

**ALL OTHER INTERNAL AUDIT RECOMMENDATIONS AWAITING IMPLEMENTATION**

Code & Title	Description	Risk level	Status	Expected Outcome	Assigned To	Due Date	Latest Note Date	Latest Note	Cancellation Reason
0809 CORP07-01 CONTRACTS & PROCUREMENT	(a) To ensure that a Contracts Register is maintained, an officer with appropriate authority should be nominated to ensure that the draft Contracts Register is correct, up to date and to ensure that is properly maintained in the future. (b) To ensure that the process for renewals starts in a timely manner, officers managing contracts or other arrangements for the supply of goods and services by means of a serial programme, should be instructed to ensure that renewals are commenced in sufficient time to avoid emergency measures being necessary to ensure continued service.	4	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009		This Audit is scheduled for follow up action 02/09/09	
0809 OP04-01 CREDITORS & VAT	Discussions should be held with Exchequer and Newport depot staff to prepare a plan for implementing the Purchase Order module in London Road departments and at the depot, as a matter of urgency. Exchequer and Depot staff should be trained in all aspects of its use. Plans should be made to conduct meetings and provide training to other users in advance of the implementation in their departments.	4	Cancelled	The implementation plan for the purchase module will incorporate appropriate training for all affected staff. It has not yet been determined who will be a test Division using the new system other than ICT, but if there is, that will also be included in the plan.	Stephen Joyce	31/03/2009	15/07/2009	followed up 13 July 2009 The PO Module was not implemented by 31 March 2009, and this remains the case in July 2009.  A new Accountant has commenced a project to implement the PO Module.	to address this action again at the next 'Creditors & VAT' qtr 2 2009-10, therefore action cancelled

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Code & Title	Description	Risk level	Status	Expected Outcome	Assigned To	Due Date	Latest Note Date	Latest Note	Cancellation Reason
0809 CORP01-01 CORPORATE INCOME	A Corporate Fees & Charges and Income Collection policy should be adopted to ensure best use of resources and to improve on the Council's Cash Flow. The policy should include the provisions that: a) persistent sundry debtors should be prevented from obtaining further goods or services on credit until such time as outstanding debts are cleared or agreed repayment plans are implemented; b) the authority to veto the supply of further goods or services on credit to persistent sundry debtors be given to the Council's Debt Recovery Team; c) a focus group should be set up comprising of senior managers to work in conjunction with the debt recovery team to identify income collection where services provided is continuous and to require customers to pay by direct debit. To ensure the continuation of the level of service provided, when calculating Fees & Charges, consideration should be given to including in the charge apportioned amounts relating to non-tangible costs To facilitate this process a template should be drawn up by Finance Section	3	Assigned	Debt Recovery Policy will be drawn up and considered alongside the Fees & charges policy being developed by Scrutiny Committee, to be considered at their meeting in July. Both policies will subsequently be brought to F&A committee for approval	Stephen Joyce; Simon Martin	30/09/2009		This Audit is scheduled for follow up action 30/10/09	
0809 CORP02-05 INFORMATION MANAGEMENT	(a) Policies, strategies and procedures relating to Ethics and Confidentiality should be prepared and published, and (b) Staff should be required to sign Ethical and Confidentiality agreements.	3	Assigned	This will be in the Officers' Code of Conduct to be drafted following the publication of the C&LG guidelines. Publication date unknown therefore unable to give implementation date. To be re-visited in 2009-10 audit	Michael Perry	31/03/2010		Recommendation is being followed up as part of 2009-10 Audit which commenced 14/07/09	

