

ISLE OF ANGLESEY COUNTY COUNCIL	
<b>Report to:</b>	Audit and Governance Committee
<b>Date:</b>	21 September 2017
<b>Subject:</b>	Outstanding Internal Audit Recommendations / Issues & Risks
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<b>Nature and Reason for Reporting:</b> This report provides an update on the status and detail of the outstanding risks that have been raised by internal audit.	

## 1. Introduction

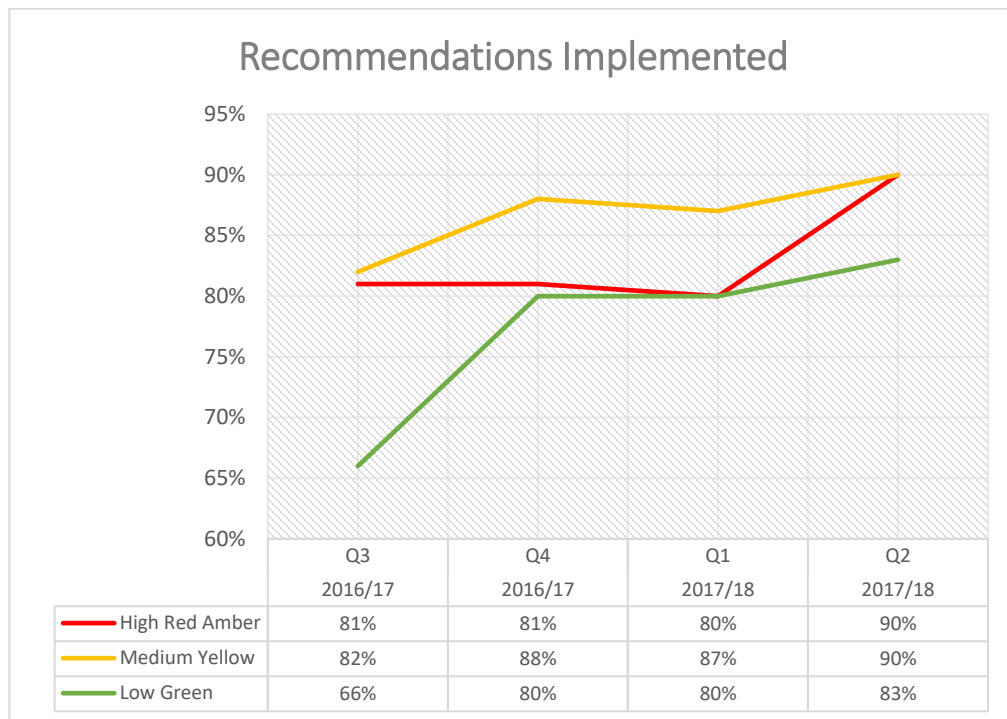
- 1.1. The Audit and Governance Committee requested details of all the outstanding recommendations at its meeting of 28 June 2017.

## 2. Recommendation

- 2.1. That the Audit and Governance Committee notes the Council's progress in addressing the internal audit risks raised since 1 April 2014.

### 3. Performance of Implementing Outstanding Internal Audit Recommendations

- 3.1. As part of the new internal audit approach, we have moved away from making recommendations to raising 'Issues' and 'Risks'. Previously, the recommendations were graded High, Medium and Low. Issues / Risks are now graded in accordance with the Council's risk management framework so that internal audit work is aligned to the Council's risk appetite.
- 3.2. To encourage management to have ownership for the risks, we place the responsibility on them to develop the action to address the issues / risks we have identified.
- 3.3. The process for following up is similar to the previous approach; we monitor the addressing of the risks in the same way as we would monitor the implementation of recommendations. However, we will not clear the risk until we are satisfied that the risk no longer remains.
- 3.4. To provide the Committee with trend information, the graph below highlights the performance in implementing the recommendations / addressing the risks:



- 3.5. As can be seen, the Council has steadily improved its performance over the last 12 months.

