

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2004/05	Acquisition of Hardware & Software VFM	1	1.3	P2	The IT Strategy be reviewed and that all current documents are brought together in one comprehensive document that covers all aspects of IT. This document should be reviewed at least annually to ensure that the document is representative of the current policies being followed.	As recommendation A new draft E-Government and ICT Strategy has been produced but needs to be finalised.	S Borwick Head of Finance & Business Development	Finance & Business Development	31/12/04 31/7/05	NO	31/3/06	C Lloyd Business Development Manager	
2004/05	Acquisition of Hardware & Software VFM	4	2.3	P2	All projects which have any implications for ICT and/or data held by the council (ie. not ICT projects as such but where ICT is a consequential issue) must include an assessment of the ICT / information implications at the start of the project and consideration of how they will be resourced.	As recommendation	Relevant Project Manager [ALL MANAGERS PLEASE NOTE]	Finance & Business Development	01/09/04 31/5/05	NO	31/8/05	C Lloyd Business Development Manager	Memo to be issued to all Project Managers.
2004/05	Acquisition of Hardware & Software VFM	5	4.2	P2	a Post Implementation review be written in to the PID and Implementation Plan for a project so that adequate resources can be planned to undertake a review. A checklist should also be compiled of what is to be reviewed.	As recommendation. These are a part of the PRINCE2 methodology.	S Borwick Head of Finance & Business Development	Finance & Business Development	In place now. First post-implementation review will be completed by December 2004. 30/6/05	NO	31/8/05	C Lloyd Business Development Manager	All capital projects will be reviewed at the end of their implementation under revised project management arrangements which are being implemented. These reviews will be carried out by the appropriate project teams and reported to Corporate Team. In turn, Corporate Team is responsible to (and will report to) the Executive for delivery of the IEG Programme approved by them. Now that the Revenues & Benefits Project is implemented a review can now be undertaken by the end of August 2005.
2004/05	Acquisition of Hardware & Software VFM	6	5.2	P2	Financial Regulations are amended to state that all ICT purchases must be approved by the ICT section, irrespective of the budget being used.	As recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	31/03/05 30/6/05	NO	30/9/05	S Borwick Head of Finance & Business Development	Financial Regs. To be amended early in the new Committee Cycle.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2003/04	Audit Commission Interim Report on Copeland Borough Council	R14		High	The Council should implement the verification framework initiative.	As recommendation	Chief Finance Officer/Benefits Manager	Customer Services	-	PART	August 05 - Expected date for software implementation	J Salt Head of Customer Services	Software to be implemented to make VF possible in August 05. However, will not be compliant until 2006/07.
2003/04	Audit Commission Report on E-Government	R6		High	Update the security policy and bring it into line with BS7799.	There is some partnership money for security and some security issues are being addressed, but there are insufficient resources to produce a security policy.	-	Finance & Business Development	31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.
2003/04	Audit Commission Report on E-Government	R7		High	Develop an Information Strategy.	Work has been done on property based information via GIS. There are insufficient resources to produce an Information Strategy.	S Borwick Head of Finance & Business Development	Finance & Business Development	31/3/05	NO	31/3/06	P Crone ICT Team Leader	Severe staffing resource problems at present mean that any non-essential work is not being done.
2003/04	Audit of PC's	2	1.4	P2	That another PC audit is carried out and tailored to look for inappropriate software. It must target as many computers as possible and, if any inappropriate software is found, it should be brought to the attention of the line manager in the department concerned, as well as being deleted from their PC.	As recommendation	P Crone Interim ICT Manager	Finance & Business Development	30/06/04 30/09/04	PART	To be reviewed as part of IT resources	P Crone ICT Team Leader	Revenues and Benefits PC's done as part of Revs & Bens Change programme. Resources not available to complete the exercise.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
1997/98	Benefits			P2	That the following be included in written procedures relating to data protection: (i) Dealing with general enquiries; (ii) Dealing with subject access requests; (iii) Informing the Council's Data Protection Officer of intentions to implement any systems, which contain personal data.		F Hornsby Head of Revenues Benefits and Exchequer	Customer Services	30/09/98, 31/12/99, 31/03/00, 30/12/00, 31/03/01, 31/12/01, 30/09/02 30/6/05	INCLUDED IN DWP STANDARDS ACTION PLAN	30/08/05	R Keech Interim Benefit Manager	Employees have attended various training sessions and are conversant with implications of the Data Protection Acts. Written procedures to be completed.
