Kent County Council

Internal Audit Progress Report December 2013

Contents

December 2013

1. Introduction

1.1 Purpose of this report

Internal Audit is an assurance function that provides an independent and objective opinion on the adequacy of the Council's control environment.

This report summarises the work that the Council's Internal Audit service has undertaken in 2013/14 to date. It also highlights any key issues with respect to internal control, risk and governance arising from that work.

1.2 Overview of work done

The Internal Audit Plan for 2013/14 includes a total of 88 projects at December 2013. We communicate closely with senior management throughout the year, to ensure that the projects actually undertaken continue to represent the best use of our resources in the light of new and ongoing developments in the Council.

As a result of this liaison, changes to the Plan may be made during the year. Details of the changes to the Audit Plan are reported to the Governance and Audit Committee throughout the year.

The following amendments are proposed:

Deletions/Deferral

The audit of ICT Governance has been postponed to 2014/15 as ICT are reviewing these arrangements themselves as part of preparation for market engagement and service review under Facing the Challenge.

The following work has been undertaken year to date:

- 18 final reports/assurance/advisory work completed

- 15 draft reports issued or in the process of being finalised

- Fieldwork is in progress on a further 30 audits

Summaries of all final reports issued since the last Committee meeting can be found at Appendix A.

Overall progress on the 2013/14 Plan can be found at Appendix B.

1.3 Objectives

The majority of reviews Internal Audit undertake are designed to provide assurance to management on the operation of the Council's internal control environment. At the end of an audit we provide recommendations and agree actions with management that will, if implemented, further enhance the environment of the controls in practice. These are followed up as they fall due and implementation progress is reported in Appendix E.

Other work undertaken includes the provision of specific advice and support to management, attendance at key working groups, internal audit of parishes, internal audit of Kent Fire and Rescue and the certification of grant claims. Details are provided in Appendix C.

2. Internal Audit Performance

Internal Audit's performance against our targets at end of October 2013 is shown below:

Performance Indicator	Target	Actual
Effectiveness		
% of recommendations accepted	98%	100%
Efficiency		
% of plan delivered (Note 1)	90% by year end	47%
% of available time spent on direct audit work	85%	85%
% of draft reports completed within 10 days of finishing fieldwork	90%	93%
Preparation of annual plan	By April	Met
Periodic reports on progress	G&A Cttee meetings	Met
Preparation of annual report	Prior to AGS	Met
Quality of Service		
Average Client satisfaction score (Note 2)	90%	84%

Note 1

The prorated target for % of Plan at 31st October is 43.5%; therefore we are on target to deliver 90% by 31st March 2014.

Note 2

The target is difficult to achieve for a service which by its very nature relies on feedback from the teams it has to review and challenge. No performance concerns have been highlighted from the client feedback responses.

Appendix A

Summary of individual 2013/14 Internal Audits issued since September 2013

Carbon Reduction Commitment

Scope

The overall objective of the audit was to provide assurance over the accuracy and completeness of data and supporting evidence used for measuring carbon usage in relation to the Carbon Reduction Commitment Energy Efficiency Scheme as required by Central Government (the Environment Agency).

Overall assessment – Compliant

The 'compliant assessment is based on there being management processes and record keeping procedures in place for compiling the CRC evidence pack and annual report that comply with Environment Agency requirements. Testing of a sample of energy consumption figures for properties back to original source data confirmed that they were accurately recorded. This year the CRC evidence pack has been produced as an electronic document in line with Environment Agency guidance.

We made two recommendations to improve control, neither of which are high priority. The recommendations related to adding electronic links between the total consumption figures in the annual report and the supporting spreadsheets and linking the evidence pack to relevant supporting documentation produced for last year's CRC return.

Children's Services Improvement Programme

Scope

The overall objective of the audit was to provide assurance that Specialist Children's Services (SCS) can evidence implementation of the recommendations made in the Ofsted report published 15 January 2013.

Overall Assessment – Adequate

Ofsted carried out an unannounced inspection of the Council's arrangements for the protection of children between 26 November and 5 December 2012. The subsequent report gave an overall assessment of 'Adequate', and made 10 recommendations with implementation timeframes ranging from immediately to 6 months.

