

Appendix C

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

Corporate Resources/ACE People and Organisations

Main Accounting System 2009/10

<p>Recommendation R1 :</p> <p>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.</p>
<p>Rationale for Recommendation:</p> <p>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.</p>
<p>Target Dates:</p> <p>End August 2010 End July 2011(revised) October 2011 (revised) March 2012 – publish omitted procedures on Intranet June 2012 (revised). September 2012 (revised) December 2012 (revised). April 2013 – only Asset Management now outstanding.</p>
<p>Current Position and Explanation for Slippage:</p> <p>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.</p> <p>The Insurance, Debt Recovery and Leasing Financial Procedures have all been updated and are on the Intranet as is the Risk Management Strategy.</p> <p>Asset Management Financial procedures have been drafted and are currently being reviewed within the organisation. It is anticipated that they will be published on the intranet before the end of April 2013.</p>

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)

End December 2012 (revised)

End April 2013 (revised)

End June 2013

Current Position and Explanation for Slippage:

Slippage in the implementation of this recommendation has occurred as the processing of travel and expense claims became part of the ESS/MSS implementation project. This project enables claims to be completed and authorised on-line with the authorisation of claims being a line manager responsibility based on the organisation structure. Travel claims went "live" on 25th February 2013 and timesheets are expected to follow in June 2013. No audit review has been undertaken on the new system yet. The manual completion and authorisation of claim forms is expected to continue in some service areas for the next year due to restricted access to the necessary ICT.

Teachers' Pensions

Recommendation R3:

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 (revised)
1 October 2011(revised)
30 September 2012 (revised)
31 March 2013 (revised)
30 June 2013

Current Position and Explanation for Slippage:

The above recommendation is not now considered a practical way of meeting TP requirements due to the changing educational environment e.g. movement towards academies.

It is recognised that there are some mitigating controls in place however following the decision to cease providing payroll services to schools, further work is now underway with external payroll providers for our maintained schools to implement a control mechanism to provide assurance that Teachers Pensions contributions have been accurately deducted and paid over. A proforma and associated details of this mechanism are being developed and are being embedded with payroll service providers via schools. The process has been agreed with all parties, including Teachers' Pensions. The collection of data will be monitored via schools and pensions returns are expected from April 2013 onwards.

A further audit review of Teachers Pensions has been included within the 2013/14 Internal Audit plan.

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

Recommendation R4:

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)

October 2012 (revised)

March 2013 (revised)

Please refer to presentation by the Head of Information Assets, elsewhere on the agenda.

Current Position and Explanation for Slippage:

Please refer to presentation by the Head of Information Assets, elsewhere on the agenda.