

ISLE OF ANGLESEY COUNTY COUNCIL	
REPORT TO	AUDIT AND GOVERNANCE COMMITTEE
DATE	27 JULY 2016
SUBJECT	PROGRESS REPORT ON INTERNAL AUDIT 1 APRIL 2016 TO 30 JUNE 2016
LEAD OFFICER	HEAD OF INTERNAL AUDIT – MIKE HALSTEAD
CONTACT OFFICER	AUDIT MANAGER - SIONED PARRY
<p>Nature and reason for reporting - To comply with the requirements of the UK Public Sector Internal Audit Standards and the CIPFA UK Standards which came into force on 1 April 2013, whereby the Head of Audit is required to report periodically to the Audit & Governance Committee on the Internal Audit Service's performance relative to the 2016/17 Audit Plan and consider Internal Audit performance measures on a quarterly basis.</p>	

1. INTRODUCTION

- 1.1 This report is produced in compliance with the Terms of Reference of the Audit and Governance Committee, whereby the Committee should review progress in delivering the Internal Audit Plan and Internal Audit Strategy through the receipt and consideration of quarterly progress reports.
- 1.2 The report analyses the performance of the Internal Audit Service for the period 1 April 2016 to 30th June 2016 and is supported by **Appendices A to F** detailing progress against performance targets for 2016/17 and the work undertaken by the Service during this period.
- 1.3 A revised Strategic Plan for the three-year period 2016/17 to 2018/19 was submitted and approved by the Audit and Governance Committee at a meeting on the 15 March 2016. The resulting 2016/17 Operational Plan provides a balanced plan; which spreads audit coverage widely and enables the examination of a number of areas, which have not been subject to audit review in recent years.

2. RECOMMENDATION

- 2.1 Members are asked to consider and provide comment on the assurance provided to the Audit and Governance Committee in this report regarding the internal control, risk management and corporate governance processes that are in place to manage the achievement of the Authority's objectives.

3. BACKGROUND INFORMATION

3.1 Internal Audit Performance 1/4/16 to 30/6/16

- 3.1.1 An analysis of the work and performance of the Internal Audit Service has been undertaken for the period 1/4/16 to 30/6/16. There were 6 audit projects of varying complexity in respect of 2015/16 that were not completed or issued by 31/3/16 and constitute work in progress as follows:

- DLO Stock Check
- Safeguarding
- Child Court Orders
- Primary Schools Follow Up
- Housing Benefit Key Controls
- Sundry Debtors

3.1.2 The amount of work allocated to work in progress during 2016/17 to the end of June accounts for **62.44 days** and will be met from closure of previous year's work contingency.

3.1.3 A schedule of performance targets for the period ending 30/06/16 is attached in **Appendix A**. It should be noted that the requirement for the Service to complete all work in progress in respect of 2015/16 has had little impact on the number of audits performed during this period.

3.2 Additional Unplanned Work

3.2.1 There has been no additional unplanned work during the period 1 April 2016 to 30 June 2016.

3.3 Statement of Assurance

3.3.1 The Head of Audit is required to provide the Audit and Governance Committee with an opinion on the overall adequacy and effectiveness of the Authority's governance, risk management systems and internal control environment to comply with the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note. The overall opinion is one of the assurances used by the Authority in preparing the Annual Governance Statement required under the Accounts and Audit Regulations.

3.3.2 The audit opinions on the assignments performed during the year to date have been categorised as follows:

- Substantial Assurance
- Reasonable Assurance
- Limited Assurance
- Minimal Assurance

3.3.3. In support of the audit opinions, the recommendations made during the year have been categorised as High, Medium and Low priority, as was approved by the Audit and Governance Committee on the 27 July 2015. Definitions of the risk ratings of recommendations and the audit opinions are attached in **Appendix B**. Consideration will be given to align the Internal Audit recommendation risk ratings with the Authority's Risk Management Matrix further embedding the risk management process in the Authority. Committee approval will be sought at a future date.

3.3.4 A summary of all audit assignments completed during the year to date including work in progress from 2015/16 is attached in **Appendix C**. The schedule summarises the audit opinions and recommendations in respect of each area reviewed and will form the basis of the opinion contained in the Annual Statement of Assurance of the overall adequacy and effectiveness of the Authority's governance, risk management and internal control framework for 2016/17. Since the 1 April 2016, two final reports have been issued from the 2015/16 Internal Audit Operational Plan and six from the 2016/17 Operational Plan.

3.3.5 Two of the planned audits completed during the first quarter are assessed as not providing positive levels of assurance. During the period 1 April 2016 to 30 June 2016 the Housing

Benefit – Key Controls and the Building Regulation Fees – Inspection and Enforcement Regimes were both assessed as providing Limited Assurance. Details of the audits are summarised in **Appendix C**.