2004/05	Benefits	2	1.4	P2	The Benefits Manager looks at the workload of the Quality/Assurance Officer to ensure that 100% checks of all new Benefit Officers work and 10% checks of all other Benefit Officers work are undertaken.	As recommendation IRRV Solutions have provided Copeland with a work area risk group analysis which will ensure that the sample checked has regard to the risk and impact of error involved.	R Keech Interim Benefit Manager	Customer Services	7/1/05	NO	31/8/05	R Keech Interim Revenues & Benefits Services Manager	Covered by recommendation 15 in the BFI Consultation Report Action Plan.
2004/05	Cash Receipting	1	1.4	P1	That audit follow up on the security issues once the improvements have been made to ensure that the risks are reduced.	Will be checked as part of the quarterly follow-ups.	M Robinson Audit Services Manager	Finance & Business Development	31/12/04 22/6/05	PART	31/8/05	C Lloyd Business Development Manager J Salt Head of Customer Services	Zurich Municipal (Council Insurers) issued a report dated 6/12/04, making 6 recommendations. As at 20/7/05, 3 of these have been implemented, 1 has been partly implemented but the rear door is still outstanding, 1 is still outstanding (safe companies still to be contacted for prices for a replacement safe) and 1 is no longer mandatory. The insurers gave a time limit of 6 months for each of the recommendations, therefore, they should have been implemented by 22 June 2005.
2004/05	Corporate Governance 03/04	3	2(a)	P2	That Customer Service Standards are approved and adopted corporately.	Agree this needs to be done but can't be done properly within the current organisational structure.	K Hastings Head of Strategy & Communication	Customer Services	To be reviewed following restructure. 30/6/05	NO	31/08/05	J Salt Head of Customer Services	Standards to be discussed/agreed at Corporate Team 25/7/05. Not sure whether they will need Member approval.
2004/05	Corporate Governance 03/04	5	2(c)	P2	That performance reports link performance / outputs with financial budgets / expenditure.	To be considered by Corporate Team	Corporate Team	Corporate Team	30/9/04	NO	30/09/05	S Borwick Head of Finance & Business Development	Need to tie up Service Planning with budgets and monitor as part of Performance Monitoring reports rather than as budget monitoring.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2004/05	Corporate Governance 03/04	7	3(a)	P2	That, given the protracted delay in receiving Government Guidance, the Employee Code of Conduct should be updated in the meantime.	As recommendation	L Gleed Personnel Manager	Policy & Performance	31/12/04 31/5/05 31/7/05	NO	31/12/05	L Gleed Human Resources Manager	ODPM Model Code of Conduct was considered by JCSP Dec. '04. Feedback from the national consultation has not yet been published, therefore, causing the delay in approving the new Code. Going to JCSP September 2005.
2004/05	Corporate Governance 03/04	9	3(m)	P2	That protocols and codes of conduct are adopted to ensure that the implications for supporting community political leadership for the whole Council are acknowledged and resolved.	As recommendation	M Jepson Head of Legal & Democratic Services	Legal & Democratic Services	31/12/04	PART	31/03/06	M Jepson Head of Legal & Democratic Services	Established that Guidance to Members on Outside Bodies was last approved by Policy Monitoring Board 3/4/98. This will be reviewed and updated if necessary in line with the 2005 Good Governance Standard for Public Services.
2004/05	Corporate Governance 03/04	11	4 (a)	P1	That the Corporate Risk Register should include details of action taken and progress being made to address risks.	As recommendation	F McMorrow Corporate Director Economic Prosperity & Sustainability	Corporate Team	30/6/04	PART	30/09/05	H Mitchell Head of Customer Services	To be fully implemented by the end of Qtr 2.
2004/05	Corporate Governance 03/04	12	4 (a)	P1	That an Operational Risk Register should be documented.	As recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	31/12/04 31/5/05	PART	31/10/05	Corporate Team	Guidance given to managers Dec. '04 by Internal Audit. Managers completing risk pro formas for risk registers March/April 2005. Exercise not yet complete. Audit monitoring progress and reporting to Corporate Team. Corporate Team wish to have some key managers in post to assist in pulling the Operational Risk Register together.
