

Appendix 2: Outstanding Audit Recommendations

Recommendations Due between 1 April and 30 September 2011

Service	Priority	Recommendation	Deadlines	Revised Deadline	Current Response	Current Audit Comment
ICT & Customer Services	Medium	<p>BRK/08.02 – IT Security Management – Recommendation 6:</p> <p>Council should develop information security training for all staff. This should include:</p> <ul style="list-style-type: none"> - identifying the business-critical information security related processes and activities that require a training or awareness raising programme, for example, Data Protection, Freedom of Information, password management, security of IT assets used off-site, anti-virus controls, information back-up, management of removable media (paper and electronic), secure disposal of media, reporting information security weaknesses or incidents and records management. - identifying the core IT/IS competencies for all staff with access to Council systems and data; - providing training to those staff where there is a recognised shortfall; - measure the effectiveness of the training through structured follow-up; - maintaining records of training delivered, and when refresher training should be considered. <p>The potential contribution of Steria to this process should be considered, given their detailed knowledge of the Council's infrastructure and systems.</p>	<i>Original Deadline:</i> November 2007	<i>Revised Deadline</i> – 30 November 2011	Due to new management structure the ICT Security Policy and Training that this recommendation refers to needs to be revised. This is now work in progress and when Policy is adopted will cover training awareness. For committee approval this is not likely to be in place until mid November 2011.	Revised in line with management's comments.
ICT & Customer	Medium	BRK/08.02 – IT Security Management – Recommendation 23:	<i>Original</i>	<i>Revised</i>	Further clarification and	

Services		<p>The Council should introduce a corporate records management strategy that identifies the minimum acceptable requirements for Council records with respect to the following issues:</p> <ul style="list-style-type: none"> - categorising records into types dependent on the sensitivity of the information, and applying proportionate labelling and handling controls dependent on the record type; - these record types should have associated retention periods and storage arrangements, both in paper and electronic format; - agreed criteria for transferring paper records to electronic records and the media to be used; - ensuring that archived electronic records can be accessed throughout the duration of their retention period (i.e. ensuring change controls are applied to software developments so that record availability is not compromised); - ensuring archived paper and electronic records can be recovered in a timely manner with least effort; - Ensuring storage and handling systems clearly identify records and their retention periods, and dates for disposal. <p>Further guidance can be obtained from document ISO 15489-1:2001 Information and Documentation - Records Management.</p>	<i>Deadline:</i> May 2008	<i>Deadline:</i> 31 December 2012	discussion with auditors is required on this recommendation as the new IT team in post need to fully understand what IT input is required.	We have been working with management to clarify which service should be taking this recommendation forward – correspondence is ongoing at present
ICT & Customer Services	Medium	<p>BRK/08.20 – Remote Access, Local Area Network and Wide Area Network – recommendation 1</p> <p>The use of remote access should be reviewed, documented and confirmed, as follows:</p> <ul style="list-style-type: none"> • the business requirement for remote access for each relevant business system (and therefore host / server) should be confirmed and authorised by the respective system owner; • the remote access mechanism to be used for each relevant 	<i>Original Deadline:</i> 30 September 2008	<i>Revised Deadline:</i> 30 November 2011	Third Party Access letter and copy of third party access request is provided as evidence to support the implementation.	Not all elements of this recommendation are complete. Requirements of the recommendation confirmed and new deadline provided

		<p>server;</p> <ul style="list-style-type: none"> the named users to be granted such access should be confirmed and authorised by the system owner; and specific areas of business data to which access is allowed should be confirmed by the data owner. <p>The resulting structure of users, systems, hosts / servers and data access rights should be formally documented and then regularly reviewed to ensure it remains valid.</p> <p>See also recommendation 09 - Information Security Policy - user access administration.</p>				
ICT & Customer Services	Medium	<p>BRK/08.20 – Remote Access, Local Area Network and Wide Area Network – recommendation 7</p> <p>A formal, updated, ICT Strategy should be established, which, inter alia:</p> <ul style="list-style-type: none"> takes account of and supports the prevailing Business Plan; includes 'projects' that have been initiated since the original document; includes ICT initiatives, embracing the latest (relevant) technologies; takes full account of the role of strategic partner(s), e.g. STERIA; includes network and infrastructure developments; and specifies resource requirements. 	<p><i>Original Deadline: 29 August 2008</i></p>	<p><i>Revised Deadline: 31 January 2012</i></p>	<p>ICT Managers in discussion with Senior Breckland Management developing and agreeing this new document. Also need to review whether this action is a duplicate of the following audit recommendation BRK/09.17.01</p>	<p>Internal Audit met with new IT providers and clarified requirements of the recommendation; we were informed that a summary of ways to integrate SHDC and BRK is due to be proposed in Oct 2011 with senior management to provide a steer as to how strategy will be</p>