## 4. Current Outstanding Recommendations / Risks

4.1. Currently, as at the 7 September 2017, the Council has the following outstanding recommendations / risks and issues (detailed in [Appendix A](#)):

	High	Red	Amber	Medium	Yellow	Low	Green	Totals
Total Implemented	75	5	27	299	28	180	11	<b>624</b>
Total Not implemented	4	2	6	30	7	37	1	<b>89</b>
Total	79	7	33	329	35	217	12	<b>713</b>
% Implemented	<b>95%</b>	<b>71%</b>	<b>82%</b>	<b>91%</b>	<b>80%</b>	<b>83%</b>	<b>92%</b>	<b>88%</b>
<b>% High Red Amber Implemented</b>	<b>90%</b>							
<b>% Medium Yellow Implemented</b>				<b>90%</b>				
<b>% Low Green Implemented</b>							<b>83%</b>	

## Appendix A – Outstanding Recommendations / Risks

All High, Red and Amber Rated Internal Audit Recommendations Open with target implementation date up to 31/08/2017

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
<b>Finance</b>						
1	System Controls - Logical Access and Segregation of Duties 1961 2014/15	<p>8.3 In line with best practice and the Council's Financial Procedure Rules the following segregation of duties should be applied in the following Council systems:</p> <p>Debtors &amp; Ledger – Cashier's access levels to the debtor system and ledger should be reviewed to ensure that appropriate segregation of duties is maintained between those receiving income and those recording income.</p> <p>Reconciliations, including debtor system, cash receipting and bank reconciliation should be reviewed by an independent employee to ensure accuracy.</p> <p>Adjustments/credit notes/write offs to debtors should be reviewed and approved by an employee who does not have responsibility for recording these transactions.</p> <p>Creditors – The Supplier amendments report should be reviewed by a supervisory level employee who does not have access to perform changes to supplier details, recording of invoices, approving invoices and authorising payments.</p> <p>Payroll / HR Establishment – functions should be restricted to officers who do not have access to process payroll or those establishment records set up by payroll must be reviewed by an independent employee to ensure integrity. The officer responsible for executing the payroll run should be independent from processing payroll to ensure to ensure integrity is maintained.</p>	08/09/14	31/12/15 – changed from 31/12/14	Head of Resources.	<p>Officer Review – For the financial systems the responsibility to ensure adequate segregation of duties will be included in appropriate job descriptions following the scheduled restructuring of the Finance Service.</p> <p>Debtors / Ledger / Creditors – The implementation concerning the financial system will be part of the CIVICA relaunch.</p> <p>Payroll – Establishment and Payroll duties to be segregated within Payroll system following liaison between S151 Officer and Head of Profession – HR.</p> <p>Asset Register has been completed.</p> <p><b>Currently undergoing a follow up review.</b></p>

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
		Exception reports should be run and checked by a supervisory level (independent) employee back to source documents. The variance reports should be checked by a supervisory level employee (independent) to ensure accuracy. Access rights of all HR / Payroll system users should be reviewed to ensure appropriateness, in particular the officer responsible for reconciling payroll and reviewing.				
2	Affordable Housing, Houses into Homes, Bridging Loan Scheme Follow Up 079 2016/17	6.2a Interest accrued from the payments of interest owing and the accrued interest on the borrowing from the Bridging Loan Scheme should be recovered under the terms and conditions stated in the Plot 22, Nant y Pandy, Llangejni facility agreement.	07/12/16	07/12/16	Revenues & Benefits Manager	Re-iterated from Affordable Housing Report 025 2015/16 (14/12/15). Original target date: 31/12/15
<b>Adults Services</b>						
3	Partnerships – Governance Arrangements Follow Up 077 2016/17	3.2b Service Risk Registers, as appropriate should reflect risks in relation to partnership working.	21/12/16	30/06/17	Head of Adults Services	Re-iterated from Partnerships – Governance Arrangements 003 2015/16. Original target date: 31/05/16
4	Out of Hours Standby Arrangement 073 2016/17	1.2a Services should ensure that standby schemes are operated in accordance with the Council's 'Standby, On call and Call out' policy and that rates claimed for standby duty reflect the current payment scheme rates.	15/12/16	31/12/16	Head of Adults Services	
5	Out of Hours Standby Arrangement 073 2016/17	3.2 In accordance with the Council's Smarter Working programme services should review current arrangements for the operation of standby schemes to ascertain whether arrangements employed continue to be effective and provide value for money.  A regular standby system should only operate where there is a consistent and sustained	15/12/16	31/12/16	Head of Adults Services	