2004/05	Corporate Governance 03/04	13	4 (a)	P2	That the Council formalises the manner in which the Council considers external risks arising at other bodies that could be applicable to this Council.	As recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	31/12/04	NO	30/09/05	S Borwick Head of Finance & Business Development	Will be developed and reviewed through report to Corporate Team.
2004/05	Corporate Governance 03/04	14	4 (b)	P2	That Contract Standing Orders & Financial Regulations are reviewed and updated, in the light of the new National Procurement Strategy.	As recommendation	M Jepson Head of Legal & Democratic Services	Legal & Democratic Services	Awaiting guidance 31/5/05	PART	30/09/05	S Borwick Head of Finance & Business Development	New Contract Standing Orders approved by Full Council 1/3/05. Financial Regs still to be updated.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2004/05	Corporate Governance 03/04	15	4 (d)	P2	That there should be independent spot checks to validate performance data submitted in bi-monthly performance reports.	Not agreed - To be Reviewed following Restructure	K Hastings Head of Strategy & Communication	Policy & Performance	-	NO	31/03/06	H Mitchell Head of Customer Services	Would need to establish effect on workload. To be reviewed after the restructure.
2004/05	Council Tax	1	1.2	P2	That Council Tax staff do not delete any properties on the Council Tax System until they receive written notification by the Valuation Office.	As recommendation	Anne Spedding Local Taxation Manager	Customer Services	Immediately	PART	31/8/05	New Revenues and Benefits Manager	New system went live March 2005, however, revised working arrangements to be implemented with the new structure. Integrated teams, with generic working. Currently carrying out temporary deletions only when Valuation Officer notifications are received. To be checked as part of the 2005/06 audit once the restructure has been fully implemented and new working arrangements are in place and the new Revenues and Benefits Manager is in post.
2004/05	Council Tax	2	1.4	P2	That the reconciliation of Council Tax System properties to the Valuation Office Listings is carried out by a different person to the one entering the changes from the Valuation Office Listings. If this is not possible, spot checks should be carried out by the Supervisor.	Not Agreed. No one else would have the awareness of the changes made to know when something was wrong, however, spot checks will be carried out.	Anne Spedding Local Taxation Manager	Customer Services	Spot checks to commence January 2005 once the new system is in place.	PART	31/8/05	J Lawson Team Leader Support Services	Currently, lack of resources to ensure separation of duties. However, second Systems Officer appointed end June. Start date to be agreed.
2004/05	Council Tax	3	3.2	P2	That a sample of inspections be carried out on void properties.	Do check some voids. Not possible to do so at the moment due to staffing constraints. However, this might be different in the future once Revenues and Benefits have merged.	Anne Spedding Local Taxation Manager	Customer Services	N/A	PART	31/8/05	J Lawson Team Leader Support Services	Visiting Officers will carry out programmed inspection of voids. At present intention is to visit each void property once every six months. This is however subject to review of workload and resource requirements .
2004/05	Council Tax	4	4.2	P2	That write-off suppression lists are reviewed more regularly and, if necessary authorisation is requested to write-off balances quarterly.	As recommendation	Anne Spedding Local Taxation Manager	Customer Services	01/10/04	NO	31/8/05	New Revenues and Benefits Manager	See rec. 1 above.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2004/05	Council Tax	5	5.2	P2	That a follow up is carried out on balances brought forward.	As recommendation	M Robinson Audit Services Manager	Customer Services	31/03/05	NO	To be checked as part of the 2005/06 audit	-	Not resolved on migration to new system. Amount not material progress will be checked as part of the 2005/06 audit.
2004/05	Creditors	2	1.6	P2	That the flag for a disputed invoice be shown on the enquiry screen within the Creditors system to enable spot checks to be made.	As Recommendation	S Borwick Head of Finance & Business Development	Finance & Business Development	31/03/05 31/5/05	NO	12/8/05	C Nicholson Accountancy Services Manager	Helpdesk form to be submitted to IT to request that the screen be amended.
2003/04	Enforcement D.P.E	1	1.4	P2	That written instructions/procedures are compiled and given to all Enforcement staff. These should be clear and precise and explain the organisation's policies regarding the issuing of Penalty charge Notices. This would help in training newly recruited staff.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04	NO	To be arranged once a Manager is in post	Manager appointed, to commence employment in August 2005	Do have a file with details of all the Legislation but no specific instructions/procedures. The new starters have shadowed existing Enforcement Officers in order to learn the job and were given a copy of the training notes (from the initial training course).