		This should then be formally ratified by the ICT Strategic Board/Cabinet.				formed.
ICT & Customer Services	Medium	BRK/10.20. – IT Security, Procurement and End User Controls – recommendation 1 Management should conduct a risk assessment of laptop security taking into account such issues as the frequency with which laptops are removed from the Council offices on external Council business, which could mean that laptops are not as secured as they are within the main Council building.	<i>Original Deadline:</i> 31 May 2010	<i>Revised Deadline:</i> 30 November 2011	All new laptops are encrypted as they are built and sophos is installed. As older laptops come in for maintenance they are encrypted as part of the tidy up process. Those laptops that are frequently used off site can only access Breckland data via Citrix with 2 factor authentication.	There has previously been some disagreement as to the extent of implementation of this recommendation. Requirements of recommendation have now been discussed and understood.
ICT & Customer Services	Medium	BRK/10.20 – IT Security, Procurement and End User Controls – recommendation 2 Management should ensure that a replacement policy supporting the proposals contained within the ICT strategy be drafted and agreed once the ICT strategy itself has been approved. This policy should include formally agreed minimum hardware standards that guide the replacement/procurement of new devices.	<i>Original Deadline:</i> 31 March 2010	<i>Revised Deadline:</i> 31 January 2012	The replacement policy will either become part of the overall ICT strategy or created as a separate document after agreement has been made on the ICT strategy itself.	Discussed with IT provider, this will form part of IT Strategy.
ICT & Customer Services	Medium	BRK/10.20. – IT Security, Procurement and End User Controls – recommendation 5 Management should ensure that they have a suitable removable media policy and supporting infrastructure in place as soon as possible, preferably before it becomes a mandatory Government	<i>Original Deadline:</i> 30 June 2010	<i>Revised Deadline:</i> 31 January 2012	There is underlying system configuration work which is required. This is ongoing and is due to be complete by 31/12/11	Discussed with IT provider, this will form part of IT Strategy.

		Connect requirement.				
ICT & Customer Services	Medium	BRK/10.20. – IT Security, Procurement and End User Controls – recommendation 6 Management should ensure that the current rollout of laptop encryption is completed as soon as possible in order to comply fully with Government Connect requirements in this respect.	<i>Original Deadline:</i> 30 April 2010	<i>Revised Deadline:</i> 31 January 2012	Final check required to validate those not encrypted against sophos and truecrypt encrypted laptops within Belarc. We believe there are less than 6 outstanding.	Discussed with IT provider, this will form part of IT Strategy.
Strategic	Medium	BRK/11.01. – Development Control – recommendation 6 Capita should review access controls within Ocella to ensure that they are appropriately aligned to staff for them to discharge their duties effectively and to prevent unauthorised access. Access to fields for modifying planning application decisions should be restricted so that case officers/management cannot manipulate data that would influence performance indicators. There should be a segregation of duty between case officers and the officer responsible for updating Ocella.	<i>Original Deadline:</i> 31 March 2011	<i>Revised Deadline:</i> 31 May 2012	There is a capital bid for funding being requested and going through the process for a capital funding bid. Once this has gone through and agreed the process will be to amend Ocella with the upgrades which are required and expected to be implemented by April/May 2012.	Capital funding bid is process for upgrades to Ocella system once in place recommendation requirements can be fulfilled.
Capita	Low	BRK/11.01. – Development Control – recommendation 8 Capita Symonds should utilise Ocella more effectively for monitoring enforcement activity, including the ability to produce more meaningful reports. Follow up dates to revisit enforcement cases should be input to Ocella and reports run on a weekly basis, showing cases where action is due.	<i>Original Deadline:</i> 31 March 2011	<i>Revised Deadline:</i> 31 May 2012	There is a capital bid for funding being requested and going through the process for a capital funding bid. Once this has gone through and agreed the process will be to amend Ocella with the upgrades which are required and expected to be implemented by April/May 2012.	Capital fund bid underway, once approved upgrades to Ocella will be undertaken.

