

# Internal Audit Actions Overdue as at 31 January 2019

## Internal Audit Actions

### General Information

Contributing Services	Business Improvement & Modernisation, Community Support Services, Customers, Communications and Marketing, Education & Children's Services, Facilities, Assets & Housing, Finance, Highways & Environmental Services, Legal, HR & Democratic Services, Planning & Public Protection
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## Business Improvement & Modernisation

### General Information

Description	Internal Audit - Actions
Contributing Services	Business Improvement & Modernisation

### Activities

IAABIM17a	<b>D161721f - Risk of Fraud &amp; Corruption: A corporate anti-fraud plan is to be developed initially. An annual review will then be completed to assess how effectively the council performs against the plan.</b>	01/06/18	31/03/19
	CIA has developed an annual Counter Fraud Plan and proactive fraud reviews incorporate into the Audit Strategy. In addition, CIA capturing fraud referrals she is made aware of and good communication now in place with HR about referrals they are made aware of. Counter Fraud update to Corporate Governance quarterly as part of the Internal Audit Update. Annual Fraud Report to be produced and reported to CET and Corporate Governance before June 2019.		30/01/19

# Education & Children's Services

## General Information

Status	None
Contributing Services	Education & Children's Services

## Activities

IAAECS02a	<b>D131443F - Governance : Produce a checklist for new governors to ensure that all necessary checks, forms, and training are completed at the appropriate time.</b>	01/12/14	30/04/18
The actions have been implemented. There is a planned review of the Governance in 2018-19, which we review the effectiveness of the controls in place from our previous review.			27/07/18
IAAECS03a	<b>D131443F - Governance : Review existing Instruments of Government to ensure that they comply with current legislation and are signed off by the local authority.</b>	01/01/15	31/12/18
New Governance regulations in Wales have not been finalised. This will impact on IOG therefore activity held until this is resolved			14/12/18
IAAECS04a	<b>D131443F - Governance : Work with HR to develop an integrated system of recording/maintaining Criminal Records Bureau (CRB) / Disclosure and Barring Service (DBS) for governors</b>	01/01/15	31/05/18
Work is progressing in the issue highlighted. There is a planned review of the Governance in 2018-19, which we assess the progress made in the actions raised from our previous review.			27/07/18
IAAECS09a	<b>D151633F - IT &amp; Information Management in Schools: Make schools aware of e-learning training that is available to them so that they can disseminate training more broadly to teachers and administrative staff.</b>	01/09/16	31/05/18
All schools informed numerous times of the availability of the e learning and training session provided. Completion before end of November deadline will be monitored. At the deadline date 53% of school staff had completed the training. Further work needed to ensure schools improve this percentage.			14/12/18
IAAECS11a	<b>D151633F - IT &amp; Information Management in Schools: Review existing ICT Admin Contract with Gaia where supplier agreed to encrypt mobile devices and provide certification of data destruction as part of the original Invitation to Tender.</b>	01/05/17	31/08/18
Original contract now extended up to the end of August 2019. Gaia will provide new encrypted replacement laptops as part of the extension. Gaia have stated that they will provide certification if data destruction is required			30/07/18
IAAECS15a	<b>D171825f – Health &amp; Safety in Schools: Create relevant questions relating to infection control plans and cleanliness for all schools to answer on the self-assessment tool 'School Management Review'</b>	27/06/18	30/12/18
Infection Control audit created and completed. Awaiting regional approval to include it on the regional school management review tool. Expected date of completion Feb 2019			14/12/18
IAAECS16a	<b>D171824f School Transport : Management of Additional Learning Needs (ALN) transport applications and managed transfers</b>	01/06/18	31/12/18
A post for an Education Support Officer within the School Support Team is due to be advertised which is to be jointly funded by Education. As part of their role, they will be reviewing the Capita One system and assisting teams to utilise modules on the system that are currently not being used. ALN and managed transfers could form part of this review. Dependent on the outcome of the recruitment process it is anticipated that an action plan will be prepared by the end of September 2018 and delivery of this activity will depend on the priorities detailed in the action plan.			02/07/18

# Facilities, Assets & Housing

## General Information

Contributing Services	Facilities, Assets & Housing
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## Activities