2003/04	Enforcement D.P.E	2	2.4	P2	That criteria for accepting late discounts are agreed with the Head of Amenity and Environmental Services whenever a late discount payment is accepted that the reason why is recorded.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04	NO	To be arranged once a Manager is in post	Manager appointed, to commence employment in August 2005	No set criteria, however, the Technical Assistant is now only giving the discount into the third week, if the part payment is received after that time then they are sent an outstanding balance letter.
2003/04	Enforcement D.P.E	5	3.9	P2	That the Technical Assistant compiles written procedures for the progression of debts using the computer system.	As recommendation.	J Sullivan Technical Assistant	Leisure & Environmental Services	01/10/04, 31/1/05 30/4/05	PART	31/8/05	J Sullivan Enforcement Technical Support Officer	System not working properly at the moment therefore, cannot complete the procedures.
2003/04	Enforcement D.P.E	10	3.19	P2	That the Enforcement and Technical Services Manager regularly reviews the outstanding PCN's on an age basis and actions any write-offs where appropriate.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04	NO	To be arranged once a Manager is in post	Manager appointed, to commence employment in August 2005	Have a file full of cases on hold, where no owner details are known and no decision has been made as to write them off.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2003/04	Enforcement D.P.E	11	4.5	P2	That written procedures/guidelines should be compiled, which give the Technical Assistant broad guidelines as to what is a reasonable reason to write off. This is particularly important when there will be two different employees dealing with write offs. [Should use the same criteria as used by external appeals body. Could have additional ones e.g. extend observation time if someone is obviously having difficulty walking.]	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04	NO	To be arranged once a Manager is in post	Manager appointed, to commence employment in August 2005	
2003/04	Enforcement D.P.E	12	4.6	P1	That the Enforcement and Technical Services Manager carries out spot checks of the write offs and produces performance information on a quarterly basis of the percentage of write offs/cancellations.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/10/04	NO	To be arranged once a Manager is in post	Manager appointed, to commence employment in August 2005	
2003/04	Enforcement D.P.E	14	5.3	P2	That more comprehensive statistics are maintained of the performance of each of the Enforcement Officers and that these are analysed to ensure that it is satisfactory by looking at the level of "invalid" cases.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/09/04	NO	To be arranged once a Manager is in post	Manager appointed, to commence employment in August 2005	
2003/04	Enforcement D.P.E	16	6.2	P2	That documentary evidence is kept of the monthly check the Enforcement and Technical Services Manager carries out of the FMS income to the DPE computer system. Any differences should be investigated and reconciled.	As recommendation.	T Hobbs Enforcement & Technical Services Manager	Leisure & Environmental Services	01/09/04	NO	To be arranged once a Manager is in post	Manager appointed, to commence employment in August 2005	

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2002/03	Environmental Health Income	5	1.12	P2	Fees for all contracts prior to 2001 are increased reasonably in line with the fees submitted to Improving and Protecting the Environment Policy Development Group on 5 February 2003. The customer should be contacted explaining the increase and confirming the benefits such as unlimited call out etc.	The older Service Agreements do not have a clause about increasing the fees. Therefore it is proposed that the older customers are offered new Service Agreements in line with the annually amended fee structure and offered the facility to pay by direct debit.	K Buck Senior EHO	Leisure & Environmental Services	01/07/03 31/12/03 30/09/05	NO	30/09/05	T Magean Open Spaces Manager	All contracts are being reviewed. Have concentrated on the domestic side of the service since taking over, but will now try to look at the Commercial side. All new contracts are being priced based on the level of service required, the amount of materials needed and the resources used. Will look at older contracts to try and bring them into line as soon as possible.
2002/03	Environmental Health Income	6	1.15	P2	A copy of the Service Agreement is kept on file and an annual pro forma is introduced, for each commercial contract, recording how many routine visits per contract and the date when the routine visit has been completed and by whom to ensure the customer is receiving the agreed service.	The MVM computer system has a diary date facility to flag up when routine visits are due and have been completed. Providing evidence of the number of routine visits undertaken per annum.	K Buck Senior EHO	Leisure & Environmental Services	31/08/03 31/12/03 31/03/04	PART	30/09/05	T Magean Open Spaces Manager	All new contracts will have the service level set out and what is required as part of the agreement. See comments above for R.5.