3.4 Audit Follow Ups and Recommendation Tracking

3.4.1 The UK Internal Audit Standards require Internal Audit to follow up management actions arising from its assignments. The implementation of agreed audit recommendations is the responsibility of management not Internal Audit. Internal Audit's responsibility is to report the position.

3.4.2 The Follow Up and Monitoring Process outlined in a report to the Audit and Governance Committee on 8 December 2015 has been introduced to improve the monitoring and reporting of progress in implementing agreed recommendations.

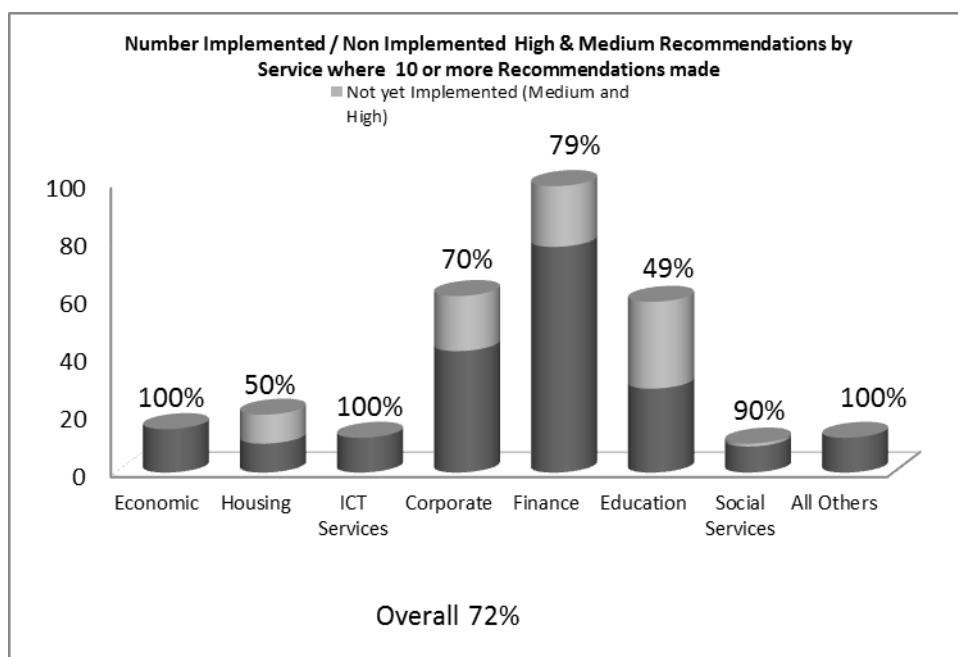
3.4.3 **Table 1** below summarises the implementation of recommendations as at 30 June 2016:

Table 1 - Status of agreed recommendations as at 30/6/2016				
Status	High	Medium	Total	%
Complete	42	165	207	72%
Outstanding	12	68	80	28%
Total	54	233	287	100%

3.4.4 Recommendations are currently rated as high, medium or low according to the perceived risk as outlined in **Appendix B**. Those rated low are not subject to formal follow up by Internal Audit and are not included in this analysis. The percentage implementation rate as at 30 June 2016 was **72%** of 'high' and 'medium' recommendations having been recorded as implemented.

3.4.5 A graph showing the breakdown of recommendation implementation by Service is provided in **Table 2** below:

Table 2



- 3.4.6 A copy of all outstanding High and Medium recommendations is included in **Appendix D**.
- 3.4.7 A schedule of the 3 follow up audits conducted during the period 1 April 2016 to 30 June 2016 is attached at **Appendix E**. It demonstrates the number of recommendations accepted and subsequently implemented by management in each area, together with a revised audit opinion regarding the adequacy of the internal control environment.

3.5 Referrals

- 3.5.1 In addition to the assurance services agreed with and provided to assist management in meeting the objectives of the Authority, Internal Audit also undertake a range of referrals/ consultancy services which include:
- Advice and guidance to management in respect of a range of issues, including system implementation, compliance with policies regulations and procedures and internal control requirements;
 - Training;
 - Special investigations including fraud related work.
- 3.5.2 The number of planned days for referrals/consultancy during the year amounts to 150 days with **39.26** days spent on this work up to the end of June 2016.
- 3.5.3 A summary of special investigations undertaken by Internal Audit during the period 1 April 2016 to 30 June 2016 is included in **Appendix F** and amounts to **37.70** days.

3.6 Sickness Absence

- 3.6.1 The Service manages sickness absence in compliance with the Authority's Sickness Absence Policy. Sickness accounted for **5 days** absence up to the period ending 30 June 2016 against an annual target of 45 days.