The 'adequate' assurance is based on audit testing confirming that there is a satisfactory action plan in place to meet Ofsted requirements and, for all recommendations, there was evidence that identified actions were in progress. The Central Duty Team (CDT) had re-designed the triage process, and there was evidence of improvement in the timeliness of decision-making. Sample testing identified that, following changes to the process, decisions had been made appropriately.

We have made five recommendations to further improve controls, none of which are high priority. These include ensuring that a review into the approach to conducting child protection conferences is presented to the Divisional Management Team, ensuring that a follow-up process is in place to assure full implementation of Ofsted recommendations and retaining evidence of CDT exception monitoring.

Contract Compliance and Letting – FSC Adults

Scope

The overall objective of the audit was to provide an assurance that procurement/ contract risks were being managed adequately and effectively.

Overall assessment – Adequate

The audit reviewed the procurement processes and contract management arrangements for two major contracts procured by FSC for the Supported Independence Service (SIS) and Carers Assessment and Support. This was to assess changes in place as a result of the new Strategic Commissioning Team.

A number of issues were identified with the SIS procurement and contract management which need to be taken into consideration by FSC for future procurements. However the audit evidenced that there was a clear improvement in procedures for contract procurement and management for Carers Assessment and Support compared to the SIS contract, including robust tender procedures (evaluation, authority and award) and improved contract management arrangements; this reflects the new restructured Strategic Commissioning Team in FSC.

We have made six recommendations to improve control, one of which is high priority. This recommendation concerned establishing a formal protocol for reporting on and monitoring the performance of SIS and SIS Plus service providers.

Other recommendations were raised concerning clearly documenting and completing the tender evaluation process in full, retaining information and ensuring payment arrangements specified within the contracts are followed.

Highways - Customer Fault Handling

Scope

The overall objective of the audit was to provide an assurance on the adequacy and effectiveness of controls to handle customer reporting and complaints related to Highways faults.

Overall assessment - Substantial

Kent residents and visitors are able to report faults such as potholes, faulty street lights, faulty traffic signals, overgrown trees and broken signs either via the Council's website or over the telephone. For the 12 months from June 2012, Highways received over 180,000 contacts regarding faults on the highways within Kent, 110,000 of which resulted in recorded enquiries, and have a budget of approximately £120 million per annum. The standard for percentage of routine repairs being completed on time is consistently met.

The 'Substantial' assurance is based on there being defined procedures in place detailing how enquiries should be dealt with, as well as clear guidance on when the customer should be contacted to provide information regarding the progress of their enquiry. A check of work completed is undertaken on a monthly basis where a sample of customers is contacted to gather their views on the service received. Monitoring of KPIs is done on a weekly basis and the information is used monthly to inform performance review meetings in order to improve the service provided.

We have made ten recommendations to further improve controls, none of which are high priority. These include making it easier for faults to be reported via the webform to help encourage customers to report via this medium, as well as improving the recording of enquiry status and the quality of information held on the Works Asset Management System.

Highways - Term Maintenance Contract Delivery

Scope

The overall objective of the audit was to provide an assurance that the procurement for the Highways Term Maintenance Contract (to include Adverse Weather and Winter Service) followed the correct procedures and that the contract is being managed adequately and effectively in order to meet service and corporate objectives.

Overall assessment – Substantial

The audit reviewed the procurement process and contract management for the Highways Term Maintenance contract.

The audit confirmed that the procurement of the contract was extensive, rigorous and followed the requirements set out in 'Spending the Council's Money', Kent County Council's Constitution and EU legislation. There was a robust evaluation of the submitted tenders to reach a clear conclusion on the preferred bidder.

The audit also confirmed improvements to the contract structure when compared to the previous contract and significant changes envisioned with the procurement of the new contract have been put in place.

Inevitably, with a contract of this size and complexity, additional rates or an evolution of the existing rates were required to reflect the practicalities involved in running the contract.

We made three recommendations to improve control, none of which are high priority. The recommendations concerned contract coverage, rate rationalisation and other contract process issues.

Early Years Free Provision

Scope

The overall objective of this audit was to provide assurance on Free Early Years Education (FEYE) providers' compliance with KCC and legislative requirements, and the accuracy and validity of claims made by providers.