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
		requirement to provide services / response outside of core hours.				
<b>Children Services</b>						
6	Partnerships – Governance Arrangements Follow Up 077 2016/17	3.2b Service Risk Registers, as appropriate should reflect risks in relation to partnership working.	21/12/16	30/06/17	Head of Children Services	Re-iterated from Partnerships – Governance Arrangements 003 2015/16.  Original target date: 31/05/16
7	Child Care Court Orders under the PLO 044 2016/17	5.1 Timescales for the actions necessary by parents to avoid proceedings should be stated in the Letter Before Proceedings.	27/01/17	31/03/17	Service Manager Operations	Team Managers to review, update PLO contract to ensure template identifies timescales.  <b>Currently undergoing a follow up review.</b>
8	Child Care Court Orders under the PLO 044 2016/17	7.2 The Care Proceedings, Public Law Outline and Legal Matter 2016 should be adhered to when conducting pre-proceedings meetings, by stating timescales and review dates for relevant actions.	27/01/17	31/03/17	Service Manager Operations	Team Managers to ensure review dates to be included in contract of expectations template.  <b>Currently undergoing a follow up review.</b>
9	Child Care Court Orders under the PLO 044 2016/17	10.1 A formal template of Letter Before Proceedings, which informs parents that decision, has been made to initiate court proceedings should be developed and shared with all relevant officers to ensure relevant information is included.	27/01/17	28/02/17	Service Manager Operations	Team Managers to review template for letter alongside legal advisor input.  <b>Currently undergoing a follow up review.</b>
10	Child Care Court Orders under the PLO 044 2016/17	10.2 Letters Before Proceedings (where a decision has been made to initiate Court proceedings) should be signed by the Team Manager. A copy should be sent to the Social Worker and Legal Section and a copy kept on child(ren)'s files on RAISE.	27/01/17	28/02/17	Service Manager Operations	This is called notice of intention to issue. Need to be template letter.  TM/Legal to complete letter template.  Template to be launched and uploaded onto RAISE.  <b>Currently undergoing a follow up review.</b>
11	Child Care Court Orders under the PLO 044 2016/17	11.2 It should be ensured that support worker visits are conducted in accordance with the plan to ensure the welfare of a child/children whilst remaining in the care of their parents during court proceedings.	27/01/17	31/03/17	Support Service Manager	Support work team leader to ensure all cases requiring support worker have detailed plan, outlining aim, timescales and review mechanism. Support work team leader to devise mechanisms of ensuring complained with plans by support workers.

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
						Team Leader and Team Managers to agree process of above and system to highlight non-compliance / engagement. <b>Currently undergoing a follow up review.</b>
12	Child Care Court Orders under the PLO 044 2016/17	12.1 It should be ensured that all documents are added to RAISE accurately, promptly and cloned to relevant siblings' files.	27/01/17	31/03/17	Service Manager Operations	<b>Currently undergoing a follow up review.</b>

**Medium and Yellow Rated Internal Audit Recommendations Outstanding with target implementation date up to 31/08/2017**

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
<b>Corporate</b>						
13	Information Governance 009 2015/16	1.2b Managers should review running contracts involving a third party contractor processing personal data on behalf of the Council to determine whether a Data Processing Agreement should be imposed on the contract.	21/10/15	30/09/15	Corporate Information Officer	<p>Update 10/02/16 – Work has commenced on this issue, however recommendations from the Information Commissioner's Office in respect of procurement of services will require a wider review of the data protection safeguards required in the procurement of services involving personal data. The review required by the ICO is time sensitive- this needs to be done before the recommendation can be completed. The target date should be amended.</p> <p>Update 15/06/16 - No progress as efforts are currently directed towards ensuring DPA is included in all relevant new/ future contracts. However, the Corporate Information Officer has been in meetings with the Procurement section and is hoping to present a report to the SLT regarding a checklist for contracts in the near future.</p> <p>Update 25/08/16 – The Corporate Information Officer has sought advice from the Procurement Solicitor whether the DPA is adequate or requires revision.</p>
14	Information Governance 009 2015/16	1.2c SIRO should ensure that all 'Category 1' contracts operated by the Council are covered by DP Agreements in accordance with ICO recommendations.	21/10/15	30/09/15	Corporate Information Officer	<p>Update 15/06/16 - This recommendation is the responsibility of the Information Asset Owners/ Penaethiaid. The SLT have received a report to raise awareness of this issue. A checklist is in the process of being completed as a tool to ensure important elements are not missed when drawing a contract.</p> <p>Update 25/08/16 – The Corporate Information Officer has sought advice from the Procurement Solicitor whether the DPA is adequate or requires revision.</p>