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0809 CORP03-01 RECONCILIATIONS	All key financial systems are reconciled monthly and signed off by the Chief Finance Officer	3	Assigned	All reconciliations will be brought up to date and completed in April 2009 to enable the Statement of Accounts to be produced. We are scheduling an "interim" closedown for February/March 2009 during which substantial progress will be made. From 2009/10, a monthly pack of completed reconciliations will be compiled and reviewed by the Chief Finance Officer	Stephen Joyce	31/07/2009		This Audit is scheduled for follow up action 31/08/09	
0809 CORP03-02 RECONCILIATIONS	The Finance Service undertake a review of the whole reconciliation process and, in consultation with each Division, identify key areas where reconciliations are required and provide advice to Budget Holders on suitable budgetary controls where less detailed checks may suffice. Written procedures should be in place for each division together with an appropriate training programme for members of staff with responsibility for carrying out reconciliations, these procedures and training being proportionate to the amount of income involved.	3	Assigned	Reconciliation procedures for each Division will be introduced early in the 2009/10 financial year.	Stephen Joyce	31/07/2009		This Audit is scheduled for follow up action 31/08/09	
0809 CORP05-01 BUDGET MONITORING & REPORTING	A programme for the systematic reporting of committee budgets to Members is re-introduced	3	Assigned	Monthly reports have been issued by e-mail to all Members and SMB. Detailed budget reports received by Full Council in December 2008 and February 2009 and Finance & Admin committee March 2009. A formal programme of budget reporting to Members and SMB will be implemented in 2009/10	Stephen Joyce	31/07/2009		This Audit is scheduled for follow up action 20/09/09	
0809 CORP05-02 BUDGET MONITORING & REPORTING	A programme for the systematic reporting to SMB of budgets in excess of a pre-determined variance is introduced	3	Assigned	Monthly reports have been issued by e-mail to all Members and SMB. Detailed budget reports received by Full Council in December 2008 and February 2009 and Finance & Admin committee March 2009. A formal programme of budget reporting to Members and SMB will be implemented in 2009/10	Stephen Joyce	31/07/2009		This Audit is scheduled for follow up action 20/09/09	

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0809 CORP07-02 CONTRACTS & PROCUREMENT	Officers responsible for managing contracts, or other arrangements for the supply of goods or services, are trained in contract management	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009		This Audit is scheduled for follow up action 02/09/09	
0809 CORP07-03 CONTRACTS & PROCUREMENT	A training plan should be devised and training provided to officers who are, or are likely to be, involved with procurement.	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009		This Audit is scheduled for follow up action 02/09/09	
0809 CORP07-04 CONTRACTS & PROCUREMENT	A procedure or similar guidance document should be prepared and published on the Intranet so that all staff needing to procure goods, services or let contracts, can determine how to use the Hub, and contact it in a timely manner.	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009			

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0809 CORP07-05 CONTRACTS & PROCUREMENT	In addition to the procedure for using and contacting the Hub, procedures should be prepared defining: - · The procedures to be followed when letting Contracts, and · A standard method of retaining Quotations is devised, and that recording Tenders and their opening in the Tenders Register is mandatory, and · The ongoing management of Contracts	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009			
0809 CORP07-06 CONTRACTS & PROCUREMENT	The Strategy document should be reviewed and revised as necessary, as soon as possible.	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009			
0809 CORP07-07 CONTRACTS & PROCUREMENT	a) Suppliers should be properly approved before tenders are invited from them, or business is transacted with them.  b) Requests to add suppliers to MarketPlace or other Supplier databases should be properly authorised.	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009		This Audit is scheduled for follow up action 02/09/09	

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0809 CORP07-08 CONTRACTS & PROCUREMENT	A more formal approach to selecting suppliers, should be adopted, to ensure that, apart from their being selected from an approved list, price and quality are considered.	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009		This Audit is scheduled for follow up action 02/09/09	
0809 CORP07-09 CONTRACTS & PROCUREMENT	All officers engaged in tendering processes should be required to involve the Committee & Electoral Services Manager, and that the process is registered and recorded properly.	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009		This Audit is scheduled for follow up action 02/09/09	
0809 CORP07-10 CONTRACTS & PROCUREMENT	Officers should be instructed to register any and all interests they may have in a firm supplying, or likely to supply, goods or services to the Council. The PPN should be redrafted to include the requirement to register business interests or connections.	3	Assigned	The principles behind these recommendations are agreed, and complement the independent procurement diagnostic review well. At present the Council lacks the capacity to take these issues forward. We have received an in principle offer of support from Essex County Council in the form of a procurement officer's time. This, supplemented by Improvement East funding as appropriate, will enable to Council to make progress during 2009.	Stephen Joyce	31/12/2009		This Audit is scheduled for follow up action 02/09/09	