Overall Assessment - Substantial

Free Early Years Education Entitlement is available for three and four year olds, and for some two year olds who meet certain criteria. This allows up to 15 hours per week free entitlement, the majority of which is delivered by the private & voluntary sector. Other providers are registered childminders, independent schools and some maintained schools.

The 'Substantial' assurance is based on a sample of visits to providers of FEYE, which found that the majority were complying with requirements in KCC's Provider Agreement'. There were some examples of non compliance, but this was mainly because of a lack of understanding. The Childcare Development Marketing Team and the Management Information Unit (MIU) provide good support to providers. The MIU carry out comprehensive and thorough checking of data submitted by the providers and identify and resolve queries on a timely basis.

We have made three medium priority recommendations to further improve controls, which include the training of another member of staff in the MIU for contingency, and follow up visits to the providers where issues were identified during the audit.

User Equipment and Asset Management

Scope

The overall objective of the audit was to provide assurance on the degree to which the Council manages risks associated with user equipment asset management.

Overall Assessment – Substantial

The Council employs approximately 12,000 staff in a variety of roles operating from a number of geographical locations across the County. ICT equipment assets including desktops, laptops, mobile phones, tablets and portable storage devices are used on a daily basis by staff to deliver the Council's services. It is therefore imperative to have effective management of user ICT equipment assets to assist in managing the Council's overall IT costs.

The 'Substantial' assurance is based on sample testing and interviews with key officers, which identified a number of areas where controls were operating adequately and effectively. There are departmental procedures in place for the management of most user equipment assets which are available to staff. Obsolete equipment is stored securely at Cantium House and a third party company is used for destruction. There is an agreement in place for the deletion or removal of hard disk drives following their collection from the Council.

We have made four recommendations to further improve controls, none of which are high priority. These include a review of policies and procedures on the use of USB storage and developing a disposal procedure for leased equipment. ICT Senior Management have confirmed that they do not intend to implement two of the recommendations made as the risks presented are within their risk appetite – these relate to periodic reconciliation of the equipment held by users against the asset register and defining a formal IT Asset Management Strategy.

Works Asset Management System (WAMS)

Scope

The overall objective of the audit was to provide assurance over the controls put in place by the ICT support and development team, who provide second line support via their system administrators, as well as the WAMS team who perform the day to day operations on the application.

Overall Assessment – Substantial

The WAMS system was supplied by a third party provider in 2005 and has been continually developed since that time. The application has 30 modules performing different functions for highways and transportation management. The system is upgraded at least annually, including bug fixes and patches to apply critical fixes.

The 'Substantial' assurance is based on sample testing and interviews with key officers, which identified a number of areas where controls were operating adequately and effectively. The WAMS system is appropriately licensed and ownership is assigned to a system owner who is responsible for the data that is processed through the system. User access controls are adequate and system interfaces are identified, documented, scheduled and reconciled in a timely manner. Input accuracy and completeness checks have been built in to the system with exception warnings and reports that are reviewed to confirm the integrity of the data input. Changes are requested and managed via the service desk SupportWorks system.

We have made nine recommendations to further improve controls, none of which are high priority. These include enhancements to system security and improvements to documentation, change process, back-up arrangements and arrangements in place to monitor the SLA.

Community Learning Services

Scope

The overall objective of the audit was to provide assurance over key financial controls within income collection and allocation, expenditure, banking and government returns.

Overall Assessment – Adequate

Community Learning Services are responsible for delivering adult and community learning, work based learning and employability provision for the council. There are 17 Adult Education centres, four separate centres delivering Skills Plus, three Key Training centres and many outreach venues. These are all managed by the central strategic and administration team based in Sittingbourne. Contracts are held with the Education Funding Agency (EFA) and also the Skills Funding Agency (SFA) and for which both require management information returns to be submitted regularly.

The 'Adequate' assurance is based on evidence that separation of duties is in place for day to day operations with accurate receipting, reconciliation and banking. Monitoring of purchase card expenditure and the completion and review of monthly budget monitoring returns is being carried out. The learner payroll reports are reconciled and checked pre submission for payment and the main government returns are being authorised and submitted accurately.

We have made seventeen recommendations to further improve controls, one of which is high priority and relates to the need to generate a missing standing order payment report on a monthly basis. Further recommendations relate to enhancing processes for invoicing, recording and receipting of income, authorisation and receipts to support certain expenditure types and terms and conditions for lettings.