Capita	Low	BRK/11.01. – Development Control – recommendation 9 The Planning Enforcement List reports used by the Enforcement Team to monitor the status of enforcement actions should be produced on a monthly basis. Reports should be signed by both officers to confirm that they have reviewed and updated the reports accordingly.	<i>Original Deadline:</i> 31 March 2011	<i>Revised Deadline:</i> 31 May 2012	There is a capital bid for funding being requested and going through the process for a capital funding bid. Once this has gone through and agreed the process will be to amend Ocella with the upgrades which are required and expected to be implemented by April/May 2012.	Capital fund bid underway, once approved upgrades to Ocella will be undertaken.
Capita	Medium	BRK/11.01. – Development Control – recommendation 10 Capita Symonds should look to enhance the use of Ocella for monitoring trigger points for all s.106 agreements. Additional information regarding s.106 agreements should be recorded such as the dates for draft agreement in progress, development commenced, not started, completed and next review.	<i>Original Deadline:</i> 31 March 2011	<i>Revised Deadline:</i> 31 May 2012	There is a capital bid for funding being requested and going through the process for a capital funding bid. Once this has gone through and agreed the process will be to amend Ocella with the upgrades which are required and expected to be implemented by April/May 2012.	Capital fund bid underway, once approved upgrades to Ocella will be undertaken.
Marketing & Communications	Low	BRK/11.02 – Communications and Marketing – recommendation 3 The Council should have clear guidance to demonstrate that all communications have been appropriately approved, including retention of supporting evidence, i.e. e-mails. Verbal approvals should be confirmed in writing to provide accountability. Emphasis should be placed on external statements, although the policy should provide a consistent practice for all communications. Evidence should be retained for a period of 12	<i>Original Deadline:</i> 31 December 2010	<i>Revised Deadline:</i> 31 December 2012	Now that the re-structure has taken place and the Communication Team Leader is in place a review of policies and procedures will be undertaken within the next six months. When	Further to previous comments and mgmt update, deadline revised to early 2012. Reason for delay re mgmt

		months.			this is done this clause will be inserted. 31 January 2012.	restructuring noted.
Asset Management	High	<p>BRK/11.06. – Asset Management – recommendation 1</p> <p>An Asset Management Plan (AMP) which describes how the council's property portfolio is to be strategically managed should be formally documented and approved by Cabinet.</p> <p>After the AMP has been approved, the Reinvestment Strategy should be reviewed, particularly the investment attributes contained in section 4.0 – 'Proposals' in order to confirm these are in line with set objectives.</p>	<i>Original Deadline:</i> 1 April 2011	<i>Revised Deadline:</i> 31 March 2012	Agreement has been received from the Chief Executive to delay the production of the AMP to follow on from the new Council Corporate Plan to ensure priorities and objectives that are being set by the Council corporately are reflected in the Asset Management Plan. Revised deadline for draft by the end of the financial year.	
Asset Management	High	<p>BRK/11.06. – Asset Management – recommendation 9</p> <p>The council should ensure that the new maintenance contract and the street lighting contract are in place as soon as possible.</p> <p>For future reference, all new contracts should be negotiated in advance of the expiry of the existing contract and should be undertaken in line with the council's procurement policies and procedures.</p>	<i>Original Deadline:</i> 31 December 2010	<i>Revised Deadline:</i> 31 March 2012	ESPO are experiencing difficulties in producing the documentation to go out to tender. Discussions are taking place. Revised deadline March 2012.	We verified that the Building Maintenance contract has been out to quote and awarded to the lowest quotation, copy of the signed contract was verified. Recommendation is revised due to issues with the Street Lighting