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
						Update 21/10/16 – Work on revising the DPA has commenced.
15	Risk Management Framework & Top 5 Risks Follow Up 062 2016/17	6.1 Heads of Services should ensure that Service Delivery Plans are submitted promptly and within deadline with all sections completed including links to Risk Registers.	27/07/16	31/03/17	Business Planning & Programme Manager	<p>Re-iterated from Risk Management Framework &amp; Top 5 Risks 011 2015/16.</p> <p>Original target date: 31/03/16</p> <p>The SLT have agreed to instruct adherence to corporate timelines for Service Delivery Plan. Business Planning &amp; Programme Manager to remind Service of timelines Autumn 2016.</p> <p>Update 31/08/17 – 89% of SDPs submitted with all sections completed. Translation of SDPs required prior to publication to Monitor. To be completed during Q2. Continual annual efforts undertaken to improve adherence to business planning timescales.</p>
16	Corporate Safeguarding Arrangements 053 2016/17	2.5c Heads of Service should request up to date information in relation to the % of staff that require a DBS certificate for their jobs with a DBS certificate in place on at least a quarterly basis and analyse the information accordingly to assess compliance with DBS policy / seek and gain assurances that risk assessments are being completed as appropriate otherwise. The DBS scorecard data should be updated each quarter to make the check meaningful and ensure accurate data is reported and monitored.	09/09/16	01/07/17	Programme, Business Planning & Performance Manager	First follow up 161753f1 17/07/17 - The corporate scorecard 2016/17 includes performance data for the % of staff with satisfactory DBS disclosure (if required within their role) appearing as item 12 on the People Management section. However, no quarterly data has been reported on the scorecard for 2016/17 to date.
17	Corporate Safeguarding Arrangements 053 2016/17	<p>7.1a The corporate scorecard should include the obtaining and checking of references in relation to regulated activity posts and take up of safeguarding training to further enhance monitoring of the Council's compliance with safe recruitment policies.</p> <p>The corporate scorecard should also be extended to include whether formal risk assessments are completed and measures in</p>	09/09/16	30/06/17 changed from 31/12/16		Discussions with the Safeguarding Manager and Business Planning, Programme and Performance Manager propose that the indicator's above should in the first instance be collected and collated by the Corporate Safeguarding Board (CSB) to ensure validity of process and accuracy of data prior to submission onto the public facing corporate scorecard. The CSB should thereafter be able to hold services to account for implementation of

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		place before an employee starts work in exceptional circumstances where a DBS disclosure is not to hand.				<p>such processes and confirmation of the associated data. Following the maturity of the said process it is proposed that the above detail is included within the scorecard. This proposal is to be discussed at the CSB for approval.</p> <p>Update 29/03/17 - To be included in Corporate Scorecard for 2017/18. 30/06/2017 and quarterly monitoring thereafter.</p> <p>First follow up 161753f1 17/07/17 – To be included in corporate scorecard for 2017/18.</p>
<b>Finance</b>						
18	Affordable Housing, Houses into Homes, Bridging Loan Scheme Follow Up 079 2016/17	2.5c Duplicate debtors should be removed from the Debtors System.	07/12/16	30/06/17	Revenues & Benefits Manager	<p>Re-iterated from Affordable Housing Report 025 2015/16. New debtors are authorised by the Income Officer - this avoids creation of new duplicate debtors. The removal of old duplicate debtors is still an on-going process. Process has been identified on how to successfully transfer data to a single debtor as regards duplicate debtors</p> <p>Original target date 31/12/15</p>
19	Affordable Housing, Houses into Homes, Bridging Loan Scheme Follow Up 079 2016/17	2.6 Council Tax should ensure an annual review is undertaken on all empty properties and exempt properties listed on the Council Tax System to ensure that the system is correct, up to date and charges have been applied where necessary, including the discretion to apply a council tax premium of up to 100% of the standard council tax charge on second homes should they wish to do so in future.	07/12/16	01/04/17	Revenues & Benefits Manager	<p>Re-iterated from Affordable Housing Report 025 2015/16.</p> <p>Original target date 01/04/16</p>
20	Affordable Housing, Houses into Homes, Bridging Loan Scheme 025 2015/16	4.1b Reconciliations of the commuted sums should be carried out on a monthly basis to ensure that these are complete and have been accurately recorded.	14/12/15	31/12/16	Finance Manager	