ICT Procurement (12/13)

Scope

The overall objective of the audit was to provide assurance that the controls put in place over the management of IT procurement are adequate and meet corporate and industry best practice standards and requirements. The audit focused on the arrangements in place over hardware, software and computer applications and covered related activity in the ICT and Finance and Procurement functions.

Overall assessment - Adequate

IT assets are procured through two main methods. The first is the IT Shop which is an online service operated by the IT Service Desk providing smaller and more standardised items of hardware and software to IT users. The second is through a formal competition process with support from ICT and procurement personnel.

The 'Adequate' assurance is based on sample testing, interviews with key officers and review of supporting documentation. Controls were found to be operating effectively over the procurement of hardware and software through the IT Shop, but improvements were identified in the larger procurements reviewed during the audit. Hardware assets are tagged when they are received and recorded within an asset register. However, currently software licenses are not similarly recorded.

We have made 6 recommendations to further improve controls, two of which are high priority. These are to implement arrangements to support the management and use of software licenses and to update the procurement policy to clearly define and communicate to staff the need for ICT involvement in IT related procurements.

Safeguarding Adults (12/13)

Scope

The overall objective of the audit was to provide assurance on compliance with the Council's safeguarding procedures through a desktop review of other assurances (e.g. internal review programme, and peer review), implementation of identified actions and review of practitioner competence including the competency framework, training needs analysis and action plans in place.

Overall assessment – Adequate

The previous audit of Compliance with Adult Protection Procedures undertaken in 2008/09 was given limited assurance; therefore this review demonstrates an upward direction of travel.

The adequate assurance is based on work already in progress on safeguarding. Good progress is being made against the peer review action plan, and additional actions identified from other quality assurance work have been incorporated into the new plan. Progress is monitored and reported on a regular basis. In addition it is clear that there is significant work being undertaken by the Adult Safeguarding Unit and Safeguarding Coordinators to improve practice in spite of increasing safeguarding alerts and resource pressures.

We have made six recommendations to further improve controls, two of which are high priority. These relate to improvements to monthly audits, in particular around the consistent recording and feedback, completion and trend analysis. Practitioner competence is high on the agenda however the current arrangements require reviewing to ensure that they are fit for purpose and embedded across the directorate. We acknowledge that the Head of Adult Safeguarding made arrangements for the review of the competency framework during the course of the audit.

Establishments

Scope and Progress

A programme of compliance audits is undertaken ongoing throughout the financial year; this includes, but is not limited to, Children's Centres, Adult Day Care, outdoor education centres, country parks, youth hubs and libraries. To date we have completed nine audits at five Children's Centres, two outdoor education centres, one country park and one adult day care centre. The audits review financial controls as well as quality/performance elements and safety and security controls. Four final reports have been issued, four audits are at draft report stage and one is complete with the draft report pending.

Summary of findings

Key strengths include engagement with service users as well as cleanliness/infection control, health and safety risk assessments and building security.

Areas for improvement include:

- Improving asset registers, stock records and stock checks.

- Recording expenditure at point of commitment.

- Implementing controls over authorisation/verification of timesheets.

- Arrangements for data protection and records management, including adequately securing records and laptops out of office hours.

- Improving gaps in key training and in training records.

- Retaining records of fire alarm testing and of fire drills.

Appendix B
Detailed Analysis of Internal Audit Progress on 2013/2014 Plan

Project	Progress at October 2013	Date to G&A	Overall Assessment	Project	Progress at October2013	Date to G&A	Overall Assessment
Core Assurance							
Corporate Governance	Planning						
Annual Governance Statement	Complete	September 2013	Substantial				
Schemes of Delegation	Fieldwork in progress						
Risk Management	Planning						
Business continuity and resilience planning	Fieldwork in progress						
Performance Management Framework inc data quality	Planning						
Information Governance	Planning						
Records Management	Fieldwork in progress						
Procurement							
Business Planning	Complete	September 2013	Substantial				
Recruitment and Selection	Fieldwork in progress						
Appraisal Process	Planning						
Workforce Planning	Planning						
Completeness of contracts	Fieldwork in progress						
Contract compliance (below £50k)	Fieldwork in progress						
Company Governance	Planning						