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0809 CORP08-01 CORPORATE BUDGET SETTING	Procedures or instructions for the use of the salary calculations spreadsheet are drafted and that other accountants involved in the budget setting process familiarise themselves with its use and operation in preparation for the 2010-11 budget setting process.	3	Assigned	To be built into the 2010-11 budget setting process	Stephen Joyce	31/10/2009		This Audit is scheduled for follow up action 30/09/09	
0809 OP04-02 CREDITORS & VAT	Departments ordering goods and services should be asked to assess the quality of the invoices they currently receive, and if necessary contact their suppliers to demand better quality. They should explain to the suppliers that poor quality invoices may delay payment.	3	Cancelled	The implementation plan for the purchase module will incorporate appropriate training for all affected staff. It has not yet been determined who will be a test Division using the new system other than ICT, but if there is, that will also be included in the plan.	Stephen Joyce	31/03/2009	15/07/2009	<p>followed up 13 July 2009 HR &amp; Exchequer Services staff have indicated that they are unaware of any complaints about the quality of scanned images of invoices and 'assume' that it is adequate.</p> <p>So as to report for Performance Indicator SI-01, the new Accountant reviews a sample of invoices. She reports that the quality of scanned invoices is not an issue.</p> <p>Until the PO module is implemented the quality of scanned invoices is less critical. It will become more so when the module is implemented.</p>	to address this action again at the next 'Creditors & VAT' qtr 2 2009-10, therefore action cancelled
0809 OP13-04 LICENSING	Expired returned Taxi licence plates should be shredded before being recycled.	3	Assigned		Michael Perry	28/02/2010		This Audit is scheduled for follow up action 25/09/09	
0809 OP15-02 ELECTIONS	Disabled voters are notified to the effect that the polling station they are allocated do not have disabled access and that the option to vote by postal or proxy is available.	3	Assigned	There is no way to identify disabled voters. We will instead have to write to all electors of a particular polling station to advise them of potential access difficulties	Peter Snow	31/08/2009		This Audit is scheduled for follow up action 16/08/09	

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0809 OP15-05 ELECTIONS	Hardcopy records are to be replaced by electronic files and enabling file backup onto the Council's back up IT systems.	3	Assigned	This requires further investigation as to the practicalities of recommendation. Can see the logic, but need to ascertain whether suitable software is available to carry out all necessary recording. It will in any case be necessary to retain records in hard copy as well, as original receipted vouchers need to be produced for Ministry of Justice and Inland Revenue purposes.	Peter Snow	28/02/2010		This Audit is scheduled for follow up action 16/08/09	
0809 CORP01-04 CORPORATE INCOME	A complete register of fees and charges is in place ensuring that one of the source documents central to budget & corporate objectives is in place.  This register of Fees and Charges should also be available on the website and located in a central point for ease of navigation e.g. under A – Z (F) for Fees and Charges.  Fees and charges on the website are reviewed and updated on an annual basis to ensure that the current fees and charges are being advertised.	2	Overdue	Schedule will be placed on the website and will be updated following annual budget approval in February	Stephen Joyce	31/05/2009		This Audit is scheduled for follow up action 30/10/09	
0809 CORP01-05 CORPORATE INCOME	The Waste and Recycling services should be proactively advertised in particular by means of (a) a list of businesses in Uttlesford should be obtained from the NNDR section and used to target customers; (b) procedures should be introduced to ensure any new business registered is notified to the Environmental Health administration team.	2	Overdue	Development limited to being within any space capacity of the vehicle (tonnage, schedules)	Stephen Joyce; Ron Pridham	30/06/2009		This Audit is scheduled for follow up action 30/10/09	
0809 CORP01-07 CORPORATE INCOME	All invoices issued by the Council must have the date of the supply of goods / services included on the invoice, and the date of supply of goods / services to be included in the data held in FIS for monitoring purposes.	2	Overdue	Service areas to be advised	Stephen Joyce; Simon Martin	31/05/2009		This Audit is scheduled for follow up action 30/10/09	
0809 CORP06-02 INFORMATION TECHNOLOGY	A system of monitoring of unresolved helpdesk jobs is introduced which includes a regular update to users concerned	2	Overdue	Significant changes to the helpdesk process and system are going to be introduced. This will be included	Adrian Webb	01/06/2009		This Audit is scheduled for follow up action 30/09/09	



