

Appendix 2: Outstanding Systems Audit Recommendations as at 31st March 2012

Service	Priority	Recommendation	Deadlines	New Target Deadline	Current Response	Current Audit Comment
Performance	Medium	BRK/10.08 – Partnerships – recommendation 3 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.	<i>Original Deadline:</i> 31 August 2010 <i>Previous Revised Deadlines:</i> 31 March 2011, 31 October 2011, 31 March 2012	30 September 2012	Work has been carried out during the previous Business Planning process whereby all service areas have identified a list of partnerships. Part of this list also asks if there are any SLA's / Governance arrangements in place and again part of the process we will be looking at are that those arrangements are appropriate. We anticipate that this work will be completed by the end of September.	This recommendation is progressing and we note management's comments regarding the revised deadline.
ICT & Customer Services	Medium	BRK/10.09 – Housing and Council Tax Benefits – recommendation 7 A minimum threshold should be set, below which it is considered uneconomical to pursue overpaid benefit (not recoverable from ongoing benefit) after the initial recovery stages.	<i>Original Deadline:</i> 1 October 2010 <i>Previous Revised Deadlines:</i> 30 June 2011, 30 September 2011, 31 December 2011	30 April 2012	Notes have been provided via email attached as evidence. Have also spoken to the Auditor re this recommendation & have advised him that the new policy will be going to Joint Committee in March. The auditor suggested a revised implementation date of 30th April. 2012.	Update advised that the policy is due to be approved by Joint Committee in March 2012. revised deadline agreed.

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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>Previous Revised Deadlines:</i> 30 June 2011, 30 September 2011	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>Previous Revised Deadlines:</i> 30 September 2011	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>Previous Revised Deadlines:</i> 30 September 2011	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	Capital fund bid underway, once approved upgrades to Ocella will be undertaken.

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					to be implemented by April/May 2012.	
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>Previous Revised Deadlines:</i> 30 September 2011	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 months.	<i>Original Deadline:</i> 31 December 2010 <i>Previous Revised Deadlines:</i> 31 May 2011, 31 December 2011	30 June 2012	Owing to continued development of shared management and possibility of a move to a three council single management structure the review of the communications policies and procedures has been put on hold until there is greater clarity around this issue. This is likely to have been completed by the end of June 2012.	Deadline revised further in line with management's comments
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	<i>Original Deadline:</i> 31 March 2011 <i>Previous</i>	30 June 2012	With the introduction of the localism act 2011 the monitoring officer has agreed to review the constitution as and	The revision of the Council's Constitution was subject to review in BRK1212 -

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		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.	<i>Revised Deadlines:</i> 30 September 2011, 31 March 2012		when guidance is received from central government.	Change Control audit, final report issued in April 2012. Here we noted that the review of the Council's Constitution was awaiting availability of a piece of software. Revised deadline given as per management response.
Performance	Low	BRK/11.04. – Procurement – Recommendation 3 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.	<i>Original Deadline:</i> 31 March 2011 <i>Previous Revised Deadlines:</i> 31 October 2011, 29 February 2012	30 September 2012	This recommendation is linked very much to BRK/11.04.04. Once the register is completed we will ensure appropriate guidelines are issued to all staff who are responsible for contract procurement, this will ensure that the register is then kept up to date. We envisaged that this will be in place by the end of Qtr 2.	We note management comments and comments regarding the revised deadline
Performance	Medium	BRK/11.04. – Procurement – Recommendation 4 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	<i>Original Deadline:</i> 31 March 2011 <i>Previous</i>	30 September 2012	We have identified all of our supplier spend, allocated this to each service area and will use this list at the next	We note management comments and comments regarding the

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		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 Manager with details of all known contracts, when in fact they haven't.	<i>Revised Deadlines:</i> 31 October 2011		monthly meetings to identify which are contracts. This is now not likely to be complete until the end of Qtr 2.	revised deadline
Environmental Services	Medium	BRK/11.04 – Procurement – recommendation 5 Existing arrangement in respect of the glass bank collections provided by Berryman should be reviewed to ensure compliance with the council's Contract Standing Orders. Once completed this should be included in the council's contract register.	<i>Original Deadline:</i> 31 December 2010 <i>Previous Revised Deadlines:</i> 30 June 2011, 31 March 2012	30 June 2012	A long term Norfolk wide glass recycling contract has been put on hold due to the procurement of new Material Recycling Facility contract which could potentially include glass. In the meantime the Environmental Services team will investigate the procurement of a short term bottle bank contract by the end of 12/13.	We note management response although feel a revised deadline of 31/3/13 is inappropriate based on the information currently provided. The recommendation was raised in Sept 2010 and there appears to be little change in circumstances since the recommendation was raised. More detail of interim measures and/or justification for the timescale proposed will need to be provided at time of Q1 12/13