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
21	Sundry Debtors Follow Up 051 2015/16	3.1a Recovery action should be taken in line with the Council's Sundry Debtor Billing, Collection and Recovery Policy.	20/06/16	31/12/16	Revenues & Benefits Manager	Re-iterated from Sundry Debtors 1982 2014/15 Original target date: 30/04/15 <b>Currently undergoing review</b>
22	Sundry Debtors Follow Up 051 2015/16	3.1b Sundry debtor accounts subject to recovery suspension should be reviewed on a regular basis and a time limit set for services to answer customer queries before the income is removed from service income codes.	20/06/16	31/12/16	Revenues & Benefits Manager	Re-iterated from Sundry Debtors 1982 2014/15 Original target date: 30/06/15 <b>Currently undergoing review</b>
23	Sundry Debtors Follow Up 051 2015/16	3.2a Aged invoice reports should be run on a regular basis in order to identify any trends and also to evaluate the effectiveness of the collection and recovery of outstanding debts within the Authority.	20/06/16	31/12/16	Revenues & Benefits Manager	Re-iterated from Sundry Debtors 1982 2014/15 Original target date: 30/09/15 <b>Currently undergoing review</b>
24	Sundry Debtors Follow Up 051 2015/16	3.4 The following procedures should be introduced in order to provide additional controls over account suppressions:  The CIVICA facility to set appropriate time limits on suppressions should be used in all cases.  Reason for suppression of recovery action should be appropriately recorded within the system notes facility.  A report of all suppressions should be reviewed by a relevant officer on a regular basis in order to ensure that all reasons for suppressions are on- going.  Documentation in support of suppressions should be retained on file giving reason for suppression including the name and signature of the officer authorising the suppression .	20/06/16	31/12/16	Revenues & Benefits Manager	Re-iterated from Sundry Debtors 1982 2014/15 Original target date: 30/06/15 <b>Currently undergoing review</b>
25	Sundry Debtors Follow Up 051 2015/16	4.1 The Sundry Debtors system and the General Ledger should be reconciled on a monthly basis promptly from period end.	20/06/16	31/12/16	Revenues & Benefits Manager	Re-iterated from Sundry Debtors 1982 2014/15 Original target date: 30/04/15 <b>Currently undergoing review</b>

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
26	Non-Domestic Rates 037 2015/16	3.2 In view of current resources, management should assess the level of assurance and associated risk for each category of relief / exemptions operated and make resources accordingly available if necessary to ensure that targets for visits of exempt / void properties can be met thereby minimising any potential loss of revenue to the Council.	30/03/16	31/03/17 – changed from 01/09/16	Revenues & Benefits Manager	Will be addressed as part of the re-structuring process currently being undertaken; Enquiry Officer on secondment will be returning to the section with effect from 01/04/16; Funding for new Enquiry post agreed by the Executive in relation to the administration and enforcement of the new Council Tax premium.  Update 31/10/16 – Council Executive on 17/10/16 agreed to fund new permanent Enquiry Officer post from April 2017 to be paid from additional income raised from CTAX premiums. Current temporary lower graded post to be funded from contingency during rest of 2016/17. New structure currently being implemented and Enquiry Officer roles amended to be Revenue and Benefit specific not generic as previous. Review 31/03/17.
27	Insurance Arrangements 074 2016/17	3.1.7 It should be ensured that insurance recharge premiums are raised promptly in accordance with the leasing agreement.	15/11/16	31/12/16	Revenues & Benefits Manager	
28	PCI DSS Compliance 066 2016/17	2.1b A record of all employees with responsibilities for processing card payments and attendance at formal PCI DSS training sessions should be maintained.	21/09/16	31/03/17	Revenues & Benefits Manager	
29	Business Continuity Follow Up 081 2016/17	1.3 Services should ensure that Business Continuity and Emergency Planning arrangements are up to date and operational; the Service Delivery Plans should contain Business Continuity and Emergency Planning arrangements.	17/01/17	01/04/17	Head of Resources	Re-iterated from Business Continuity Management 007 2015/16  Original target date 31/12/15
<b>Housing</b>						
30	Business Continuity Follow Up 081 2016/17	1.3 Services should ensure that Business Continuity and Emergency Planning arrangements are up to date and operational; the Service Delivery Plans should contain	17/01/17	30/04/17 changed from 01/04/17	Head of Housing	Re-iterated from Business Continuity Management 007 2015/16  Original target date 31/12/15  Update 28/03/17 – The Service Business Team is currently working on this recommendation. They