Project	Progress at October 2013	Date to G&A	Overall Assessment	Project	Progress at October2013	Date to G&A	Overall Assessment
Core Financial Assurance							
Accounts Payable inc iProcurement (Payments process)	Planning			Local budgetary reviews	Draft Report		
Debt Recovery	Fieldwork in progress			Compliance programme*	Ongoing*	Update in each paper	Various
Cash and Bank (inc reconciliations)				Half year journal and AP IDEA testing	Cancelled	N/a	N/a
Treasury Management follow-up	Planning						
Pension Contributions follow-up	Planning						
Pension Fund Investments follow-up	Planning						
Foster Care Payments	Draft Report						
Social Care Client Billing							
Transaction Data Matching	Planning						
Client Financial Affairs/CMS							
Payroll Schools	Complete	September 2013	Adequate				
Payroll – starters, leavers and overpayments follow-up	Fieldwork in progress						
Schools Financial Services	Planning						
Revenue Budget Monitoring follow-up	Planning						
Corporate Purchase Cards – follow-up	Planning						

* Relates to the annual programme of establishment visits, progress and key themes are summarised on p.10

Project	Progress at October 2013	Date to G&A	Overall Assessment	Project	Progress at October 2013	Date to G&A	Overall Assessment
Risk/Priority Based Audit							
Broadband Delivery UK	Fieldwork in progress			Schools themes review – Procurement	Fieldwork in progress		
Regional Growth Fund	Draft Report			ELS Capital Projects	Fieldwork in progress		
Property – statutory compliance	Draft Report			Community Learning Services	Complete	December 2013	Adequate
Enterprise replacement – watching brief	Ongoing	N/a	N/a	Locality Boards	Cancelled	N/a	N/a
Total Facilities Management	Deferred to 14/15	N/a	N/a	Complaints, comments and compliments	Planning		
Public Health Outcomes	Planning			Troubled families	Fieldwork in progress		
Public Health Governance	Planning			Integrated Youth Services	Planning		
Public Health Operational Arrangements	Planning			Communications	Draft Report		
Good Day Programme	Draft Report			Grant funding – Turner and Big Society	Fieldwork in progress		
Supervisions	Planning			Highways – Customer claims handling	Complete	December 2013	Substantial
Enablement Service	Planning			Coastal Protection Loans			
Direct Payments follow-up	Fieldwork in Progress			Haulage and Transfer Stations	Cancelled	N/a	N/a
UASC Budget	Draft Report			Waste – Contract Management Process	Cancelled	N/a	N/a
Children's Services Improvement Programme	Complete	December 2013	Adequate	Transport Contracts – Cyclical Review	Planning		

Project	Progress at October 2013	Date to G&A	Overall Assessment	Project	Progress at October 2013	Date to G&A	Overall Assessment
Strategic Commissioning- Operational Frameworks	Complete	N/a	Advisory only	Adverse Weather, winter service delivery	Complete	December 2013	Substantial
Strategic Commissioning – Quality Assurance Framework watching brief	Ongoing			BACS/CHAPS Review – Commercial Services	Draft Report		
Contract letting and compliance Adult's	Complete	December 2013	Substantial	Carbon Reduction Commitment	Complete	December 2013	Compliant
Contract letting and compliance Children's	Planning			Kent Support and Assistance Service	Ongoing		
Adult Social Care Transformation Programme	Ongoing			Culture and Sports	Planning		
Early Years	Complete	December 2013	Substantial	Schools Deficit Budgets	Cancelled	N/a	N/a
Conversions to Academy	Fieldwork in progress			Member Grants	Fieldwork in progress		
EduKent	Draft Report			Member Highways Fund	Fieldwork in progress		
KIASS	Draft Report			Section 17 Payments	Planning		
				Declaration of Interests	Complete	September 2013	N/a – Fraud Prevention Review

