KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

P1 & P2 AUDIT RECOMMENDATIONS ONLY

RENOVATION GRANTS 2008/09 [2007/08 Grant Completions]

(P2)   That written procedures and standard documentation relating to Renovation Grants are updated. The application form should include the statement that all information provided could be shared with other organisations handling public funds to prevent and detect fraud.
[Procedures in progress].

(P2)   That revised procedures should also consider higher levels of checks against high risk groups, such as the self-employed.
[A similar questionnaire to that used for the assessment of Benefits will be used for self-employed applicants. (Rarely receive applications from the self-employed)].

(P2)   That procedures should also refer to the requirements of the Data Protection Act, as applicants are providing sensitive data in regard to financial circumstances and there may be copies of bank statements and payslips on the files.

(P2)   That the team leader also maintains a register of declaration of interests and spot checks that these officers are not involved in the processing of those grants.

(P2)   That the date the grant application, and supporting documentation, is received is recorded on the monitoring spreadsheet, along with the current practice of recording the date of approval. This would then provide management with performance information.
[Extra column to be added to monitoring spreadsheet].

(P2)   That documentary proof of benefit received is placed on the file – either a confirmation signed by the Benefits Officer or a copy of a Benefits award letter, for example.
[Not agreed. Action would delay processing of application. Agreed to note telephone confirmation date and which department supplied the information].

(P2)   That a check is made that data used in the means test matches the evidence supplied and that a copy of the means test is placed on the applicant's file.

(P2)   That a checklist is drawn up of necessary supporting documentation.

KEY RECOMMENDATIONS FROM REPORTS ISSUED
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(P2)   That original and official documents are requested and copied in respect of all income, expenditure and capital. If it is a bank statement then it should show activity of at least the previous month.

(P2)   That all supporting documentation should be examined to identify that it is original and official. A copy should be endorsed as "a true copy" by a nominated employee and kept on file.

(P1)   That the section's authorised signatories list is kept under review and updated when necessary.
[Authorised signatories list to be given to Team Leader].

(P2)   That detailed inspection records are filed on the individual grant files.

(P2)   That, if 2 Technical Inspectors are not available, then an independent officer should carry out a random independent check of 10% of all grant claims.

(P2)   That the time taken to issue the certificate of completion is monitored and the reason for any delay is documented on the file.
[Monitoring spreadsheet to be implemented].

(P2)   That a different officer should sign the approval of grant to the one who authorises the payment. If the payment authorising officer is not available when the payment is due, then he should retrospectively check and countersign the payment authorised by the approvals officer.

(P2)   That, where the grant is paid direct to the applicant, a receipt should be obtained from the contractor to confirm that he has been paid.
[If the applicant requests direct payment to him/herself, the approval letter will require the applicant to ensure that the contractor provides a receipt to the Council, when he has received payment. This receipt should be matched to the approved amount. (Payments are generally made direct to the contractor, with the approval of the applicant)].

(P2)   That the payment authorisation form should always be accompanied by the original invoice when this is forwarded to the Creditor payments officer.

KEY RECOMMENDATIONS FROM REPORTS ISSUED
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(P2)   That a second officer should check that the payment authorisation form matches the invoiced amount and that the fees have been correctly calculated.
[At present Anchor calculate the payment and CBC check. When the service is brought "in house" procedures will be implemented for checks to be made within the section].

(P2)   That the Housing Renewal Manager & Accountancy Services Manager carry out spot checks to ensure that reconciliations of the Improvement Grants records to the Financial Ledger are up-to-date throughout the financial year.

THE BEACON MUSEUM COLLECTION AUDIT 2008/09

(P2)   That copies of insurance documents from the borrower for all future loans of assets from the Beacon Museum are held on file as proof.
[Photocopy and file all insurance documents relating to outward loans with immediate effect.].

(P2)   That when the loan period on items from the Beacon Museum is due for renewal, a renewal form is completed and filed as evidence.
[Renewal of exit form to be completed for all current and future loans].

(P1)   That the insurance policy be amended to reflect the correct value of these assets and that any future alterations in the valuation listings are promptly reported to the Head of Finance and Business Development.
[Specific items over £150k to be reported to the Head of Finance & Business Development. Exercise to be repeated following new valuation due October 2008. Report due November 2008. The Senior Accountancy Officer has emailed Zurich with notification of the changes required].