	IAAFAH02a	<b>D161740F -Housing Voids &amp; Allocations: More robust monitoring of spend to be introduced to ensure that CPR limits are not exceeded use of Exemption Forms where appropriate. Longer term, a framework is being developed and will be in place later in 2017.</b>	<b>01/11/16</b>	<b>31/03/18</b>
	Following review from Legal and Procurement in Q3, some of the terms of the contract have had to be revisited, and the pricing structure revised due to its complexity. All documentation is now complete and with Legal for final sign off. Proactis system has been updated and is ready to go live. Pending Legal approve the revised documents, the Framework will go live on Sell2Wales mid-February.			07/02/19
	IAAFAH19a	<b>D181902f - Catering Services: Work with Head Teachers and School Business/Finance Managers to gain access to pupil records accordingly</b>	<b>11/09/18</b>	<b>31/12/18</b>
	Following approval in principle from Headteachers during Q2, Cluster Business Finance Managers have approved Catering Services to access ParentPay for the Prestatyn, the Welsh and Denbigh & St.Asaph Clusters. Contact has been made with Cluster Business and Finance Managers for Llangollen, Ruthin and Rhyl to request access to ParentPay in these areas. It is anticipated this will progress during Q4.			07/02/19



# Finance

## General Information

Contributing Services Finance

## Activities

	IAAFIN02a	<b>D161756f - Corporate Petty Cash Review: Review all bank accounts to identify any dormant accounts and close them, where necessary, and update all out of date petty cash signatories.</b>	<b>01/12/17</b>	<b>31/05/18</b>
	There is evidence that the dormant accounts have been closed. Some of the signatories are still incorrect.			27/03/18
	IAAFIN03a	<b>D171805f: CAD:Chief Internal Auditor, Head of Finance and Head of Legal, HR &amp; Democratic Services to meet and review existing ASP Framework document, looking at the type of arrangements that it applies to and then the reporting frequency requirements</b>	<b>01/03/18</b>	<b>30/04/18</b>
	Meeting took place and agreed the reporting arrangement to comprise of an annual report of ASPs to Chairs and Vice Chairs for them to decide the appropriate committee to monitor. A larger piece of work is also required to assess existing ASPs, Partnership etc to ensure mechanism in place for scrutiny by the appropriate committee or level of management. A report will be produced for Corporate Governance Committee by the November meeting outlining the agreed mechanism			07/06/18
	IAAFIN04a	<b>D161756f - Corporate Petty Cash Review: The Senior Payments Officer will reconcile the bank accounts against the information held on the Accounts Payable System and amend the account names accordingly</b>	<b>31/12/17</b>	<b>31/05/18</b>
	Corporate bank accounts have been reconciled to the Accounts Payable system and account names amended accordingly. However, the school account names have not yet been reconciled. This is dependent on the information being sent through from the schools, as in agreed action below.			27/03/18
	IAAFIN05a	<b>D161756f - Corp PC: Changes have been identified within the Proactis system, which will provide consistency and enhanced control in processing of petty cash claims. These changes will feed into guidance documents and communicated to all petty cash users.</b>	<b>28/02/18</b>	<b>31/07/18</b>
	AP has completed their bit of this in terms of renaming the Creditor records. There are still further actions on the project that are being completed by Finance) and Audit.  The date for the completion of the finance section of the guidance has been rolled on, a new completion date of July has been agreed			05/06/18
	IAAFIN07a	<b>D171806f - Revs &amp; Bens: Internal Audit will carry out a review of debts under £25 to ensure that the current Financial Regs are being complied with now the new system is more embedded</b>	<b>01/09/17</b>	<b>30/06/18</b>
	Internal Audit have reviewed debts under £25 and found that a large number are issued for good reason. Several are annual payments and are carried forward from year to year. Services who are still issuing a significant volume of invoices under £25 have been contacted requesting them to review their processes in this respect. Work is continuing with the Business Support Manager to take this further.			07/06/18
	IAAFIN14a	<b>D171807F - Financial Systems 2017-18: - Re-circulate the existing guidance notes showing how VAT should be coded to all the users in Proactis</b>	<b>01/03/18</b>	<b>30/04/18</b>
	IAAFIN15a	<b>D171807F - Financial systems 2017-18: Reviewed and amend Financial Regulations to reflect reality with regard to retrospective purchase orders</b>	<b>01/03/18</b>	<b>31/07/18</b>