2002/03	Environmental Health Income	9	4.2	P2	The compilation of written procedures to cover all aspects of the Pest Control Service.	Agreed as recommendation. Note:- the introduction of the MVM computer system.	K Buck Senior EHO	Leisure & Environmental Services	31/12/03 31/03/04	PART	30/09/05	T Magean Open Spaces Manager	Procedures are being compiled at present following the transfer of the service to Parks. New risk assessments have been completed as well as H&S policies. Further procedures are continually being developed.
2002/03	Environmental Health Income	17	7.6	P2	That the Customer Services Officers take payment by credit/debit card as the machine is located at the Customer Services Desk.	Agreed as recommendation, however preferable to wait until the computer system can accept credit/debit card payments. Currently being investigated.	S Stamper Copeland Direct	Leisure & Environmental Services	30/04/03	NO	30/09/05	T Magean Open Spaces Manager L Penfold Performance Improvement Manager	At 5/5/05 Cash Offices still taking payments although it has been proposed that Pest Control admin will be taken over by Copeland Direct.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2003/04	Flexi-time	1	1.2	P2	We recommend that the current Flexible Working Hours Scheme is revised and updated and it should include rules for part-time employees.	As recommendation	L Gleed Personnel Manager	Policy & Performance	31/10/2003 31/8/04 31/5/05	NO	31/08/05	L Gleed Human Resources Manager	Currently being reviewed by the PRIDE team.
2003/04	Flexi-time	3	1.7	P2	We recommend that a procedure is written for all those members of staff who work Time in Lieu. This should include how to claim the hours, a standard card for recording the hours and that the total hours claimed in one day should not exceed 7 hours 5 minutes.	As recommendation	L Gleed Personnel Manager	Policy & Performance	30/10/2003 31/8/04 31/5/05 30/6/05	PART	31/12/05	L Gleed Human Resources Manager	Draft policy considered by JCSP. To be further considered by JCSP - more discussion needed on rate for Lieu Time.
2003/04	Flexi-time	5	2.5	P2	We recommend that all variations are input on either the day that they are received, or the day after, and a back log is not allowed to build up. Therefore, if the Senior Computer Operator is not able to input them, someone else should be trained to do so. The person inputting should never input their own variation sheets.	To be considered by Personnel	L Gleed Personnel Manager	Policy & Performance	31/12/2003 1/11/04 31/5/05	PART	31/12/05	L Gleed Human Resources Manager	Time recording system in place, but training still needed to complete roll-out.
2003/04	Gifts/ Hospitality/ Interests	2	1.7	P1	That the Personnel Manager ensures an updated list of politically restricted posts is compiled and passed to the Chief Legal Officer and the list is updated on an annual basis.	As recommendation	L Gleed Personnel Manager	Policy & Performance	30/09/03 31/12/04 31/3/05 30/6/05	NO	30/09/05	L Gleed Human Resources Manager	To be reviewed once the Corporate Restructure is completed. Completion of this item is delayed by slippage in the restructure project. New completion date of 1/9/05 is suggested, in line with the restructure effective date of 1/6/05.
2004/05	Grant Claims - NNDR Returns			P2	The Local Taxation Manager complies comprehensive written procedures for completion of NNDR returns		Anne Spedding Local Taxation Manager	Customer Services	31/01/05	NO	31/08/05	New Revenues and Benefits Manager	New Revenues & Benefits Manager post advertised, closing date 16/5/05. To be followed up once in post and restructure in place.
2004/05	Grant Claims - NNDR Returns			P2	The Local Taxation Manager is reminded of the need to document every calculation on the working papers.		Anne Spedding Local Taxation Manager	Customer Services	31/01/05	NO	31/08/05	New Revenues and Benefits Manager	New Revenues & Benefits Manager post advertised, closing date 16/5/05. To be followed up once in post and restructure in place.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2000/01	Housing Benefits Overpayments			P2	The Benefits Manager ensures that Procedure Notes include checking that reasons are consistent on all relevant screens in the Housing Benefits System. Alternatively, an exception report could be set up to show where there were inconsistencies as to the reason for Overpayment, within the same account.		J Piper Benefits Manager	Customer Services	30/12/00, 30/06/01, 31/12/01, 30/09/02 30/6/05	INCLUDED IN DWP STANDARDS ACTION PLAN	30/08/05	R Keech Interim Benefit Manager	Overpayments Policy and Procedures approved by the executive March 2005. Consultation document on quality checking and assurance issued June 2005. To be finalised August 2005.