4. INTERNAL AUDIT FORWARD WORK PROGRAMME

Scheduled Review Title	Service Area	Current Status
Child Care Court Orders WIP 2015/16	Children's Services	Work in Progress
Corporate Safeguarding WIP 2015/16	Corporate	Draft to be reviewed
Extra Care Housing – Commissioning Procedures	Adult Services	Work in Progress
Building Control Services	Regulation & Economic Development	Work in Progress

5. CONCLUSION

- 5.1 An analysis of the Internal Audit Service's performance for the period 1 April 2016 to 30 June 2016 demonstrates that performance levels are on target. However, the ability of the Service to achieve the 2016/17 Operational Plan will be dependent on the level of demand for audit resources in respect of referrals, unplanned work prior to the year end and sickness absence levels.

INTERNAL AUDIT PERFORMANCE TARGETS 2016-17

APPENDIX A

Description	IOAC Actual 2013/14	IOAC Actual at 31/3/15	IOAC Actual at 31/3/16	IOAC 2016/17 Target	IOAC Actual at 30/6/16	Wales Average 2014/15
1. % Planned Audits Completed	81%	92%	60.32%	80%	24.19%	83%
2. Number of Audits	51	46	38	60	15	106
3. % Clients responses 'Satisfied'	100%	100%	100%	100%	100%	98%
4. % Recommendations accepted	100%	100%	98%	100%	100%	99%
5. % Implementation of High & Medium Recommendations at Follow up audits	46%	49%	74%	85%	72%	N/A
6. % Audits completed within planned time	N/A	N/A	78.95%	90%	66.67%	69%
7. % Directly chargeable time against total available	N/A	N/A	59.74%	70%	59.92%	65%
8. Average days from closing meeting to issue of draft report	N/A	N/A	6.61 days	7 days	7.85 days	7.6 days
9. Average days between response to draft and final report issue	N/A	N/A	2.41 days	2 days	3.57days	1.8 days
10. Average actual cost per directly chargeable audit day	£245	£238	£318	£250	£280	£249
11. No. Audit Staff	5.5	5.6	5.68	5	5.68	8.2
12. % staff leaving	0	0	0	0	0	12%

JUNE 2016

AUDIT RECOMMENDATIONS AND THE AUDIT OPINION

1. DEFINITIONS OF ASSURANCE RATINGS

New assurance level definitions for 2015/16 are clearer and more precise and bring into play the priority of recommendations made. They are:

LEVELS OF ASSURANCE	DEFINITION
SUBSTANTIAL ASSURANCE	Arrangements for governance, risk management and internal control are good. No or only low impact management action is required. No high and a maximum of 2 medium priority recommendations are made.
REASONABLE ASSURANCE	Arrangements for governance, risk management and/or internal control are reasonable. Management action of moderate to low impact is required. No high priority recommendations are made.
LIMITED ASSURANCE	Arrangements for governance, risk management and internal control are limited. Management action of high to moderate impact is required. A number of high and/or medium priority recommendations are made.
MINIMAL ASSURANCE	Arrangements for governance, risk management and internal control are significantly flawed. High impact management action is required in a number of areas. A significant number of high priority recommendations are made.

2. Definitions of Recommendation Priorities

Definitions of the priorities used for recommendation have been made to improve consistency within the audit team and help the level of understanding by the report recipient. They are:

RECOMMENDATION PRIORITY	DEFINITION
High	Significant action required relating to the absence if or non-compliance with fundamental control processes creating the potential for significant governance issues, malpractice, risk or error to go undetected.
Medium	Important action required to bring the internal control system up to an acceptable standard or eliminate an unacceptable level of non-compliance with existing control processes.
Low	Action which would improve the internal control in general but which is not vital to the overall control system.

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Summary of Recommendations and Assurance Levels 1-4-16 to 30-06-16

APPENDIX C

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
1	DLO Stock Check WIP 2015/16	May 2016	Housing	N/A	<p>An annual stock check was undertaken by the Authority's Internal Audit Service at the BMU Depot on the 28 March 2016. The total closing stock value identified was £134,515.08</p> <p>Opinion: Stock records maintained at the Depot were sufficiently accurate and provide a reliable record of the stock levels as at the year-end.</p>	Substantial
2	Housing Benefit Key Controls WIP 2015/16	June 2016	Housing	12	<p>The key findings from the review of Housing Benefit Key Controls are as follows:</p> <ul style="list-style-type: none"> ▪ Procedural updates are circulated by e-mail to Housing Benefit staff as appropriate. Relevant forums and various regional meetings are also used to share good practice. ▪ The Authority's guidance needs to be updated to ensure it is in-line with DWP's Housing Benefit Overpayment Guidelines issued during February 2015 and subsequently reviewed in July 2015. ▪ Evidence was not always found to be kept on claimants' files as expected. ▪ A record of decisions made regarding recovery method of overpayment was not kept on file. It is expected that an Overpaid Housing Benefit and Excess Council Tax 	Limited