						contract, Norfolk County Council are undergoing a procurement exercise which will be used by the Council, this decision is consistent with previous arrangements due to lack of expertise with BRK for this service.
Asset Management	Medium	BRK/11.06. – Asset Management – recommendation 6 The Asset Management Code Book (commercial property register) should be reconciled to the council's asset register maintained by the Senior Accountant on a quarterly basis.	<i>Original Deadline:</i> 30 September 2010	<i>Revised Deadline:</i> 31 December 2012	Report to be run from FAM to reconcile with Estateman - this to happen by Quarter 3.	We acknowledge a reconciliation has been undertaken however no programme for future reconciliations on quarterly/annual basis have been decided and agreed. Report to be run from FAM to reconcile with Estateman -

						this to happen by Quarter 3.
Anglia Revenue Partnership	Medium	<p>BRK/11.10. – Council Tax and NNDR – recommendation 13</p> <p>A full review of aged debt should be undertaken in order to identify and write off all debts that are no longer economical to pursue. This exercise should be managed in two phases:</p> <ol style="list-style-type: none"> 1. Agree a deminimus level below which it is considered uneconomical to pursue debts and submit cases below this level for write off. 2. Identify all debts over a certain age for which there has been little or no recent movement in terms of recovery and submit for write off. 	<p><i>Original Deadline:</i> 31 March 2011</p>	<p><i>Revised Deadline:</i> 31 December 2011</p>	<p>Due to the partnership expansion & change in ICT, this has not been full completed prior to 31/03/2011. It is anticipated that a full review of the 4 partners will be undertaken after the systems conversion & with agreement through the joint committee.</p>	<p>Management's comments have been noted and this will be revisited at the end of Q3 2011/12.</p>
Anglia Revenue Partnership	Low	<p>BRK/11.10. – Council Tax and NNDR – recommendation 12</p> <p>The ARP Debt Write Off Policy should be updated to reflect the correct scheme of delegation for Council Tax/NNDR write offs.</p>	<p><i>Original Deadline:</i> 30 May 2011</p>	<p><i>Revised Deadline:</i> 31 December 2011</p>	<p>The debt write off Policy was due to be reviewed at the 28th September 2011 joint committee. However this meeting was cancelled by the Chairman and it is likely that the policy will not be reviewed until 31st December 2011. It should be noted though that there are unlikely to be any changes to the policy or scheme of delegations for</p>	<p>Revised as per management responses.</p>

					Breckland Council	
Anglia Revenue Partnership	Low	BRK/11.10 – Council Tax and NNDR – recommendation 10 Regular progress reports should be obtained from the bailiffs and be subject to review to ensure that recovery action is being pursued and to help identify potential cases for write off.	<i>Original Deadline:</i> 30 April 2011	<i>Revised Deadline:</i> 31 December 2011	It was planned to tender for a new Business Rates bailiff once we had completed conversion of the St Edmundsbury's database to Academy. There has been a delay in this conversion which means there is no resource to procure the new bailiff at this time, and we would require all databases on the same software when tendering. It is planned to revisit this in the new year.	Will revisit this at year end as per management's comments. However, it is recommended that as an interim measure an agreement be reached with the current bailiff as to an appropriate frequency for the provision of progress updates to ARP.
Human Resources	Medium	BRK/11.11.- Payroll and HR – Recommendation 3 The Council should ensure that members of staff are not able to access and alter their own personnel details on the SAP system. Built-in restrictions should block attempts to alter key details such as salary and contracted hours.	<i>Original Deadline:</i> 30 June 2011	<i>Revised Deadline:</i> 30 June 2011	This will not be reviewed again until the next budget year as current controls in place are seen to be sufficient. This will be reviewed again in June 2012 - this may not then be applicable due to current contract with Mouchel up for renewal.	Existing controls are currently deemed to be acceptable, the contract with Mouchel is due for renewal in 2012 and therefore this recommendation will be subject to further review at this time.