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0809 CORP06-05 INFORMATION TECHNOLOGY	Re-iteration of the recommendation that a field is setup with a drop down menu where IT analyst can classify the calls into categories of IT issues to allow specific and accurate analysis, enabling periodic monitoring for time/cost analysis, budgetary capital programme review or enhancement of asset performance.	2	Overdue	Exact way in which this is achieved will be decided as part of the changes identified in 3.2 above	Adrian Webb	01/06/2009		This Audit is scheduled for follow up action 30/09/09	
0809 OP02-01 HOUSING CONTRACT SYSTEMS	Records of any and all negotiations and discussions with contractors regarding final costs are maintained, and that a uniform standard of record-keeping is adopted for all contracts.	2	Overdue	All officers will follow procedure.	Russell Goodey; Roz Millership	01/07/2009		This Audit is scheduled for follow up action 01/08/09	
0809 OP07-02 INSURANCE	Written procedures/guidance on insurance risk liability should be in place and host on the intranet as part of the dissemination of information to members of staff who are on/off site replacing the need to have immediate access to senior management for advice. Divisions with high budget cost on insurance should consider incidents/insurance matters as an agenda item in team meetings to enforce the insurance and risk management process.	2	Overdue	Updated Financial Regulations are due to be produced. Clear guidance on insurance matters will be included It is good practice for risk and insurance issues to be communicated	Stephen Joyce	31/03/2009		This Audit is scheduled for follow up action 19/07/09	
0809 OP07-03 INSURANCE	Insurance Management Information Report should be in place to enable periodic review of the insurance policies in force ensuring that the Council is not under or over insured.	2	Overdue	Monthly Section 151 Assurance pack is in development. Insurance claims will be included. This will inform the annual insurance terms renewal process.	Stephen Joyce	30/04/2009		This Audit is scheduled for follow up action 19/07/09	
0809 OP07-04 INSURANCE	Members of staff responsible in processing claims should familiarise themselves with the Insurance handbook.	2	Overdue	This is presently dealt with by one member of staff who is familiar with the required procedures. However there are plans to train up other staff so that adequate absence cover is in place.	Stephen Joyce	30/04/2009		This Audit is scheduled for follow up action 19/07/09	
0809 OP12-01 TREASURY MANAGEMENT	The Chief Finance Officer should arrange training for himself and, as a minimum the Principal Accountant (Technical), in the use of Covalent to maintain Operational Risk Registers. <b>(Reiterated from the 2007-08 audit)</b>	2	Overdue	Training to be obtained ASAP subject to availability of trainers	Stephen Joyce	31/05/2009		This Audit is scheduled for follow up action 20/10/09	

