

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

Former Customer and Shared Services

Main Accounting System 2009/10

Recommendation R1 :
The financial procedures for asset management, debt recovery, leasing, insurance and risk management should be documented if not already done so, published on the Intranet, and regularly reviewed and maintained on the Intranet thereafter.

Rationale for Recommendation:
The Systems Documentation and Walkthrough Testing review 2009/10 identified that the financial procedures for asset management, debt recovery, leasing, insurance and risk management had not been documented and published on the intranet.

Target Dates:
End August 2010.
End July 2011 (revised)
October 2011 (revised)
March 2012 – publish omitted procedures on Intranet
June 2012 (revised).

Current Position and Explanation for Slippage:
The current position is that there are a number of Financial Procedures currently under review as a result of the normal schedule of reviewing, audit recommendations, changes in operating procedures and other factors. Some of these have an impact on the Financial Scheme of Delegation. Financial Control are communicating any changes on an ad-hoc basis to those who may be affected and will be updating the version on the intranet once all of the changes are understood and agreed. The reason for slippage is the need to consult and gain agreement in certain areas, particularly where arrangements are changing (c.f. Capital procedures, review of the Constitution, CBC reorganisation, etc).

The revised target date is June 2012. By then the updated intranet version will be published with the known agreed changes.

Payroll 2009/10

Recommendation R2:

It should be ensured that timesheets and travel claims are appropriately approved prior to payment.

Rationale for Recommendation:

The authorised signatory list of managers is incomplete, which hinders the ability to check the authorisations on expenses and travel claims thoroughly.

Target Dates:

August 2010.

September 2011.(revised)

March 2012.(revised)

June 2012 (revised)

Current Position and Explanation for Slippage:

This action has been updated to incorporate anticipated actions in the SAP Optimisation project which may impact on the control mechanism for use of authorised signatories. These have been agreed as part of the Payroll audit for 2011/12.

a) Finance action - Review possibilities and timescales for the electronic approval system included in the SAP optimisation programme.

b) Finance actions - Based on results of this review, determine if interim signature approval list will need to be reinstated.

c) HR action - When an authorised signatory list is made available, this practice will be developed and maintained.

SWIFT Financials 2009/10

Recommendation R3:

The SWIFT IT team should provide reports of users who have not changed their passwords within the past 45 days to local management to confirm that access rights are still appropriate for the nominated users. Unused accounts should be disabled or removed.

Rationale for Recommendation:

The procedures for advising of leavers do not always take account of temporary staff. There were 1220 users on the SWIFT database but there is no assurance that they were all current and bona fide employees. The report of users who have not changed their passwords within the past 45 days is not used to establish whether access rights for those users are still appropriate.

Target Dates:

August 2010.
November 2011(revised)
End January 2012 (revised)
End March 2012 (revised)

Current Position and Explanation for Slippage:

This relates to the information as extracted by the Swipe Admin Report 54. The report is now available to use, and a reminder email to Team Leaders requesting them to access the report on a monthly basis is needed. The only task outstanding is to identify the recipients through interrogation of the system and then they will be notified.

Teachers' Pensions

Recommendation R4:

Monthly Return Summaries submitted by schools should be retained by HR and filed in date order with the TP2 and TP3 forms. Any non returns could then be identified and pursued with the schools.

Rationale for Recommendation:

The extent of non- returns and the ability to 'chase' these with schools has an impact on the completeness of LA records and CBC still has statutory responsibility for content of annual returns for Teachers Pensions.

Target Dates:

31 March 2011
1 October 2011(revised)
30 September 2012 (revised)

Current Position and Explanation for Slippage:

This recommendation is not now considered a practical way of meeting TP requirements due to the changing educational environment e.g. movement towards academies. A yearly reconciliation as part of the Annual Service Return compensates, to some extent, for any missing data.

Further work is ongoing as part of the work with schools on traded services and accommodating the impact of the trading position on the methods of obtaining the information necessary for CBC to discharge its statutory responsibilities.

SAP Access and Security (incl. IT DR) Managed Audit

Recommendation R5:

A Disaster Recovery Plan should be developed and approved. As a minimum, this should include;

- the identification and prioritisation of key IT systems
- the roles and responsibilities of relevant officers and third party suppliers
- a set of IT procedures which should be executed initially to react to crises/disaster
- escalation procedures
- salvage procedures that deal with retrieval of items from affected sites
- the recovery and reconfiguration of all IT and communication systems
- details of additional accounts where monies may be sourced to aid recovery efforts
- a schedule in respect of the testing of the plan

Rationale for Recommendation:

During 2009/10, there was no Disaster Recovery Plan. Recovery from the server failures in February 2010 gave highest priority to restoration of the IT infrastructure. Meetings and telephone conversations with Heads of Services and Directors were held to agree the recovery plan / priorities and time scales. No IT Disaster Recovery Strategy was found to be documented to describe the role and development of a Disaster Recovery Plan and to improve the recovery options of IT systems.

Target Dates:

December 2010.

December 2011 (revised).

September 2012 (revised)

Current Position and Explanation for Slippage:

Work has not yet commenced. The primary focus of the ICT Infrastructure work since Dec 10 has been the rectification of instabilities in the core technologies. The development of the DR Plan (outline and full) will be completed as part of the ICT Stability Project. The inclusion of this work within the ICT Stability Project reflects the dependency on a number of pre-requisites that will be deliverable by the project including standard operating procedures for design definition and implementation. The outline DR plan was due for completion during Dec 2011. Due to a re-sequencing of activities to address urgent and immediate corporate priorities this work will be undertaken in the second quarter of 2012 (once the core platforms are stable and future architecture has been defined) with the full DR Plan due by September 2012.