# Highways & Environmental Services

## General Information

Contributing Services	Highways & Environmental Services
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## Activities

	IAAHES01a	<b>D171803f: Improving our roads priority. To deliver the annual capital highway maintenance programme. We will report progress in three categories; work completed, work not done due to third party issues and work not done due to issues within our control.</b>	01/04/18	31/03/19
	77% of schemes done, 14% are either on site or in design / programmed. 9% of schemes have been deferred (6% for reasons beyond our control and 3% because site conditions have changed and we are no longer able to do the work as planned)			07/01/19
	IAAHES05a	<b>D171824f Learner Transport : Update the corporate contract register with all learner transport contracts</b>	01/06/18	30/09/18
	We are currently in the process of updating the corporate contract register with all learner transport contracts			02/07/18
	IAAHES10a	<b>D171824f:Learner Transport: Income for the college element of the Learner Transport budget recharges</b>	01/06/18	31/08/18
	At the time of the audit, Term 2 had not been invoiced as supplier claims were awaited (these are not paid until May). A meeting will be arranged with Education, Learner Transport and Finance to include further discussion on 'on-account' invoicing at the beginning of the next academic year (to allow up-front charges to be applied based on the previous year's income).			02/07/18
	IAAHES11a	<b>D151627f: Fleet: business case for a new system will be developed (ICT procurement). Funding streams will be investigated to cover the purchase cost. If agreed, a new fleet management system will be implemented.</b>	01/04/17	31/10/18
	We are currently going through submitted tenders and will be awarding a new contract in the coming quarter.			30/01/19

# Legal, HR & Democratic Services

## General Information

Contributing Services	Legal, HR & Democratic Services
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	<b>IAALHRD07a</b>	<b>D171801f - Corporate Document Retention - HR to ensure that documents are disposed of in line with the corporate document retention schedule - ITrent</b>	<b>01/01/18</b>	<b>31/03/19</b>
	This has been halted pending legal advice on retention of files for reference purposes specifically for rolls that work with children and vulnerable adults			14/02/19
	<b>IAALHRD09a</b>	<b>D171815f - Travel &amp; Subsistence: Send a DVLA form to all employees who have claimed mileage within the last 12 months.</b>	<b>01/04/18</b>	<b>31/03/19</b>
	We are currently working on a report for SLT on a proposal for Grey Fleet Checks so that we can have a definitive position on what is required.			14/02/19
	<b>IAALHRD10a</b>	<b>D171815f - Travel &amp; Subsistence: Check the declaration on Proactis to ensure that it complies with the requirements of the policy.</b>	<b>01/04/18</b>	<b>31/03/19</b>
	We are currently working on a report for SLT on a proposal for Grey Fleet Checks so that we can have a definitive position on what is required.			14/02/19
	<b>IAALHRD11a</b>	<b>D171815f - Travel &amp; Subsistence: Add a separate declaration relating to the completion of the DVLA form in the last 12 months</b>	<b>01/04/18</b>	<b>31/03/19</b>
	We are currently working on a report for SLT on a proposal for Grey Fleet Checks so that we can have a definitive position on what is required.			14/02/19
	<b>IAALHRD12a</b>	<b>D171815f - Travel &amp; Subsistence: Check the capability of Proactis to see whether it can store information regarding the date the DVLA form was completed</b>	<b>01/04/18</b>	<b>31/03/19</b>
	We are currently working on a report for SLT on a proposal for Grey Fleet Checks so that we can have a definitive position on what is required.			14/02/19
	<b>IAALHRD13a</b>	<b>D171815f - Travel &amp; Subsistence: Incorporate a process for the monitoring of the return of completed DVLA forms and ensure forms received are checked within 48 working hours of being received by the Council.</b>	<b>01/04/18</b>	<b>31/03/19</b>
	We are currently working on a report for SLT on a proposal for Grey Fleet Checks so that we can have a definitive position on what is required.			14/02/19
	<b>IAALHRD14a</b>	<b>D171815f - Travel &amp; Subsistence: Update the Travel and Subsistence Policy to reflect the changes in the process for claiming mileage.</b>	<b>01/04/18</b>	<b>31/03/19</b>
	We are currently working on a report for SLT on a proposal for Grey Fleet Checks so that we can have a definitive position on what is required.			14/02/19
	<b>IAALHRD15a</b>	<b>D171815f - Travel &amp; Subsistence: To provide a link to the revised policy to the Proactis Team, who will create a link on the P2P Expenses module to the "Travel and Subsistence" policy on the intranet.</b>	<b>01/04/18</b>	<b>31/03/19</b>
	This had been put on hold whilst the revised policy was being completed. It can now progress with a revised date of 31/3/19			11/10/18
	<b>IAALHRD16a</b>	<b>D171814 - Joint Procurement: Provide regular updates to Corporate Governance, Audit and Scrutiny and an annual report to Cabinet</b>	<b>01/06/18</b>	<b>31/03/19</b>
	Ongoing, next report to Corporate Governance January 23			15/01/19
	<b>IAALHRD19a</b>	<b>D171814f-Joint Procurement: Review contract procedure rules relating to extensions, variations and direct awards to ensure markets are regularly tested and the most competitive price obtained (and remind staff of good practice in relation to these)</b>	<b>01/06/18</b>	<b>31/10/18</b>
	Been redrafted and currently subject to officer review.			15/01/19
	<b>IAALHRD23a</b>	<b>D171807F - Financial Services 2017-18: Review and amend the disclaimer allowing staff to opt out of information sharing in line with General Data Protection Regulation.</b>	<b>01/03/18</b>	<b>31/05/18</b>
	<b>IAALHRD24a</b>	<b>D171810f - Settlement Agreements - Our review identified some settlement agreement payments where at least one of the required signatories was absent. This control it vital to make sure that key persons are consulted and provide a record that they approved the payment.</b>	<b>25/01/18</b>	<b>31/03/18</b>
	<b>IAALHRD25a</b>	<b>D171810f - Settlement Agreements - Inconsistencies in the general housekeeping and document retention of settlement agreement case information could result in the loss of key documentation. This could harm</b>	<b>25/01/18</b>	<b>25/01/18</b>