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0809 OP15-04 ELECTIONS	Information published on the website is updated with frequently asked questions in line most local authorities' practices.	2	Overdue	The information on the website will be reviewed, revised and improved where necessary. Ultimately though, it is the responsibility of the communications unit to decide the most appropriate format for presenting that information.	Peter Snow	31/05/2009		This Audit is scheduled for follow up action 16/08/09	
0809 OP16-05 FACILITIES MANAGEMENT	A new operational Risk Register should be prepared specifically for 'Facilities Management'.	2	Overdue		Simon Martin	31/03/2009	15/07/2009	followed up 15/07/09 Not implemented. There is no specific register of risks for Facilities Management The Civic Suite risk register has been carried over to 2009-12 for review and updating by 31 August 2009. <b>Not implemented – revisit 31 August 2009</b>	
0809 OP19-02 REVENUES RECOVERY	Departments providing chargeable services should be asked to ensure that wherever a an invoice for service provided is not paid, arrangements to provide further service should be suspended pending recovery of the outstanding payment. If the Revenues Quality and Recoveries team identifies a history of unpaid invoices developing for a particular customer, it should be reported to the relevant Head of Division;	2	Overdue		Julian Sayer	30/06/2009		This Audit is scheduled for follow up action 31/08/09	
0809 OP19-03 REVENUES RECOVERY	To reduce the likelihood that attempts are made to recover unpaid sums from the wrong commercial customer, the Licensing team should be asked to report personal license applications, including the premises involved, to the Quality & Revenues team as well as the department providing the service.	2	Overdue		Julian Sayer	30/06/2009		This Audit is scheduled for follow up action 31/08/09	
0809 OP20-02 CUSTOMER SERVICES	Volunteer staff and UDC staff working alone at Thaxted should be instructed to carry the portable alarm at all times, and a record made when volunteers are instructed in emergency procedures. The procedures should be in accordance with new Lone Working arrangements being devised by JOSHRAC.	2	Overdue	Dependencies with JOSHRAC	Claire Croft	30/04/2009		This Audit is scheduled for follow up action 17/09/09	

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0809 CORP01-09 CORPORATE INCOME	Regular reviews are undertaken of low value aged debtors over 120 days for consideration for write off if there is no other associated debt.	1	Overdue		Stephen Joyce; Simon Martin	31/05/2009		This Audit is scheduled for follow up action 30/10/09	
0809 OP18-02 PAYROLL, ALLOWANCES & EXPENSES	Reconciliation between payroll records and the establishment list should take place as soon as possible.	1	Overdue	Procedure has been discussed with team and intention is to implement for June and monthly thereafter	Carmela Godden	30/06/2009		This Audit is scheduled for follow up action 23/12/09	
0809 OP19-05 REVENUES RECOVERY	The arrangement to contact service departments to warn that invoices cannot be printed should be improved, to ensure that all service departments are aware and do not raise invoices that cannot be printed in a reasonable time. Another officer should be identified to do this in the absence of the Clerical Assistant (Sundry Debtors).	1	Overdue		Julian Sayer	30/06/2009		This Audit is scheduled for follow up action 31/08/09	
0809 CORP01-08 CORPORATE INCOME	Periodic checks are carried out to ensure income collected is correct and that it is allocated to the correct nominal code.	2	Assigned	Heads of Division should monitor this as part of budgetary control process. Guidance will be issued.	Stephen Joyce	31/07/2009		This Audit is scheduled for follow up action 30/10/09	
0809 CORP05-03 BUDGET MONITORING & REPORTING	Action is taken to ensure that the planned follow-up to the Financial Management Survey of Councillors and Budget Holders carried out in May 2008 is completed within the first half of 2009-10	2	Assigned		Stephen Joyce	30/09/2009		This Audit is scheduled for follow up action 20/09/09	
0809 CORP06-04 INFORMATION TECHNOLOGY	Re-iteration of the recommendation that an annual automated satisfaction survey is carried out as best practices to i.e. rate the service or to comment on IT issues which may be improve upon.	2	Assigned		Adrian Webb	01/08/2009		This Audit is scheduled for follow up action 30/09/09	
0809 CORP08-02 CORPORATE BUDGET SETTING	A formal sign off between Budget Holders and Finance is introduced to confirm receipt of and agreement to the Chief Finance Officer's e-mail to Budget Holders of their final budget figures after all assumptions adjustments have been made.	2	Assigned	To be built into the 2010-11 budget setting process	Stephen Joyce	31/10/2009		This Audit is scheduled for follow up action 30/09/09	
0809 OP07-01 INSURANCE	Risk identified in the risk register should be considered during the review process in particular to risk ratings which are above the Council's risk tolerance.  Financial risk implications to the Council should be considered to ensure Insurance and Risk Management are joint initiatives.	2	Assigned	The corporate risk register will inform the annual renewal of insurance terms.	Stephen Joyce	30/09/2009		This Audit is scheduled for follow up action 19/07/09	