2000/01	Internet Usage			P2	That the risk assessment is formally documented by the IT section and submitted to the Risk Management Group for continuous monitoring and review.		K Hastings Head of Strategy & Communication S Borwick Head of Finance & Business Development	Finance & Business Development	31/01/01, 30/09/01 31/3/05 31/7/05	NO	30/09/05	C Lloyd Business Development Manager	Undertaking a risk assessment is included as a key action in the Copeland On-line Strategy. The risks have been assessed verbally but not formally documented. Security issues will be included in the IEG Infrastructure project. To be addressed as part of the new Security Policy which is to be consulted upon.
2000/01	Internet Usage			P2	That procedures are devised and incorporated into the formal written procedures, regarding when and what type of controls should be used when sending data via the e-mail/Internet.		K Hastings Head of Strategy & Communication S Borwick Head of Finance & Business Development	Finance & Business Development	31/12/00, 30/09/01 31/3/05 30/6/05	NO	31/08/05	M Stroud IT Team Leader	Security issues will be included in the IEG Infrastructure project. To be addressed as part of the new Security Policy which has now been drafted and is to be sent out for consultation.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2002/03	Internet Usage	2	1.5	P2	That users are not set up for connection to the Internet unless the Internet access form has been correctly completed by the relevant Business Manager and a valid case for connection has been stated.	Proposed that the policy & procedures are reviewed to give all employees access to the Internet, given that most work-related guidance is now accessible through the internet. Arrangements mean that there is no additional cost for access per individual. Proposed that personal use should be allowable in the employees' own time. A report recommending changes will be taken to JCSP and Executive.	Ken Hastings Head of Strategy & Communications / David Ashwell Interim IT Manager	Policy & Performance	31/08/03 30/09/04 31/3/05 30/6/05	NO	31/12/05	L Gleed Human Resources Manager	IT now propose that the Personnel Manager should take the report to JCSP & the Executive. Going to JCSP September 2005.
2002/03	Internet Usage	5	3.3	P2	That the Policy on the Private use of telephone, e-mail and Internet is amended to include private use of the Internal e-mail.	Should be incorporated in report detailed at 2 above.	Ken Hastings Head of Strategy & Communications / David Ashwell Interim IT Manager	Policy & Performance	30/04/03 30/09/04 31/3/05 30/6/05	NO	31/12/05	L Gleed Human Resources Manager	See rec.2 above, going to JCSP September 2005.
2002/03	Internet Usage	6	3.4	P2	That all Internet users are given a hard copy of the declaration form, asking them to sign, date and return the declaration form by a certain date to confirm that they have read and understood the Computer Security Policy. If the declaration form is not returned within the specified timescales then the user should have their rights withdrawn.	A requirement will be put on the logon for users to confirm that they have read the policy before they are allowed access to the network for the first time. Existing users will be sent an e-mail with voting buttons to record their acceptance or otherwise.	Ken Hastings Head of Strategy & Communications / David Ashwell Interim IT Manager	Finance & Business Development	30/04/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2002/03	Internet Usage	7	4.2	P2	2000/01 Rec. B/F That formal written procedures are compiled on how incidents are investigated/recorded and followed up.	As recommendation	David Ashwell Interim IT Manager	Finance & Business Development	31/08/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.
2002/03	Internet Usage	8	4.3	P2	2000/01 Rec. B/F That monitoring of Internet usage should be carried out on a regular basis by a responsible officer. Reports should be produced monthly to assist with the monitoring. Examples of reports are:- out of hours usage, the 10 highest users and usage by classification (as per the "filter" categories).	This policy would still apply if the policy is changed to allow personal use in employees own time. Would need to check that there was no personal use in core time.	David Ashwell Interim IT Manager	Finance & Business Development	30/09/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.