		any case brought against the Council, leading to potential increased costs and damages		
	IAALHRD36a	Registration Service to consider options with regards to the telephone answer message to improve the customer experience and consider GDPR implications (IAA ref 4.6)	01/12/18	31/12/18



# Planning & Public Protection

## General Information

Contributing Services	Planning & Public Protection
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## Activities

	IAAPPP04a	<b>D171817f - CCTV Partnership: The draft Service Level Agreement (SLA) between the Partnership Board and Cheshire West and Chester Council (CWAC) does not include any performance targets that CWAC can be measured against.</b>	<b>01/04/18</b>	<b>31/07/18</b>
	North Wales Police, DCC and Cheshire West and Chester are working on developing a set of performance measures which will be reported to every Board meeting. Draft measures have been suggested and are to be agreed by all partners. I will update you once this has been agreed by the Board.			06/11/18
	IAAPPP05a	<b>D151630f-Housing Enforcement: Modernisation of the payment process for Houses in Multiple Occupancy licences.</b>	<b>01/04/18</b>	<b>31/03/19</b>
	Website is continuing to be re-developed which includes the method of payment for licensing fees.			21/01/19
	IAAPPP07a	<b>Welsh Transport Grants (D181905f) - Basic housekeeping of files will be undertaken in the short term to minimise duplication and to ensure all files are accessible. This will be done ahead of the new application process for financial year 2019-20 funding.</b>	<b>01/11/18</b>	<b>31/12/18</b>
	Approximately 50% complete. To be completed by end of Q4.			21/01/19
	IAAPPP10a	<b>Welsh Transport Grants (D181905f) - A debrief for the project team will be held at the end of each large grant-funded project, or for a collection of smaller projects. Findings to be discussed at Traffic Case Conference meeting as shared-learning.</b>	<b>01/11/18</b>	<b>31/12/18</b>
	Case conference being held April 2019			21/01/19