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0809 OP07-05 INSURANCE	Reiterate the recommendation of previous audits that action is taken to complete an up to date asset register or list of items to be insured under the 'All Risks' policy.	2	Assigned	The Finance service keeps adequate records to enable insurance terms to be arranged, and accounts to be produced. A corporate approach to asset management and maintaining an asset register is needed.	Stephen Joyce	31/03/2010		This Audit is scheduled for follow up action 19/07/09	
0809 OP07-06 INSURANCE	Reiterate the recommendation of previous audits that procedures are introduced to ensure the regular maintenance and up dating of this register	2	Assigned	The Finance service keeps adequate records to enable insurance terms to be arranged, and accounts to be produced. A corporate approach to asset management and maintaining an asset register is needed.	Stephen Joyce	31/03/2010		This Audit is scheduled for follow up action 19/07/09	
0809 OP12-02 TREASURY MANAGEMENT	A verifiable second officer check of Treasury Management reconciliations should be instituted. <b>(Reiterated from the 2007-08 audit)</b>	2	Assigned	This will form part of monthly Section 151 assurance pack currently being developed	Stephen Joyce	31/07/2009		This Audit is scheduled for follow up action 20/10/09	
0809 OP12-03 TREASURY MANAGEMENT	The draft Treasury Management Manual should be revised and completed. <b>(Reiterated from the 2007-08 audit)</b>	2	Assigned	This will form part of the finance service business continuity plan currently being developed	Stephen Joyce	31/10/2009		This Audit is scheduled for follow up action 20/10/09	
0809 OP12-04 TREASURY MANAGEMENT	Business continuity plans should be prepared so that one or more Financial Services Officers are trained and available to take over the Treasury Management role in case the Technical Accountant is absent or unavailable for work. Consideration should also be given to enhancing this training by periodic temporary rotation of the officers concerned so that they can gain practical experience of Treasury Management under the supervision of the Technical Accountant.	2	Assigned	A business continuity plan is in preparation as noted above. Treasury Management tasks can be carried out by the Principal Accountant if the Technical Accountant is absent. In addition, a Service Accountant is to be trained up to provide absence cover if needed.	Stephen Joyce	31/10/2009		This Audit is scheduled for follow up action 20/10/09	
0809 OP12-05 TREASURY MANAGEMENT	The two Administrators should arrange to take turns to review the BIB system users' permissions and report the outcome to the CFO, at (say) quarterly intervals.	2	Assigned	This will form part of monthly Section 151 assurance pack currently being developed	Stephen Joyce	31/07/2009		This Audit is scheduled for follow up action 20/10/09	
0809 OP13-02 LICENSING	To maintain currency and awareness of Data Processing (and Freedom of Information) legislation, members of the Licensing team should register to attend future Data Protection (and Freedom of Information) presentations.	2	Assigned		Michael Perry	28/02/2010		This Audit is scheduled for follow up action 25/09/09	
0809 OP14-01 MUSEUM	Information on risks held in the risk register is incorporated into the Risk Assessment procedural folders.	2	Assigned		Carolyn Wingfield	31/08/2009		This Audit is scheduled for follow up action 30/09/09	