2002/03	Internet Usage	9	5.2	P2	2000/01 Rec. B/F That training for the use of the Internet should be given to all current and new users. A greater emphasis should be placed on the security aspect and the need to comply with the Computer Security Policy should be highlighted.	See Recommendation 6 above, re computer security policy. It training needs will be considered in drawing up the annual training plan.	L Gleed Personnel Manager	Finance & Business Development	31/05/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.
2002/03	Internet Usage	10	6.3	P2	That the Exchange system is amended to activate the encryption facility.	As recommendation	David Ashwell Interim IT Manager	Finance & Business Development	31/07/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.
2002/03	Internet Usage	11	6.4	P2	2000/01 Rec. B/F That all users are made aware of the availability of the encryption facility and under what circumstances it should be used.	Users will be informed via the Information Technology User Group (ICTUG)	David Ashwell Interim IT Manager	Finance & Business Development	31/08/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.
2002/03	Internet Usage	13	8.2	P2	That formal written procedures incorporate the monitoring and follow up of exceptional events on the firewall.	As recommendation	David Ashwell Interim IT Manager	Finance & Business Development	31/10/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2002/03	Internet Usage	14	8.4	P2	That spot checks for reasonableness are made on internet access through the PC's which by-pass the inner firewall, using the outer firewall logs. A record of these checks should be made.	See Recommendation 13 above	David Ashwell Interim IT Manager	Finance & Business Development	31/10/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.
2002/03	Internet Usage	19	11.2	P2	That clear guidance is given to all e-mail and internet users on the acceptability of distributing data which has been downloaded from the internet to other users.	See Recommendation 5	Ken Hastings Head of Strategy & Communications / David Ashwell Interim IT Manager	Finance & Business Development	31/08/03 30/09/04 31/3/05 31/7/05	NO	30/09/05	P Crone ICT Team Leader	Revised Computer Security Policy been drafted.
2001/02	Main Accounting System			P2	2000/01 recommendation b/fwd. That the Systems Manager reports back to audit on the progress of contingency arrangements for hardware failure, following the next Risk Management group.		P Crone Systems Manager then D Ashwell Temporary IT Manager then C Lloyd Risk Management Group - Disaster Recovery Plan P Crone Interim ICT Manager	Finance & Business Development	30/09/02 31/1/05	NO	30/09/05	C Lloyd Business Development Manager	Servers have been made more resilient with duplicate processors, power supplies, hot swappable disks as well as the physical security issues of environmental controls, UPS and generator back-up and data security through nightly saves. The building and comms network are still our biggest risk. Options available to be considered and budget bid prepared for 06/07. There has been no Risk Management Group Meeting held since 7/9/04.
2004/05	NNDR	7	7.2	P2	That the current users and password hierarchy is checked periodically by the Local Taxation Manager or the Recovery Manager, not only in the annual audit.	As recommendation, requested IT remove and amend users were necessary. Monthly check to be carried out.	T Carr Recovery Manager	Customer Services	31/12/2004	NO	30/09/05	A Pringle Technical Officer (Systems Support)	Leavers and movers to be actioned immediately. Quarterly monitoring to be carried out by the Sytem Support staff.
2003/04	OSC PR - Sub contractors	1			That additional training is provided for all relevant employees on the contents and requirements of Contract Standing Orders.		M Jepson Head of Legal & Democratic Services	Legal & Democratic Services	31/12/04	NO	31/10/05	M Jepson Head of Legal & Democratic Services	Revised CSO's approved. Training to be arranged.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2002/03	Renovation Grants	30	9.4	P2	That the Senior Environmental Health Officer inspects 10% of all grant claims as a random independent check.	As recommendation	K Buck Senior EHO	Regeneration	With effect from 30/06/02, 31/03/03 31/05/03 30/09/03 31/03/04	NO	??	D McAdam, Housing Policy Manager	There is no suitably trained member of staff within the section to do the quality checks. Not able to give a target date until this is addressed. The above situation remains and is not addressed by the restructure. There is an additional issue that existing work carried out by environmental health on a temporary basis (previously carried out by K Buck) will no longer be done from 1 June 2005. Suggest arbitration by the Chief Executive is required on this and other matters as they will otherwise remain unresolved.