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
		Business Continuity and Emergency Planning arrangements.				envisage that this recommendation will have been actioned by the 30 <sup>th</sup> of April 2017.
<b>Children's Services</b>						
31	Child Care Court Orders under the PLO 044 2016/17	11.1a The Agency Decision Maker process should be looked at in an effort to shorten the process.	27/01/16	31/03/17	Permanency Consultant Social Worker	<b>Currently undergoing a follow up review.</b>
32	Child Care Court Orders under the PLO 044 2016/17	11.1b A deputy should be appointed as Agency Decision Maker in the absence of the Head of Service.	27/01/16	31/03/17	Permanency Consultant Social Worker	<b>Currently undergoing a follow up review.</b>
33	Child Care Court Orders under the PLO 044 2016/17	14.1a A request should be made to the Human Resources Team for officers to attend the Information Governance training if they have not already done so.	27/01/16	31/03/17	Service Manager Operations	Service Manager Operations to ensure training took place on 02/17 and all managers attended. <b>Currently undergoing a follow up review.</b>
34	Business Continuity Follow Up 081 2016/17	1.3 Services should ensure that Business Continuity and Emergency Planning arrangements are up to date and operational; the Service Delivery Plans should contain Business Continuity and Emergency Planning arrangements.	17/01/17	01/04/17	Head of Children Services	Re-iterated from Business Continuity Management 007 2015/16 Original Target Date 31/12/15
<b>Legal Services</b>						
35	Business Continuity Follow Up 081 2016/17	1.3 Services should ensure that Business Continuity and Emergency Planning arrangements are up to date and operational; the Service Delivery Plans should contain Business Continuity and Emergency Planning arrangements.	17/01/17	01/04/17	Head of Council Business	Re-iterated from Business Continuity Management 007 2015/16 Original target date 31/12/15
<b>Planning</b>						
36	Building Regulations Fees – Inspection & Enforcement 061 2016/17	1.4a The Team Leader Building Control should develop procedures for identifying and dealing with enforcement / potential breaches resulting in enforcement of Building Regulations to ensure compliance with Building Regulations and to maintain standards of construction.	31/08/16	31/08/17 changed from 31/12/16	Team Leader Building Control	Follow up review found recommendation was not implemented (report issued 12/04/17).