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>Reduction Recovery form is completed as a record of the trail of decisions taken during the recovery process.</p> <ul style="list-style-type: none"> ▪ There are problems when reconciling the amounts authorised to be written off and the actual amount written off on the Northgate SX3 system. There was one instance where the amount written off for an individual claimant was greater than that authorised by the Section 151 Officer. ▪ Regular meetings are held to discuss monitoring performance with positive action taken to ensure that accuracy is improved. ▪ Further action has been taken to improve overpayment recovery with the equivalent to one full time officer spending their time on overpayments. <p>Opinion: Arrangements for governance, risk management and internal control are limited. An overall Limited Assurance audit opinion resulted from the review with one High category, five Medium category and six Low category recommendations being agreed with management.</p>	
3	Ysgol Llanerchymedd	May 2016	Lifelong Learning	12	<p>Key findings of an audit of Ysgol Llanerchymedd undertaken as part of the approved Internal Audit periodic Plan for 2016/17 were as follows:</p> <ul style="list-style-type: none"> • Tests conducted on a sample of school meals income, school breakfasts and general income records found them to be accurate and maintained to a satisfactory 	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>standard</p> <ul style="list-style-type: none"> The school budget is adopted annually by the governing body and financial issues are discussed on a regular basis The school did not always complete a requisition form in advance of purchase of goods and/or services The 2015/16 teachers' pay review form had not been returned to the Education Department prior to 1 September 2015 The school has not registered with the Information Commissioner in accordance with the Data Protection Act 1988 <p>Opinion: An overall Reasonable Assurance audit opinion resulted from the review with two medium category and three low category recommendations being agreed with the head teacher.</p>	
4	Ysgol Tywyn	June 2016	Lifelong Learning	4	<p>Key findings of an audit of Ysgol Tywyn undertaken as part of the approved Internal Audit Plan for 2016/17 were as follows:</p> <ul style="list-style-type: none"> The schools meals record was maintained to a high standard at the school but the level of arrears were not effectively monitored in accordance with the Education Department's Guidelines The school budget is discussed on a regular basis and 	Substantial

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>adopted annually by the Governing Body</p> <ul style="list-style-type: none"> The school fund account is maintained to an appropriate standard and independently audited on an annual basis. The "School Fund Audit Record" document is presented to the Board of Governors on an annual basis. <p>Opinion: Arrangements for the governance, risk management and internal control are good.</p>	
5	Ysgol Llandegfan	June 2016	Lifelong Learning	1	<p>Key findings of an audit of Ysgol Llandegfan undertaken as part of the approved Internal Audit Plan for 2016/17 were as follows:</p> <ul style="list-style-type: none"> The schools meals record was maintained to a high standard The school budget is discussed on a regular basis with the Governors and adopted annually by the Governing Body The school fund account is maintained to an appropriate standard and independently audited on an annual basis. The "School Fund Audit Record" document is presented to the Board of Governors on an annual basis. <p>Opinion: Arrangements for the governance, risk management and internal control are good.</p>	Substantial
6	Ysgol Y Graig	June 2016	Lifelong Learning	5	<p>Key findings of an audit of Ysgol Y Graig undertaken as part of the approved Internal Audit Plan for 2016/17 were as follows:</p>	Substantial

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<ul style="list-style-type: none"> The school budget is discussed on a regular basis with the Governors and adopted annually by the Governing Body General income records and music tuition fees were accurate and maintained to a satisfactory standard School meals were not always correctly recorded and the level of arrears should be effectively monitored in accordance with the Education Department's Guidelines. <p>Opinion: An overall Reasonable Assurance audit opinion resulted from the review with one Medium category and four Low category recommendations being agreed with the head teacher.</p>	
7	Ysgol Llanfair PG	June 2016	Lifelong Learning	5	<p>An audit Ysgol Llanfair PG was undertaken as part of the approved Internal Audit Plan for 2016/17.</p> <p>The key findings from the review are as follows:</p> <ul style="list-style-type: none"> The schools meals record was maintained to a high standard at the school The school budget is discussed on a regular basis with the Governors and adopted annually by the Governing Body. <p>KEY ACTIONS AGREED</p> <ul style="list-style-type: none"> Order requisitions should be completed before receiving 	Reasonable