Anglia Revenue Partnership	Medium	BRK/11.13. – Housing and Council Tax Benefits – recommendation 2 An action plan should be produced to enable the backlog of overpayments on the code 99 reports to be cleared as soon as is practicably possible.	<i>Original Deadline:</i> 31 August 2011	<i>Revised Deadline:</i> 31 December 2012	Action plan is: Reports are produced on a rolling basis for each authority so one report for each authority every 4 weeks. Calculated approx 275 - 300 cases per month generated across all 4 authorities require 15 cases to be cleared per day to keep up to date. Processing 30 cases per day to be processed to catch up back log in 2 months. Work to commence from 24th October. Will review in one month to re evaluate plan.	As per management response some progress. This will be subject to review in BRK1212 HBENS audit due to be undertaken in November 2011.
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Recommendations with revised deadlines after 30 September 2011

Service	Priority	Recommendation	Deadlines	Current Response
Performance	Medium	BRK/11.09. – Data Quality – recommendation 1 All service team plans should include the requirement to provide accurate data in support of corporate NIs, where the owner of that indicator sits in another service area. Suitable provision should also be made for collation of such data from third parties operating on behalf of the council.	<i>Original Deadline:</i> 31 March 2011	The Service Planning process has now commenced following the implementation of the shared management arrangements with South Holland. As part of this process the recommendation will be implemented. It is estimated that the service plans will be finalised in December.

Performance	Medium	<p>BRK/10.08 – Partnerships – recommendation 3</p> <p>Upon adoption of the good governance in partnership guidelines as a formal policy to be followed, the Council should ensure that each partnership has been appropriately reviewed to ensure that appropriate governing arrangements are in place.</p>	<p><i>Original Deadline: 31 August 2010</i></p>	<p>The Procurement function for Breckland will shortly be reviewed following the implementation of a shared management team with South Holland. As part of this process all policies, definitions and guidelines will look to be standardised where appropriate. Therefore when this process commences the guidelines will be assessed in terms of their suitability for a joint approach and a decision as to adoption will take place then. This is likely to be finalised by February 2012</p>
Performance	Low	<p>BRK/11.04. – Procurement – Recommendation 3</p> <p>The council should formally define the types of contracts/payments that should be included in its contract register. Once confirmed, this should be made clear to all officers responsible for procurement so that they can provide all the relevant information to ensure the register is kept up to date. See recommendation four below.</p>	<p><i>Original Deadline: 31 March 2011</i></p>	<p>The Procurement function for Breckland will shortly be reviewed following the implementation of a shared management team with South Holland. As part of this process all policies, definitions and guidelines will look to be standardised where appropriate. Therefore when this process commences the definition will be assessed in terms of its suitability for a joint approach and a decision as to adoption will take place then. This is likely to be finalised by February 2012</p>
Performance	Medium	<p>BRK/11.04. – Procurement – Recommendation 4</p> <p>Members of the Corporate Management Team should instruct all Service Managers to provide the Strategic Contracts and Procurement Manager with details of all known contracts they are involved with or have negotiated so that where appropriate, (as per recommendation three above), details can be added to the contracts register. Furthermore, CMT should hold services managers accountable for providing inaccurate information on their quarterly returns by claiming to have provided the Strategic Contracts and Procurement</p>	<p><i>Original Deadline: 31 March 2011</i></p>	<p>This is taking place as part of the current business planning process and will be finalised in December</p>

		Manager with details of all known contracts, when in fact they haven't.		
Performance	Medium	BRK/11.04. – Procurement – Recommendation 7 Written records of procurement for goods and services between £5,000 and £75,000 should be retained. Where the requisite number of quotes has not been obtained, documentary evidence should be retained in evidence to explain the reasons why.	<i>Original Deadline:</i> 31 March 2011	The Procurement function for Breckland will shortly be reviewed following the implementation of a shared management team with South Holland. As this process occurs we will incorporate this recommendation. This is likely to be finalised by February 2012

Recommendations that have been classified as “closed” – i.e. no further action to be taken

Member Services	Medium	BRK/11.04. – Procurement – Recommendation 1 The council should formally review, Part 4B – of its contract standing orders, in particular, Part B entitled 'contracts up to £75,000', with regards reference to contracts under £5,000, in order to make it more transparent on the requirements for the correct number of quotes. This could be achieved by setting a lower threshold to ensure value for money is obtained whilst at the same time not making the process too onerous.	s.151 Officer at BRK again confirmed that he doesn't endorse changes at the current time. A task group has been recently put together to align the constitutions of both SHDC and BRK which will review the Constitutions in tranches throughout the year.
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