

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

Social Care, Health and Housing

Housing Repairs Commissioning

<p>Recommendation R1: Housing Repairs expenditure in QL and SAP should be regularly reconciled.</p>
<p>Rationale for Recommendation: There is no reconciliation between Housing Repairs expenditure in QL and SAP.</p> <p>Actions to resolve this are defined within an invoice review process. Three specific objectives are to be achieved:</p> <ol style="list-style-type: none"> 1) A robust interface between the SAP system and the QL system, so that these systems effectively function as one system within the Invoice Process. 2) A business process that includes pre-payment on account (subject to reconciliation) related to invoicing where work supplied is goods received and approved for payment, concurrent with the contractors process to provide an invoice for payment. 3) Updated procedures which define management accountability, including delegation of task related authority, to ensure that a robust reconciliation of Repairs works to invoices takes place.
<p>Target Dates: End September 2014 End March 2015 (revised) End June 2015 (revised) October 2015 (revised, self billing) January 2016.</p>
<p>Current Position and Explanation for Slippage:</p> <p>A technical interface and related business processes were designed and implemented to move commercial information from QL to SAP. During testing and live operation it has been determined that the 'technical link – business process combination' that has been implemented does not provide a 100% accurate and reconcilable commercial environment. Although the rate of error is very small, there are occasions where information can be mishandled. As such, it has been deemed prudent to review this environment and to develop a more robust data exchange between our QL and SAP systems. This work is now on going.</p> <p>Alongside this, a strategic review of the QL system is being undertaken to report in December 2015. The next test of data (as a reconciliation exercise) is likely in December 2015. The roll out to all contractors, as part of the Self Billing project will not commence until the data exchange between the two systems is robust and testing demonstrates that the reconciliation is 100% accurate. The revised milestone dates for an accurate reconciliation is therefore January 2016. Once an accurate test is complete, revised dates for the Self Billing project to roll out to all contractors will be reported to Audit Committee.</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 - October 2015

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. 2014/15 showed a further improvement with the difference reducing to approximately £125k.

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 for 2014/15.

A Teachers' Pensions Policy and Procedures have been developed and published which amplifies the process and requirements of data being provided to the Council on a monthly basis and clearly outlines the roles and responsibilities of the Council, the school and the payroll provider. The policy was published in Central Essentials, the schools weekly newsletter, in July and is available on the Schools Portal of the Council's website. The Policy will also be republished in the first Central Essentials newsletter for schools of the new academic year on the 11th September 2015. HR/Payroll providers receive Central Essentials; however each provider has also been sent the policy directly along with a covering letter of explanation and guidance.

<p>Recommendation R3: Payroll data should be transmitted securely.</p>
<p>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.</p>
<p>Target Dates: 30th September 2014 Revised - January 2015 for remaining providers Revised – June 2015 for remaining providers</p>
<p>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. There are periodic changes in payroll providers.</p> <p>There is an ongoing dialogue with each payroll provider, aimed to ensure that data is returned securely. A reminder in relation to secure data transfer is included in the revised policy statement and procedures.</p> <p>The Council continues to receive the data transfers as outlined above, however to ensure the data is as secure as possible a specific e-mail address of teachers.pensions@centralbedfordshrie.gov.uk has been set up in order that all communications relating to teachers' pensions are received through one source with access to the inbox limited to officers who manage Teachers' Pensions in the HR and Finance teams. All providers have been written to providing the TP Policy and in the covering letter have been informed that all data should be encrypted when sent to the Council by e-mail.</p>