meetings between staff and management have been broadened to cover staff competency issues as stated in the recommendation. It was agreed to defer the review of the appraisals until the next quarter, when the ties between the one-to-one meetings and appraisal targets would have been formalised. |

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| High Priority Recommendations | 2 |
| Medium Priority Recommendations | 12 |
| Low Priority Recommendations | 2 |
| Total Recommendations | 16 |