Project	Progress at October 2013	Date to G&A	Overall Assessment	Project	Progress at October 2013	Date to G&A	Overall Assessment
IT Audit							
Website	Planning						
E-Payments	Cancelled	N/a	N/a				
Laptops, Notebooks and PCs	Fieldwork in progress						
User Remote Access	Fieldwork in progress						
ICT Governance	Deferred to 14/15	N/a	N/a				
User IT Literacy	Planning						
User equipment asset management	Complete	December 2013	Substantial				
Oracle General Ledger – application	Fieldwork in progress						
Oracle Accounts Receivable – application	Fieldwork in progress						
Oracle Payroll – application	Fieldwork in progress						
SWIFT application	Final Draft Report						
WAMS application	Complete	December 2013	Substantial				
ICS Watching Brief	Ongoing						
CRM Watching Brief	Ongoing						
Unified Comms – pre-implementation	Fieldwork in progress						

Appendix C
Other 2013/2014 Work Undertaken by Internal Audit

Grants

The Internal Audit team is responsible for auditing and signing off grant claims to enable the Council to recover money from a number of sources, in particular Interreg projects. This year to date the total value verified is approximately £1.26m. With a 50% grant recovery rate, this equates to grant income to the Council of approximately £445,000 and £187,000 for other bodies including Visit Kent, Locate in Kent and Kent Fire and Rescue Service. Time spent on verifying and signing off grant claims is chargeable.

Parishes

Kent County Council Internal Audit currently offers a comprehensive internal audit service for Local Councils and other bodies. We are the appointed auditor for 12 of Kent's parish councils, a role we have fulfilled for some of these councils for over 10 years. In addition we provide internal audit services to the Kent & Essex Inshore Fisheries and Conservation Authority and to the Stag Community Arts Centre.

In 2013/14 to date we have undertaken 24 visits in total; 14 of which were to sign off annual returns for 2012/13.

Significant Ad Hoc/Advisory Work and Attendance at Key Working Groups

Other significant ad hoc/advisory work undertaken includes ongoing advice and support in relation to a number of areas of service change/improvement, for example the Draft Strategic Commissioning Operating Framework was reviewed with formal feedback provided, further work will be undertaken on the implementation of the framework in 2014/15. Internal audit also attend, or are virtual members of, the following groups in an advisory capacity:

- Accommodation Commissioning Group
- Risk Management Group
- Business Continuity Management/Emergency Planning
- Information Governance Cross Directorate Group
- Procurement standard working papers working group
- Kent Support and Assistance Service
- Spending the Council's Money
- Direct Payments Steering Group
- Libraries, Archives and Registrations review/new system project group

Appendix D
Internal Audit Assurance Levels

Key	
High	There is a sound system of control operating effectively to achieve service/system objectives. Any issues identified are minor in nature and should not prevent system/service objectives being achieved.
Substantial	The system of control is adequate and controls are generally operating effectively. A few weaknesses in internal control and/o0r evidence of a level on non-compliance with some controls that may put system/service objectives at risk.
Adequate	The system of control is sufficiently sound to manage key risks. However there were weaknesses in internal control and/or evidence of a level of non compliance with some controls that may put system/service objectives at risk.
Limited	Adequate controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied. Certain weaknesses require immediate management attention as if unresolved they may result in system/service objectives not being achieved.
No assurance	The system of control is inadequate and controls in place are not operating effectively. The system/service is exposed to the risk of abuse, significant of error or loss and/or misappropriation. This means we are unable to form a view as to whether objectives will be achieved.
Not Applicable	Internal audit advice/guidance no overall opinion provided.

APPENDIX E
Progress with Implementation of Recommendations

Audit	Recommendations to be implemented by 31 October 2013		Recommendations overdue as at 31 October 2013		Comments	Revised implementation date
	H	M	H	M		
Authority Wide						
Members Expenses (AW14-2011)	0	6	0	0	All recommendations due have been implemented or superseded.	
Core Systems						
General Ledger (CS01-2013)	0	3	0	1	Access Database is currently being developed.	31st January 2014
Capital Programme – Planning and Monitoring (CS06-2013)	0	2	0	0	All recommendations due have been implemented.	
Foster Care Payments (CS14-2013)	0	1	0	0	Cost of report required cannot be justified so the risk is accepted and the recommendation will not be implemented.	
Payroll Schools (CS14-2014)	0	1	0	0	All recommendations due have been implemented.	
VAT (CS19-2013)	0	4	0	0	All recommendations due have been implemented.	
Policy						
Declarations of Interest (CF08-2013)	0	4	0	4	Recommendations due to be implemented January 2014.	31st January 2014
Communications Toolkit (POL12-	2	3	2	0	A formal system to manage the communications workflow will be purchased and introduced later this financial year. This will assist monitoring the trail of work completed and reporting for	31st March 2014

