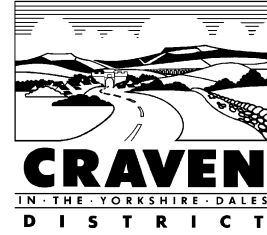


## Audit & Governance Committee – 12<sup>th</sup> January 2015



### Internal Audit – Implementation of Priority One Recommendations

Report of the Strategic Manager, Financial Services

Ward(s) affected: All

- 1 **Purpose of Report** – To update committee members on Priority One internal audit recommendations outstanding and report on those that have been completed.
- 2 **Recommendations** – Members are recommended to:
  - 2.1 Note the contents of Appendix A – Outstanding Priority One Internal Audit Recommendations.
  - 2.2 Note the contents of Appendix B – Completed Priority One Internal Audit Recommendations and approve the contents of that Appendix. Recommendations will not be archived before this approval is received together with that of the Principal Auditor, Shared Audit Service.
- 3 **Implications**
  - 3.1 **Financial and Value for Money (vfm) Implications** – as highlighted for individual recommendations in Internal Audit Reports
  - 3.2 **Legal Implications** - None
  - 3.3 **Contribution to Council Priorities** – Not applicable
  - 3.4 **Risk Management** – as highlighted for individual recommendations in Internal Audit Reports
  - 3.5 **Equality Analysis** – Not applicable
- 4 **Consultations with Others**  
CLT and Senior Managers/Action Owners
- 5 **Access to Information: Background Documents**  
None
- 6 **Author of the Report**  
Rebecca Steel, Performance Management Officer  
  
Telephone: 01756 706215 e-mail: rsteel@cravencd.gov.uk  
  
Note: Members are invited to contact the author in advance of the meeting with any detailed queries or questions.
- 7 **Appendices** –  
Appendix A – Outstanding Priority One Internal Audit Recommendations (In most recent audit target date order)  
Appendix B – Completed Priority One Internal Audit Recommendations (In most recent audit target date order)

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**Appendix A – Outstanding Priority One Internal Audit Recommendations (In most recent audit target date order)**

Source Report	Recommendation Name	Original Target Date	Service Area	Status		Latest Update	Date	Action Updater
C3 05 - Priority 1 C5 08 - Priority 1	IA 14/15 103 IS security responsibility document to be devised for Members and agreement to abide by conditions obtained	C3 05 - Dec 2013 C5 08 - Nov 2014	Information Services	Amber		Acceptable useage forms have been issued to all Members for signature. 6 remain outstanding at 18th December. These Members will be reminded in the new year.	22/12/14	Heather Eagland
C4 06 - Priority 1 C5 08 - Priority 1	IA 14/15 149 The outstanding PCI DSS self assessment questionnaire should be completed, submitted and contingency arrangements put in place to ensure that SAQ A is carried out each year before compliance expiry	C4 06 - Aug 2014 C5 08 - Dec 2014	Information Services	Amber		Completion of the self-assessment has been started. It should be fully completed by 12th January 2015.	18/12/14	Heather Eagland
C4 08 - Priority 1 C5 08 - Priority 1	IA 14/15 152 The electronic records and the EDRMS phases of the Information Management Project should be progressed	C4 08 - Aug 2014 C5 08 - Dec 2014	Information Services	Amber		An approved project plan is now in place. An Information Governance Officer is to be employed part-time for 12 months to implement the Authorities Information Governance Framework. Progress will now be reported in line with the Project Plan.	22/12/14	Heather Eagland
C5 06 - Priority 1	IA 14/15 175 Combine the two forms so that terms and conditions are set out with signed agreement on one side and the sales log, ticket sales total, commission calculation and total paid over to the organiser is shown on the reverse	C5 06 - Dec 2014	Skipton Town Hall and Museum	Amber		A new form has been printed so that terms and conditions are set out with signed agreement on one side and the sales log, ticket sales total, commission calculation and total paid over to the organiser is on the reverse. This is ready to trial its efficiency in 2015 when new bookings are being taken. However, a second sheet may be required to log ticket sales depending on how many tickets are sold.	17/12/14	Suzanne Callaghan
C2 07 - Priority 1 C5 08 - Priority 1	IA 14/15 059 A strategy should be compiled as to the most appropriate way in which to carry out a Council wide review of all data sharing, and arrangements put in place to promptly address this to ensure compliance with the guidelines	C2 07 - Aug 2012 C5 08 - Mar 2015	Information Services	Amber		An Information Sharing Agreement (ISA) template has been added to the intranet. SLT have been instructed to complete this for all data sharing documents. A log has been compiled in order to centrally record ISAs in place. This will be reviewed annually.	22/12/14	Heather Eagland