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					<p>goods</p> <ul style="list-style-type: none"> • School letting fees should be reviewed on an annual basis • The school to register with the Information Commissioner in accordance with the Data Protection Act 1988. <p>Opinion: An overall Reasonable Assurance audit opinion resulted from the review with two Medium category and three Low category recommendations being agreed with the head teacher.</p>	
8	Ysgol Esceifiog	June 2016	Lifelong Learning	4	<p>An audit of Ysgol Esceifiog was undertaken as part of the approved Internal Audit Plan for 2016/17.</p> <p>Key Findings from the review are:</p> <ul style="list-style-type: none"> • The schools meals record was maintained to a high standard at the school • The school budget is discussed on a regular basis with the Governors and adopted annually by the Governing Body • The school fund account is maintained to an appropriate standard and independently audited on an annual basis. The "School Fund Audit Record" document is presented to the Board of Governors on an annual basis. <p>Opinion: Arrangements for the governance, risk management</p>	Substantial

	Report Title	Date	Service	Total Audit Recommendations	Key Messages	Assurance Level
					and internal control are good.	
9	Building Regulation Fees – Inspection & Enforcement Regimes	June 2016	Regulation & Economic Development	8	<p>The key findings from this review are as follows:</p> <ul style="list-style-type: none"> ▪ Building Regulation Charges are not reviewed on an annual basis ▪ There are no procedures in place regarding identifying and how to deal with breaches / potential breach of Building Regulations or Procedures regarding the recording of inspection/s ▪ No procedures exist outlining the administration of refunds ▪ Site visits cannot be recorded within the CIVICA system ▪ No formal declaration of interest forms have been completed by officers within the Building Control section ▪ No reconciliation is undertaken of invoicing and collection of income to the CIVICA system. <p>Opinion: Arrangements for governance, risk management and internal control are limited. An overall Limited Assurance audit opinion resulted from the review with eight Medium category recommendations being agreed with management.</p>	Limited

High Rated Internal Audit Recommendations Outstanding as at 30/06/2016

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
Corporate						
1	System Controls - Logical Access and Segregation of Duties 1961 2014/15	2.2 The Council should ensure that it maintains a record for all users that evidences that they have received access to, read, understood and agreed to abide by all key ICT policies including the ICT Security (once approved) and Acceptable Usage Policies.	08/09/2014	30/09/2015 – changed from 31/03/2015	Corporate Information Officer	<p>SIRO & S.151 Officer Review Information was requested from other Welsh authorities with regard to existing solutions being used by other Welsh authorities. Based on responses received, initial demonstrations were given by potential providers during January 2015. A tender specification document was then prepared and a tender notice published (Sell2Wales) on 8 April 2015 - closing date for receipt of tenders 8 May 2015. Five tenders were received.</p> <p>A report requesting funding was submitted to an informal Executive meeting on 1 June. The Executive was not prepared to support the project (owing to the objections of the Section 151 Officer) and the item was removed from the formal Executive agenda for 15 June.</p> <p>As directed by the SRO, the task is to be continued up to, but excluding, the letting of the contract - meeting to take place on 18 June to finalise tender evaluation results and feedback to suppliers.</p> <p>Work in progress. Reported in Information Corporate Governance Board on 13/10/2015.</p> <p>Update 15/06/2016 - The contract for the new policy application has been signed and work is currently being undertaken on the implementation plan. Training for admin users (Service representatives) will be undertaken in July 2016. Staff will be asked to accept one policy per month, currently there are 3 Data Protection policies, 1 ICT and a Health and Safety policy.</p>
2	System Controls - Logical Access	2.3 A procedure should be put in place that ensures new starters requiring access to the Council's network, systems and data are not	08/09/2014	30/12/2015 – changed from 31/03/2015	ICT Business Transformation Manager	ICT - Once policy compliance software is in place a grace period of two weeks is given to new starters to approve the policies.

Appendix D

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
	and Segregation of Duties 1961 2014/15	granted such access until such time as ICT is provided with evidence the user has confirmed that they have access to, read, understood and agreed to abide by the Council's key ICT Security and Data Security policies. Where users have been granted access but then fail to provide such evidence as required above their access should be removed until such time as evidence is provided.				<p>Upon the implementation of policy compliance software it is proposed that the system is set to open on all PC's when the user logs in – this will continue every time they login until the policies have been accepted. ICT would also investigate the possibility in the longer term that Internet access is removed by default for new users and is only granted upon evidence of approval of key ICT policies.</p> <p>SIRO & S.151 Officer Review – Investigate the introduction of a log-in screen which includes declaration on having read, understood and agreed to abide by key ICT Policies to be acknowledged by all users prior to log in.</p> <p>Upon implementation of the policy compliance software new starters will be given a grace period of two weeks to approve policies and will appear on their PC's until policies have been accepted and internet usage will be removed if key policies have not been accepted. However implementation of the policy compliance software is currently under review by a corporate group that is chaired by the SIRO – please see above.</p> <p>A project lead by the SIRO/Monitoring Officer has been charged with implemented a policy management/ acceptance system - this is still ongoing.</p> <p>Once a solution is in place this will provide the tool for ICT to meet this recommendation.</p>
3	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 & 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</p>	08/09/2014	31/12/2015 – changed from 31/12/2014	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>