Audit	Recommendations to be implemented by 31 October 2013		Recommendations overdue as at 31 October 2013		Comments	Revised implementation date
	H	M	H	M		
2012)					performance indicators.	
Risk Based						
Service Re-design (RB01-2013)	0	3	0	0	All recommendations due have been implemented.	
Property Disposals (RB04-2013)	4	4	4	1	The outstanding recommendations are in the process of being implemented but not yet complete.	31st December 2013
Developer Contributions (RB05-2013)	5	3	4	3	Agreed action plan in place for recommendations, but as yet, not complete. A follow-up will be undertaken in quarter 1 of 2014/15 to give assurance on progress.	31st March 2014
Strategic Commissioning (RB08-2013)	0	3	0	0	Recommendations now superseded. Work being undertaken by efficiency partner.	
Data Quality (RB10-2013)	0	1	0	1	A final upgrade needs completing and then the recovery process can be tested.	31st January 2014
LASER – follow up review (RB26-2013)	0	4	0	2	Rescheduled to give time for tender evaluation policy to be formally approved by KCC. Also, an informal PSG quality review process is taking place.	31st December 2013
Core Assurance						
Corporate Governance (CA01-2013)	0	2	0	0	All recommendations due have been implemented.	
Annual Governance Statement (CA02-2014)	1	0	0	0	All recommendations due have been implemented.	
Performance Management Framework (CA06-	0	3	0	1	There are currently no Performance Indicator Definition forms for Key Performance Indicators. These will be in place by December 2013.	31st December 2013

Audit	Recommendations to be implemented by 31 October 2013		Recommendations overdue as at 31 October 2013		Comments	Revised implementation date
	H	M	H	M		
2013 0						
Business Planning (CA10-2014)	0	3	0	0	Recommendations are no longer applicable.	
Learning and Development (CA13-2013)	0	4	0	0	All recommendations due have been implemented.	
Workforce Planning (CA16-2013)	0	5	0	0	All recommendations due have been implemented or superseded	
IT Audits						
PC End User Controls (CED09-2011)	0	1	0	0	The implementation of the recommended software has been formally abandoned as it cannot be made to fully integrate with the Council's Active Directory. The Council's K-Mail and KNet continue to be used to advise all users of ICT security issues and best practice.	
Firewalls and Firewall Management (CS22-2012)	0	4	0	2	Completion of the agreed actions is pending implementation of new software. Decommissioning the last remaining legacy firewall is due to be completed by the end of November.	31st December 2013
Business Objectives (CS31-2012)	0	1	0	0	All recommendations due have been implemented.	
Registrations (CS32-2012)	0	1	0	1	Work is in progress and the service is currently discussing this recommendation with the software supplier.	31st December 2013
CapitaOne (CS33-2012)	0	3	0	1	Audit trails cannot be implemented until the Capita system has been upgraded. This is planned to be done by December 2013, which will enable the Audit Trails to be fully utilised.	31st March 2014
Oracle HR (IT02-	0	2	0	0	All recommendations due have been implemented.	

Audit	Recommendations to be implemented by 31 October 2013		Recommendations overdue as at 31 October 2013		Comments	Revised implementation date
	H	M	H	M		
2013)						
BACS and payment system (IT04-2013)	0	3	0	0	All recommendations due have been implemented.	
BYOD (IT07-2013)	0	4	0	0	The recommendations made are no longer relevant due to a change of approach which we are monitoring to ensure risk levels are appropriate.	
Contract Compliance						
Supporting People (CC03-2013)	1	0	0	0	All recommendations due have been implemented.	
Professional and Highway Consultancy Contract (CC05-2013)	3	0	0	0	All recommendations due have been superseded.	
Biffa Household Waste Recycling Centre (CC08-2013)	3	4	3	4	Implementation of recommendations is in progress. The recommendations are being included in new contract.	31st May 2014
Total	**19**	**82**	**13**	**21**		

H = High risk

M = Medium risk