Ref	Report	Recommendation	Date Raised	Agreed Target Date	Responsible Officer	Comments
37	Building Regulations Fees – Inspection & Enforcement 061 2016/17	1.4b The service should explore the viability of electronic forms for notification of alleged breaches resulting in enforcement.	31/08/16	31/08/17 changed from 31/12/16	Team Leader Building Control	Follow up review found recommendation was not implemented (report issued 12/04/17).
38	Building Regulations Fees – Inspection & Enforcement 061 2016/17	2.9 A periodic check should be undertaken to ensure Building Control income coded to the ledger is in accordance with the level of income recorded as collected and / invoiced as per the Building Control (CIVICA) system.	31/08/16	31/08/17 changed from 31/12/16	Team Leader Building Control	Follow up review found recommendation was not implemented (report issued 12/04/17).
<b>Learning</b>						
39	Business Continuity Follow Up 081 2016/17	1.3 Services should ensure that Business Continuity and Emergency Planning arrangements are up to date and operational; the Service Delivery Plans should contain Business Continuity and Emergency Planning arrangements.	17/01/17	01/04/17	Head of Learning	Re-iterated from Business Continuity Management 007 2015/16  Original target date 31/12/15
<b>Education</b>						
40	Cash – Ysgol Llanfairpwll 032 2015/16	1 If the system of cash collection via lockable post boxes within each classroom at Llanfairpwll Primary School proves successful then consideration should be given to adopting this system as best practice in all primary schools on the Island to ensure that school monies can be deposited securely.	24/02/16	30/09/16	Education Officer	Education Officer (Primary Schools) and Head teacher to consider bringing this matter to the attention of other Head teachers via Strategic Group to raise awareness / share lessons learned from this experience.  Update 31/10/16 – Education Officer to share Ysgol Llanfairpwll's experiences with the Strategic Group and then to all schools on the basis of Ysgol Llanfairpwll's feedback, which are:  <ol style="list-style-type: none"> <li>1. Are there lockable post boxes in the classes? Yes</li> <li>2. If yes, are they effective? ~YES VERY EFFECTIVE</li> <li>3. Should we promote them to all schools? YES</li> </ol>

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						4. If not, for what reason? You need to buy good quality ones, which comes at a cost to the school.
41	Ysgol Gynradd Bodedern 029 2015/16	5.6.1 The Governing Body Institution should formally appoint the auditor of the School Fund and this should be documented in the minutes of the meeting.	29/02/16	31/10/16	Head Teacher	
42	Ysgol Gynradd Bodedern 029 2015/16	5.7.1 The school should register with the Information Commissioner in accordance with the Data Protection Act 1988.	29/02/16	31/03/16	Head Teacher	
43	Ysgol Talwrn 030 2015/16	4.6.1 A risk assessment should be undertaken to identify risks associated with responding to the security alarm.	15/03/16	31/03/16	Head Teacher	
44	Ysgol Llanfair PG 057 2016/17	4.5.1 Driver records should be updated annually and every member of staff required to complete a form – Declaration for Drivers of Council or Private vehicles.	15/06/16	30/06/16	Head Teacher	
45	Follow-up of School Audits (Ysgol Bodorgan) 050 2015/16	3.1.10 It should be ensured that budgeting matters are regularly discussed by the Governing Body. It is recommended that Finance is included on the agenda in each meeting to ensure it is discussed and that the Finance sub-panel report to the full committee.	15/06/16	31/07/16	Head Teacher	New recommendation. Update 14/03/17 – Acting Head Teacher to ensure Finance is part of the agenda for each meeting.
46	Follow-up of School Audits (Ysgol Bodorgan) 050 2015/16	3.1.18 The Governing Body Constitution should comply with the relevant statutory requirements.	15/06/16	30/06/16	Head Teacher	Re-iterated from recommendation 4.7.1 in the 2013/14 audit report (1918 2013/14). Original target date 31/01/14.  Update 14/03/17 – 1 short due to lack of interest, but 1 parent recently put forward and will be discussed in next meeting.
47	Ysgol Cemaes Follow Up 065 2016/17	4.1.3 The school should follow the Education Departments guidance for the recovery of school income debt and undertake prompt action to ensure the debt does not increase to a level where the parent are unable to pay.	19/09/16	23/09/16	Head Teacher	Re-iterated from Ysgol Cemaes 028 2015/16 Original target date: 31/01/2016.

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48	Ysgol Cemaes Follow Up 065 2016/17	4.2.1 The school should complete a notice of order form beforehand on every occasion, not after receipt of the invoice or goods. In a case of an emergency, it is possible to order verbally and release a written order the following working day.	19/09/16	19/09/16	Head Teacher	Re-iterated from Ysgol Cemaes 028 2015/16 Original target date: 31/01/2016.
49	Ysgol Cemaes Follow Up 065 2016/17	4.2.2 The relevant boxes on the notice of order form should be completed before payment, in accordance with prescribed procedure, to evidence that the pre-authorisation checks have been completed and to provide an audit trail. The only exception is in an emergency. In this case, the form should be completed and authorised the following working day.	19/09/16	19/09/16	Head Teacher	Re-iterated from Ysgol Cemaes 028 2015/16 Original target date: 31/01/2016.