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0809 OP14-02 MUSEUM	Priority salvage procedures are drawn up once the Heritage Quest Centre is underway as objects become more accessible in an Emergency situation.	2	Assigned		Carolyn Wingfield	31/08/2009		This Audit is scheduled for follow up action 30/09/09	
0809 OP14-03 MUSEUM	A review of the current income collection by a security firm is undertaken; and a Health & Safety Risk Assessment procedure specific to this matter is drawn up.	2	Assigned		Carolyn Wingfield	31/08/2009		This Audit is scheduled for follow up action 30/09/09	
0809 OP15-03 ELECTIONS	Returning Officer's Fees should be benchmarked and reviewed against neighbouring local authorities.	2	Assigned	We would be surprised if contractors don't do this already. Nonetheless we will write to all contractors It should be noted that some local authorities include clerical payments in with their Returning Officer fees, which we do not. Therefore this will give the impression that the fees are higher than they actually are	Peter Snow	31/08/2009		This Audit is scheduled for follow up action 16/08/09	
0809 OP17-01 HOUSING BENEFITS	Application forms are redesign in line with Local Authorities with a low turnaround time by ensuring that the proofs required to assess the claim for entitlement /payment and the return times are printed on the first page of the application form	2	Assigned	There are likely dependencies around adopting common working practices within a potential partnership arrangement. Next print run, or prevailing working practices adopted by any potential partner.	Sue Mustill	01/01/2010		This Audit is scheduled for follow up action 12/11/09	
0809 OP17-02 HOUSING BENEFITS	The Intervention review completion date is updated in Iworld and Iclipse and that this is monitored through the use of the reports available from Iworld.  This is a re-iteration of the recommendations made in our 2006-07 and 2007-08 audits	2	Assigned	There are likely dependencies around adopting common working practices within a potential partnership arrangement.	Sue Mustill	01/01/2010		This Audit is scheduled for follow up action 12/11/09	
0809 OP19-04 REVENUES RECOVERY	Consideration should be given to defining a 'Revenues Recovery' Risk Register incorporating the risks identified in the existing Council Tax, Business Rates, Benefits and Sundry Debtors Registers, and deleting the existing Registers.	2	Assigned		Julian Sayer	31/07/2009		This Audit is scheduled for follow up action 31/08/09	
0809 OP20-03 CUSTOMER SERVICES	When the equipment installed in the Great Dunmow offices can be released and used to upgrade the London Road CCTV installation, the backup arrangements should be tested, and suitable back-up media identified and provided.	2	Assigned	Dependencies with equipment release from Gt. Dunmow	Claire Croft	30/12/2009		This Audit is scheduled for follow up action 17/09/09	

**ALL OTHER INTERNAL AUDIT RECOMMENDATIONS AWAITING IMPLEMENTATION**

Code & Title	Description	Risk level	Status	Expected Outcome	Assigned To	Due Date	Latest Note Date	Latest Note	Cancellation Reason
0809 CORP02-11 INFORMATION MANAGEMENT	An overarching policy should be prepared, to include (or at least to reference) the Council's policies for Information Retention, Data Protection, Freedom of Information and Environmental Information Regulations.	1	Assigned		Diane Burridge; Roger Harborough; Stephen Joyce; John Mitchell; Michael Perry; Adrian Webb	31/10/2009		Recommendation is being followed up as part of 2009-10 Audit which commenced 14/07/09	
0809 OP03-10 CAR LOANS & LEASING	That periodic reconciliations are carried out ensure the accuracy of employee payroll deductions.	1	Assigned	To be done half yearly.	Stephen Joyce	31/03/2010			
0809 OP18-02 PAYROLL, ALLOWANCES & EXPENSES	Heads of Divisions are reminded of the need to manage the Council's business miles	1	Assigned	To be addressed through annual budget setting process	Stephen Joyce	31/12/2009		This Audit is scheduled for follow up action 23/12/09	