C4 08 - Priority 1 C5 08 - Priority 1	IA 14/15 153 A Records Management Policy covering all formats, which is clearly owned at an appropriate level, should be produced, approved, appropriately communicated Council wide and training provided. Compliance with the Policy should be monitored	C4 08 - Aug 2014 C5 08 - Mar 2015	Information Services	Amber		A Records Management Policy is being written. It will be approved and published by 31st March 2015. The training element will be addressed by the Information Governance Project.	18/12/14	Heather England
C4 08 - Priority 1 C5 08 - Priority 1	IA 14/15 157 A clearly owned information asset inventory should be developed and maintained. Once developed, identified information asset owners should ensure that risks and opportunities are monitored	C4 08 - Aug 2014 C5 08 - Apr/Sep 2015	Information Services	Amber		Data audits to document the Councils Information Assets form part of the Information Governance Project. Data audits are expected to take upwards of 6 months. The planning of Data audits is part of the Information Governance Officer role for which recruitment approval has been obtained.	18/12/14	Heather England

**Appendix B – Completed Priority One Internal Audit Recommendations (In most recent audit target date order)**

Source Report	Recommendation Name	Original Target Date	Service Area	Status		Latest Update	Date	Action Updater
C2 07 - Priority 1 C5 08 - Priority 1	IA 14/15 045 The ICT Manager should continue to investigate the suitability of available technical products providing control over shared information and consider the feasibility of use at Craven	C2 07 - Jul 2012 C5 08 - Implemented	Information Services	Green		This recommendation was deemed to have been implemented in Internal Audit Report C5/8 – ICT Review of Outstanding Actions and is included here for completeness.		
C4 11 - Priority 1	IA 14/15 128 EPOS Users should be retrained	C4 11 - Mar 2014	Craven Pool & Fitness Centre	Green		Sportsoft has now been replaced by Legend as the electronic point of sale software at the pool. As part of the introduction all staff underwent training on the new system. There are four people who will be able to train any new staff who join using the training package included in the package.	09/12/14	Lloyd Hancox
C4 08 - Priority 1 C5 08 - Priority 1	IA 14/15 155 Guidance should be issued, based on the Information Commissioner's Office (ICO) Privacy Notices Code of Practice, to those responsible for collection of data in their individual areas, to enable statements on data collection forms to be redrafted where necessary	C4 08 - Aug 2014 C5 08 - Oct 2014	Information Services	Green		Guidance has been issued. SLT members are due to update at the next meeting in March to confirm all redrafts have been completed. Privacy Notices will be reviewed annually thereafter.	22/12/14	Heather England
C4 08 - Priority 1 C5 08 - Priority 1	IA 14/15 156 Departments should be reminded that updated destruction dates for files in storage require identifying and forwarding to the officer responsible for storage	C4 08 - Aug 2014 C5 08 - Oct 2014	Information Services	Green		SLT have been instructed to review destruction dates. They have until the end of March to action any changes. After that date all documents past the appropriate date will be destroyed.	22/12/14	Heather England
C5 06 - Priority 1	IA 14/15 169 Record Unders and Overs on the cashing up sheets and the weekly calculation and NCIF statements	C5 06 - Dec 2014	Skipton Town Hall and Museum	Green		Daily takings are recorded on the spreadsheet and all monies are now banked through the till irrespective of whether they are over or under. Till rolls including x and z readings are stored.	17/12/14	Suzanne Callaghan
C5 06 - Priority 1	IA 14/15 170 Bank all monies processed through the till, irrespective of whether they balance exactly to the X and Z readings (i.e. the expected value processed through the till that day)	C5 06 - Dec 2014	Skipton Town Hall and Museum	Green		All monies are now banked through the till irrespective of whether they are over or under.	17/12/14	Suzanne Callaghan

C5 06 - Priority 1	IA 14/15 171 Perform an X reading on the till to identify, where possible, any input errors to enable correction before the Z reading is performed.	C5 06 - Dec 2014	Skipton Town Hall and Museum	Green		An x reading is taken to identify any errors to enable corrections to be made before the Z reading is performed. Any discrepancy that is unaccounted for is keyed on to the daily spreadsheet as an over or under in the newly created column. The overs and unders are recorded on the non-counter income form at the end of the week and submitted to the finance department	17/12/14	Suzanne Callaghan
C5 06 - Priority 1	IA 14/15 172 Transfer daily takings to the safe at the end of the day	C5 06 - Dec 2014	Skipton Town Hall and Museum	Green		All counter staff process sales so require access to cash in the till. The daily takings are stored in a locked safe at the end of the day.	17/12/14	Suzanne Callaghan
C5 06 - Priority 1	IA 14/15 173 Email the Non-Counter Income Form to Finance	C5 06 - Dec 2014	Skipton Town Hall and Museum	Green		Non counter income form is now e-mailed to the finance team.	17/12/14	Suzanne Callaghan
C5 06 - Priority 1	IA 14/15 174 The takings from tickets sales are kept in the safe with other takings for safe keeping. (tickets sales are not recorded through the till, commission when calculated is recorded in the TIC takings in the till)	C5 06 - Dec 2014	Skipton Town Hall and Museum	Green		Daily takings for the tickets are kept in the till during the day and stored in a locked safe at the end of the day.	17/12/14	Suzanne Callaghan