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						follow up work.
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 <i>Previous Revised Deadlines:</i> 31 October 2011, 29 February 2012	30 September 2012	This audit recommendation will follow on from BRK/11.04.04, once we have identified and updated the contracts register a retention of procurement documentation will start to be compiled this is likely to be completed by the end of Q2.	This recommendation is progressing and we note management's comments regarding revised deadline.
Asset Management	High	BRK/11.06 – Asset Management – recommendation 1 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. 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.	<i>Original Deadline:</i> 1 April 2011 <i>Previous Revised Deadlines:</i> 30 September 2011, 31 March 2012	30 June 2012	A draft has been written and is currently in consultation with Senior Officers before proceeding to Members for consultation and approval. Estimated time-scale for sign off end of Q1 12/13	We note management comments regarding revised deadline and note that the AMP is currently in draft.
Asset Management	High	BRK/11.06 – Asset Management – recommendation 9 The council should ensure that the new maintenance contract and the street lighting contract are in place as soon as possible. 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.	<i>Original Deadline:</i> 31 December 2010 <i>Previous Revised Deadlines:</i> 31 March 2011, 30	30 June 2012	NCC have reactive maintenance contract in place but not planned maintenance. Funding has been released to undertake a programme of replacement, however, consideration is being given as to whether to use this	As per management response revised deadline given.

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			September 2011, 31 March 2012		funding as an incentive to the towns and parishes to take on and manage street lighting. This would negate the need for a planned maintenance contract. Update Q1 12/13.	
Performance	Medium	BRK/11.08 – Partnerships – recommendation 4 Potential risks associated with each partnership should be recorded in the respective service plans, along with mitigation plans, where appropriate.	<i>Original Deadline:</i> 30 April 2011 <i>Previous Revised Deadlines:</i> 30 November 2011, 29 February 2012	30 June 2012	This recommendation has been partly completed. The identification of risk relating to the Community Car Schemes has been completed and this was subsequently monitored during Quarters 3 & 4 during 2010/11, updates can be seen on the Ten system (please see attached link in evidence folder). The identification of risk to the Active Norfolk Partnership and Norfolk Waste Partnership have not been captured at this time. This is due to the management restructure and the resulting agreed delays to the business planning timetable. These risks	The Council is currently in the process of updating service level risks including partnership risks.

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					will be captured in the new service plans which will be produced following the production of the Council's revised Business Plan.	
Anglia Revenue Partnership	Low	BRK/11.10 – Council Tax & NNDR – recommendation 12 The ARP Debt Write Off Policy should be updated to reflect the correct scheme of delegation for Council Tax/NNDR write offs.	<i>Original Deadline:</i> 30 May 2011 <i>Previous Revised Deadlines:</i> 30 September 2011, 31 December 2011	30 April 2012	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 Joint Committee in March 2012. It should be noted though that there are unlikely to be any changes to the policy or scheme of delegations for Breckland Council.	Advised that policy is due to go to Joint Committee in March 2012.
Anglia Revenue Partnership	Medium	BRK/11.10. – Council Tax and NNDR – recommendation 13 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: 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	<i>Original Deadline:</i> 31 March 2011 <i>Previous Revised Deadlines:</i> 31 December 2011	30 April 2012	Comments were provided via an attached email as evidence. Following discussions with the Internal Auditor, have advised him that the new policy will be going to Joint Committee in March.	A request to extend the deadline to April 2012 was made in line with the approval of a new debt management policy which is due to go to Joint Committee in March 2012.

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		has been little or no recent movement in terms of recovery and submit for write off.				
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>Previous Revised Deadlines:</i> 30 September 2011	30 June 2012	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.
Finance	High	BRK/12.08 – Receipt, Handling and Banking of Remittances – recommendation 3 The Council should ensure that the existing cash receipting system (CR2000) is replaced with a supported system, which meets all necessary requirements of the Council. The Combined Operational Risk Register should be updated on a quarterly basis to reflect progress with the project through to its conclusion.	<i>Original Deadline:</i> 31 March 2012	31 May 2012	Finance has progressed with PAYE.NET as the replacement system for CR2000 and anticipate that we will switch over to the system in the middle of June. Should CR2000 fail we would be unable to use the new system as of today but we would not have reports required for audit. Capita are in the process of completing the final stages to enable switch over.	We note that the risk is monitored via the Finance Risk Register in line with the recommendation. However as the system does not appear from management response to be fully implemented this remains in progress.
Anglia Revenue	High	BRK/12.10 – Housing and Council Tax Benefits –	<i>Original</i>	31 July 2012	Two new members of	We note

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Partnership		<p>recommendation 1</p> <p>Overpayment arrears reports should be run and reviewed on a monthly basis with an independent check being carried out on a sample of debts to confirm that recovery action being taken is appropriate.</p>	<p><i>Deadline:</i> 31 March 2012</p>		<p>staff have been requested for which we await authorisation from Breckland Council. We envisage that with the extra resource, there will be a marked improvement within 3 months of appointment. Please can a milestone be input against this recommendation for the end of July 2012</p>	<p>management comments regarding request for additional resource and expectations to have them in position by the end of July 12.</p>