

Central
Bedfordshire
Council
Priory House
Monks Walk
Chicksands,
Shefford SG17 5TQ



TO ALL MEMBERS OF THE AUDIT COMMITTEE

08 January 2015

Dear Councillor

AUDIT COMMITTEE – MONDAY, 12 JANUARY 2015

Further to the agenda and papers for the above meeting, previously circulated, please find attached the following document which was omitted in error:-

15. Tracking of Internal Audit Recommendations

Appendix E – Details on those recommendations outstanding.

Should you have any queries regarding the above please contact me.

Yours sincerely

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Committee Services Officer

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Appendix E

**Details on those recommendations outstanding
Status – all Amber (Ongoing with deadline missed)**

Improvement and Corporate Services

A review of Council procedures relevant to the employment of contractors and Consultants

<p>Recommendation R1: Consideration should be given to updating Section 4 of the 'Guidance on the Code of Conduct for Officers' document to incorporate declaration of interests' requirements for interim staff.</p>
<p>Rationale for Recommendation: Section 4 of the 'Guidance of the Code of Conduct for Officers' document requires interests in contracts to be declared. However it does not explicitly refer to the requirement for interim staff to make declarations of interests.</p>
<p>Target Dates: End May 2014 (original) End October 2014 (revised) End January 2015</p>
<p>Current Position and Explanation for Slippage: The guidance in its entirety has been reviewed and the whole document is applicable to Consultants and Interim Staff and therefore there are no specific changes to Section 4 in this regard. A communication plan will be developed to raise awareness of the revised guidance.</p>

Improvement and Corporate Services/Finance

Teachers Pensions 2013/14

Recommendation R2:
To develop a set of robust processes to ensure that schools/ payroll providers supply the Council with the necessary information required by Teachers Pensions; to confirm the accuracy of the underlying payroll records provided by payroll providers and for the Council; and to confirm the accuracy of data provided as part of the Annual Service Return.

Rationale for Recommendation:
Supporting payroll reports provided to the Council by payroll providers were not submitted in a timely manner in line with documented procedures. This data, along with the Council's own data was also not checked for accuracy. Furthermore, there was no reconciliation of data submitted on the Annual Service Return to the deductions of individuals and forms received.

Target Dates:
30th September 2014
Ongoing work on developing the procedures with engagement from TPA - June 2015 (certificate date)

Current Position and Explanation for Slippage:
The procedures for preparing and validating the Teachers Pensions End of Year Certificate in respect of 2013/14 were revised during 2014. The submission for 2013/14 represented a significant improvement on previous years with a difference between the Council's return and the declared TPA records of £382,886.

Reconciliation issues with the EOYC are a national issue and the national audit certification process has been revised for 2013/14. The Teachers Pensions Agency has been requested to provide sufficient detail from their own records to allow a complete reconciliation with Council records.
At this point in time the Council has taken reasonable measures to provide assurance on the TPA EOYC.

There is ongoing work on developing the procedures with engagement from TPA it is anticipated that material differences should be addressed for 2014/15.

Recommendation R3:
Payroll data should be transmitted securely.

Rationale for Recommendation:
Payroll data (emailed from payroll providers in respect of school employees) is transmitted to the Council in an insecure manner i.e. files are not password protected or encrypted.

Target Dates:
30th September 2014
Revised - January 2015 for remaining providers

Current Position and Explanation for Slippage:
Each payroll provider as the ' data controller is responsible sending data in a secure manner. As a recipient Central Bedfordshire Council cannot enforce the method the schools or payroll provider transfers this data but is able to advise/recommend a secure method of transfer.

In ongoing dialogue with each the payroll provider, 2 out of the 6 providers are now transferring data in a secure manner. Further communication will be issued to the remaining providers.