2002/03	Sickness Control	1	1.4	P2	That the Managers of the departments keep full records of all sickness absence of their employees and, if the period of absence either exceeds 20 consecutive days or aggregated sickness exceeds 20 working days in any 12 month period, then detailed notes should be retained of all contact made with those employees. This should include records of return to work interviews.	As rec.	L Gleed Human Resources Manager	Policy & Performance	11/06/04	PART	Progress will be checked as part of annual Salaries & Wages audits		Spot check in May 2004. Records are still inconsistent across departments. This would be helped by corporate access to the Personnel Works Administration System to record sickness / obtain management information. This is being considered. This issue will be re-examined following the proposed integration of personnel and payroll functions as part of the current restructure.
2003/04	Sundry Debtors	15	5.3	P2	That an amount is established under which the Exchequer Manager can write off roundings on debts without authorisation from the CFO.	As recommendation	M McDonald Chief Finance Officer	Finance & Business Development	30/04/04 30/09/04 31/3/05 31/5/05	NO	30/09/05	S Borwick Head of Finance and Business Development	Will be reviewed when Financial Regulations are next reviewed.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2003/04	Wages	1	1.2	P2	2000/01 & 2001/02 rec b/fwd That basic Payroll System notes are expanded to give more operational detail. Procedures should include a reminder to obtain leavers' forwarding address/bank details for any back pay/holidays accrued.		S Leece Exchequer Manager	Policy & Performance	20/06/01 31/07/03 31/12/03 31/3/04 31/5/05	PART	31/05/06	N Scott Payroll Officer	Work on written procedures is on-going, when staff resources allow. Currently have a large backlog of work and are due to start moving all Salary staff from the current Salaries system onto the Sage system from August 2005. Therefore, all procedures will need to be changed for the Sage system.
2004/05	Wages	2	2.2	P1	Employees are reminded of the importance of completing timesheet accurately, especially the need for them to be signed.	Audit to send a reminder.	T Wilson Auditor	Finance & Business Development	31/12/04 30/4/05 30/6/05	PART	To be checked as part of the 2005/06 audit	T Wilson Audit Technical Officer	Reminder sent to Management Group 14/12/04. However, check made of all timesheets in June 2005, only 9 out of 179 timesheets were not signed correctly, this is a big improvement. Will be checked again as part of the 2005/06 audit. Now only casual employees complete timesheets and they are paid monthly instead of weekly. All other employees are paid a monthly salary and all extra hours are paid as overtime.
2004/05	Wages	3	2.4	P1	The Authorised Signatories List is updated to ensure that it includes all supervisors who are signing timesheets.	Will also include in reminder to Managers that they should notify Accountancy section of new signatories.	T Wilson Auditor	Finance & Business Development	31/12/04 30/4/05 30/6/05	PART	To be checked as part of the 2005/06 audit	T Wilson Audit Technical Officer	Reminder sent to Management Group 14/12/04. However, additional check made of all timesheets in June 2005. Only 1 employee had certified the timesheets that was not authorised to do so, this is a big improvement. Contacted the relevant manager and employee will no longer certify forms. Will be checked again as part of the 2005/06 audit. Accountancy Assistant to renew the list of Authorised Signatures for the new structure.
2004/05	Wages	14	5.12	P1	The Exchequer Manager ensures that all future calculations of pay are either made for the exact amount of time owed or are rounded up to the nearest half day as per the Working Time Regulations.	Personnel to issue instruction and guidelines to Exchequer Manager	N Scott Exchequer Manager	Policy & Performance	1/1/05 28/2/05 31/5/05	PART	31/8/05	C Shackley Human Resources Officer	Guidance issued but no direct instruction given to Exchequer.

Audit Year	Audit	Rec. No.	Rep. Ref.	Priority	Recommendation	Action Agreed	Responsible Officer(s)	Department	Target Date	Implemented	New Target Date	New Responsible Officer(s)	Comments
2004/05	Budget Process	1	1.2	P2	The procedure notes be developed for the preparation of the monthly management accounts once the trial balances have been downloaded from the FMS. These should include key responsibilities and a timetable for their preparation. Also, any additional items such as salary monitoring should be included in these procedure notes.	As recommendation	P Robson Accountant	Finance & Business Development	30/6/05	PART	30/09/05	P Robson Accountant	Procedure notes are being developed, but due to the restructure, responsibilities have yet to be allocated. These will be done in the next 2 months when the Accountancy structure will be finalised and put into effect.