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
		<p>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. 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.</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>
4	Third Party Assurance	Rec 3: A corporate review of all identified weaknesses and recommendations/ actions	07/10/2014	31/12/2014	Business Planning and	

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
	Report Monitoring 1736 2011/12	within Third Party Assurance reports should be undertaken regularly to identify any common themes; to ensure consistency in responses and that there is no duplication of effort in such responses.			Programme Manager	
5	Third Party Assurance Report Monitoring 1736 2011/12	Rec 5: Recognised significant weaknesses identified in reports, whether draft or final, or via other method should be notified to the corporate centre promptly and appropriate action to redress undertaken.	07/10/2014	31/12/2014	Business Planning and Programme Manager	
6	Corporate Policies 1761 2011/12	Review and implement the Corporate Policies Report 1761 2011/12.	07/10/2014	29/04/2016 – changed from 31/12/2014	Head of Democratic Services	<p>23/02/2016 – Work progressing following decision in October 2015 to allocate funding. Negotiations ongoing with provider regarding contract.</p> <p>30/06/2016 - Contract signed with supplier 01/03/2016. Training for systems administrators to be delivered in July 2016. Progress reports submitted to SLT in May 2016 and 7 key policies identified by SLT for policy acceptance during first 12 months. Implementation of policy acceptance process to commence in September 2016.</p> <p>Quarterly reports on policy acceptance levels to be submitted to SLT (dates to be agreed) and also annual report to Audit & Governance Committee.</p>
7	Partnerships – Governance Arrangements 003 2015/16	<p>1.2 A central register of partnerships should be established and maintained to record the partnerships the Council is involved with; the central register should identify:</p> <ul style="list-style-type: none"> • The partner organisation; • The main functions and aims of the partnerships; • Whether the partnership is strategic or operational; • The contact / lead officer; • Accountability and reporting procedures; • Date of renewal of partnership agreement. 	03/02/2016	30/04/2016	Assistant Chief Executive	<p>Draft Central Register prepared November 2015 as foundation for further development. Heads of Service to review 09/02/2016; SLT to review Central Register by 29/02/2016.</p> <p>A second draft of the register has been prepared on the basis of the recommendations from the Internal Audit Report. The Scrutiny Officer has been recognised as having responsibility for the register. A further draft to be prepared by the end of September.</p>

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
8	Partnerships – Governance Arrangements 003 2015/16	2.2 Monitoring should be undertaken to ensure that the Council's partnership arrangements are working effectively to deliver improved performance in line with the Council's corporate objectives. Monitoring should include a review of the partnerships' financial performance to ensure that partnership arrangements achieve the resource savings planned and continue to provide value in relation to the resources invested in them. Key partnerships should be included in the Council's Performance Management Framework and required to have partnership performance reviews on half-yearly basis.	03/02/2016	30/04/2016	Assistant Chief Executive	Monitoring arrangements to be developed and operational in 2016/17. The Partnership Scrutiny and Regeneration Committee has confirmed the role of monitoring partnerships. The Committee's Forward Work Programme for 2016/17 has been prepared to include the monitoring of some of the main key partnerships. A review of the monitoring process to be completed by Scrutiny Members during April 2017. The next step is to develop the remainder of the annual monitoring arrangements, including financial matters by the end of September 2016.
9	Business Continuity Management Follow-up 049 2015/16	1.1a A comprehensive Business Continuity Plan should be completed and circulated to the members of the Business Continuity Team and management as appropriate.	08/03/2016	30/06/2016	Head of Democratic Services	<p>Re-iterated from Business Continuity Report 007 2015/16.</p> <p>A Draft Continuity Corporate Business Plan has been prepared. The plan is required to be tested for robustness and a scenario to test has been devised. The Penaethiaid forum has allocated part of their next meeting on 12/04/2016 for this purpose. In addition a briefing session on BGM will be arranged for middle managers in November 2016. There are currently two work streams with outstanding progress and actions were discussed within the Working Group meeting 01/03/2016. Work to co-ordinate with ICT Disaster Recovery plans on-going and arrangements for identification and access to alternate building locations is scheduled to be finalised by the end of May 2016. Next scheduled meeting of the Working Group is on 05/04/2016 and will discuss the ICT Disaster Recovery Plan. Both the ICT Disaster Recovery Plan and Building Recovery Plan will be supporting documents for the Corporate Business Continuity Plan. Progress on the Corporate Business Continuity Plan to be reported to SLT in June.</p> <p>Update 30/06/2016 - Progress report on BCM</p>