IT ARRANGEMENTS FOR BUSINESS CONTINUITY

(P1)   That a permanent senior manager be made responsible for the delivery of the IT Disaster Recovery (DR) Plan to meet the requirements of the Corporate Business Continuity Plan.
[Permanent Head of Finance & MIS in post on 13 October 2008].

(P1)   That either an experienced member of staff be provided with a fixed period of time to dedicate to the completion of the IT Disaster Recovery project or alternatively an external consultant with IT disaster experience be contracted to undertake the task.
[To be discussed with new Head of Finance & MIS].

KEY RECOMMENDATIONS FROM REPORTS ISSUED
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(P2)   That the Business Continuity Plan 'Priority Systems' be updated to reflect the findings of the consolidated documents.   The final list should include all systems, and in addition other key databases and file store on which the user will rely. The Business Impact Analysis should be extended to all Services.
[Council wide business continuity team has been set up. Team will address council priorities & business impact].

(P2)   That the impact, according to the various types and degree of IT incident/disaster, e.g. loss of server(s), loss of site, loss of communications, be included within the IT Disaster Recovery Plan.
[Risk assessments for loss of server/service added to DR plan].

(P2)   That the document entitled 'Business Continuity Plan 2008', produced by the ICT Technical Team, be named, 'IT Disaster Recovery Plan'.
[Document created and amended to suit BS25999 & audit recommendations].

(P2)   That the IT Disaster Recovery Plan state the priorities and timescales for recovery of each system or database; this should reflect the updated priorities and timescales stated within the Corporate Business Continuity Plan. The estimated completion time should be supported by a breakdown of the time it will take to complete individual tasks to achieve full restoration.
[Ongoing].

(P1)   That consideration be given to incorporating the following into the final IT Disaster Recovery Plan:
- Alternative computer site
- Suitable location of staff to access IT
- Data and voice communications arrangements
- Security of key documentation
- Location and retrieval of back-up media
- IT core hardware replacement requirements
- IT core software recovery and restore arrangements
- Application hardware replacement requirements
- Application core software recovery and restore arrangements
- Repair and re-commissioning of the main computer site
[DR plan has sections added and amended for this recommendation].

KEY RECOMMENDATIONS FROM REPORTS ISSUED
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(P2) That the IT Disaster Recovery Plan include a clear step-by-step list of activities required:
- In the first few minutes
- In the first few hours
- In the same day
- In the first few days
- In the next few weeks (months)

[Documentation added to DR plan].

(P2) That a decision be made as to who will head the IT Disaster Recovery team, with an alternative deputy to act in his/her absence. The nominated head should have a full understanding of all aspects of the IT Disaster Recovery Plan.

(P2) That a copy of all IT Disaster Plan and all associated documents be kept in a remote location off-site and that all IT key staff be fully briefed on the contents of the Plan.

(P2) That the IT Disaster Recovery Plan include a complete list of external contacts, and details of agreements in place.
[IT DR plan full contacts section added including 3rd parties and vendors].

(P2) That alternative arrangements be agreed for Academy and Northgate systems in case of an IT Disaster situation.
[BC team (ICT no involvement)].

(P2) That documented back-up arrangements be completed, and made available to all staff involved in the back-up process.
[ICT Office Handbook created and sections on back up and restore provided].

(P2) That back-up arrangements be detailed in the IT Disaster Recovery Plan, to enable prompt recovery of the most recent system and data files. Back-up media should be taken in a secure carrier to the secure remote site each day.
[Section to be added, with references, to the Office Handbook].

(P2) That a comprehensive set of restore procedures be maintained for all servers and systems, and be understood by several members of IT. A complete copy of these procedures should be retained securely in a remote location.
[Section to be added, with references, to the Office Handbook].

KEY RECOMMENDATIONS FROM REPORTS ISSUED
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(P2) That the current arrangements for the server room at Moresby Parks be reviewed and the risks associated, with the points raised in section 7.1 assessed and, if necessary, suitable controls put in place.
[Server room re sealed against water ingress, new wall mounted Air Conditioning unit installed. New Server rack added, servers for BC added].

(P2) That ICT develop an approach for the testing of restore procedures for all main services and systems. Any data recovery should be logged; data recovery should be tested where no data recovery has occurred to-date.
[Virtual server solution installed for testing and DR/BC recovery of applications. Actions log created in Office Handbook and DR plan].

(P2) That a schedule be developed for the thorough testing of the plan, which is documented within the IT Disaster Recovery Plan. In addition, each associated local business continuity plan should be tested.
[Virtual server solution installed for testing and DR/BC recovery of applications. Actions log created in Office Handbook and DR plan].