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
						submitted to Working Group on 05/04/16 and 27/05/16 including Disaster Recovery and ICT. Presentation on BCM to Penaethiaid on 12/4/16. Work not yet completed on building recovery plan due to no. of alternative sites identified by services and need to consider ICT aspects. Work on Building Recovery Plan led by Property services and rescheduled to be completed by September 2016. Progress report not submitted to SLT in June as planned due to sickness absence of Lead officer in NWEF service. Revised date will need to be agreed to report in September 2016.
10	Business Continuity Management Follow-up 049 2015/16	1.1b A copy of Business Continuity Plan should also be kept in a secure accessible off site location and be made available as a web link maintained on an off site hosting server to ensure it can be accessed even if the Council's information systems have been affected.	08/03/2016	30/06/2016	Head of Democratic Services	<p>Re-iterated from Business Continuity Report 007 2015/16.</p> <p>Use of Resilience Direct will be made to deposit a copy of the Business Continuity Plan. Administrators for use of the Resilience Direct platform received training on the use of system on 07/03/2016.</p> <p>Update 30/06/2016 - Draft BCM plan deposited in April on Resilience Direct site. Access awareness sessions to administrators yet to be arranged across North Wales.</p>
11	Business Continuity Management Follow-up 049 2015/16	4.1 The comprehensive Corporate Business Continuity Plan should incorporate Building Recovery Management arrangements.	08/03/2016	31/05/2016	Head of Democratic Services	<p>Re-iterated from Business Continuity Report 007 2015/16.</p> <p>Arrangements for identification and access to alternate building locations are scheduled to be finalised by the end of May 2016.</p> <p>Update 30/06/2016 – Work not yet completed on Building Recovery Plan due to number of alternative sites identified by services and need to consider ICT aspects. Work on Building Recovery Plan led by Property Services and rescheduled to be completed by September 2016.</p>

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
Finance						
12	Affordable Housing, Houses into Homes, Bridging Loan Scheme 025 2015/16	6.2a Interest accrues 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 facility agreement.	16/12/2015	31/12/2015	Revenues & Benefits Manager.	
13	Affordable Housing, Houses into Homes, Bridging Loan Scheme 025 2015/16	6.2e Financial Information for Bridging Loan Scheme should be available to enable to Housing to financially monitor and/or conduct reconciliations on a regular basis (monitoring receipts of interest payments).	16/12/2015	31/12/2015	Revenues & Benefits Manager.	

Medium Rated Internal Audit Recommendations Outstanding as at 30/06/2016

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
Corporate						
14	Agency Staff 1940 2014/15	6.6 Any new use of agency workers should be in accordance with IOACC Agency Workers Policy and alternatives to use to be discussed with HR Officers. The revised Agency Workers Policy now requires that Appendix 1 – REASON FOR HIRING AN AGENCY WORKER - should be completed by Services and returned to HR prior to any agency workers being hired.	02/07/2014	31/07/2014	Chief Executive	Heads of Service to be requested to instruct relevant employees to comply with the revised Agency Workers Policy in terms of the requirement to complete the form at Appendix A and forward it to HR prior to employing any agency, contract, self-employed and consultancy staff.
15	System Controls - Logical Access and Segregations of Duties 1961 2014/15	3.1b The ICT Security Policy should include defined responsibilities and procedures. The departmental system administrators should be formally recorded or identified and sign off on all responsibilities defined. All departmental system administrators should familiarise themselves with the ICT Security Policy and implement the policy where necessary.	08/09/2014	31/03/2015 – changed from 31/01/2015	Technical Services Manager	Case Review – designated officers responsible for ICT security for key identified electronic application and systems used for the storage of sensitive / personal data will be available following implementation of system administrator held accountable and responsible for the security of that system i.e. logical access, group and individual access rights and segregation of duties. ICT - We will amend the ICT Security policy to include this requirement and will draw the policy to the attention of assigned Service information asset owners. Once the policy compliance software is in place assigned officers will be required to review / approve key ICT policies.
16	Information Governance 009 2015/16	1.2a The Procurement Section should ensure that Data Processing Agreements are included at the quotations/ tender stage and included as a separately executed appendix to every new relevant contract.	21/10/2015	30/11/2015	Procurement Officer	Meeting held on 22/02/2016 to discuss personal data security safeguards in procurement.
17	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.	21/10/2015	30/09/2015	Corporate Information Officer	Update 10/02/2016 – 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.

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
						<p>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>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>
18	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.	21/10/2015	30/09/2015	Corporate Information Officer	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.
19	Information Governance 009 2015/16	1.4a IAOs responsible for remote sites (leisure centres, social services establishments etc.) should review personal data management systems and on site storage facilities to be able to provide assurance on the appropriateness of the measures in place for the secure storage, movement, retention and disposal of such records.	21/10/2015	30/06/2016 – changed from 31/01/2016	Corporate Information Officer	10/2/16 – Progress with this recommendation has been delayed because capacity has been diverted to implementing the ICO's Enforcement Notice. This item will be picked up by the Corporate Information Governance Board in due course.
20	Information Governance 009 2015/16	1.10 Compliance Officers should ensure that a review of all existing privacy notices is undertaken and updates and amendments actioned as appropriate; all privacy notices should be transferred to the privacy notice template and copies sent to the Corporate Information Officer to update the central log.	21/10/2015	31/05/2016 – changed from 30/09/2015	Customer Care Officer	<p>Due to the Enforcement Notice received in October 2015 this work has been delayed but will be picked up gain in the coming months. Target date changed to end of March 2016.</p> <p>There is now a monthly indicator to track all new Privacy Notices.19.4.16 - update. Target date changed to end of May - still some work to complete on the Enforcement Notice.</p>
21	Risk Management	6.1 Heads of Service should ensure that Service Delivery Plans are submitted promptly and	21/09/2015	31/12/2015	Business Planning and	02/03/2016 Corporate Planning and Performance Management Framework inclusive of budget

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
	Framework 011 2015/16	within deadline with all sections completed including links to the Risk Registers.			Programme Manager	requirement circulated to all Heads of Service outlining and informing them of how different aspects are linked. Only 4 out of 9 Services submitted draft SDP's on time. At the beginning of March, 5 remain to be submitted and this issue has been raised to the Penaethiaid.
22	Business Continuity Follow Up 049 2015/16	1.3 Services should ensure that Business Continuity Plan and Emergency Planning arrangements are up to date and operational; the Service Delivery Plans should contain Business Continuity and Emergency Planning arrangements.	08/03/2016	30/04/2016	Head of Democratic Services	Re-iterated from Business Continuity Report 007 2015/16. Update 30/06/2016 – Progress report to Penaethiaid in September 2016.
Finance						
23	Treasury Management 1983 2014/15	1.9 Treasury Management processes and procedures should be fully, clearly documented and dated in order to set out who can approve, documentation required and segregation of duties.	06/05/2014	30/09/2015 – changed from 31/07/2015	Capital & Treasury Management Accountant	Re-iterated from Treasury Management Report 1932 2013/14 (reference 1.8).
24	NNDR 1988 2014/15	8.1a Debt recovery procedures should be applied consistently in accordance with the Council's agreed policies.	13/05/2014	31/03/2016 – changed from 31/03/2014	Operations Manager	Corporate policy and detailed appendices are in draft form, and these are being followed in practice. Corporate Scrutiny Committee, over next 7 - 12 months is reviewing debt collection and recovery procedures within the Council. Following this outcome, SLT Executive to consider formally adopting the draft policy. Reiteration of recommendation in 2013/14 audit report (1920 13/14).
25	NNDR 1988 2014/15	8.1b Debts not recovered after completion of the Council's debt recovery process should be forwarded to the Council's bailiffs/ enforcement officers promptly.	13/05/2014	31/07/2015 – changed from 30/04/2014	Operations Manager	Recent referrals to Enforcement Agents have been passed on a timelier basis. A review is being undertaken to reduce the pre-enforcement stage by amalgamating two letters into one. Reiteration of recommendation in 2013/14 audit report (1920 13/14).

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
26	NNDR 1988 2014/15	8.2 Suppressed accounts should be reviewed on a regular basis and evidence of review retained on file.	13/05/2014	31/07/2015 – changed from 30/04/2014	Operations Manager	The suppressions with "end dates" are automatically removed by the system. Those which are "open" will be reviewed by end July. Reiteration of recommendation in 2013/14 audit report (1920 13/14).
27	Ysgol Pentraeth 1960 2014/15	4.2.5 The Income Section should enquire and ensure that monies banked by the school in the Post Office (£307.70) during January 2014 have been fully and correctly accounted for in the Authority's account.	11/12/2014	30/06/2015 – changed from 31/01/2015	Income Officer	A copy of the report has been requested. The target completion date now changed to 30/06/15.
28	Sundry Debtors 1982 2014/15	3.1a Recovery action should be taken in line with the Council's Sundry Debtor Billing, Collection and Recovery Policy.	01/04/2015	31/12/2015 – changed from 30/04/2015	Revenues & Benefits Manager	For debt raised since April 2014 this is being undertaken. For older debts decisions do not comply with policy. Recovery is being targeted based on amount and age with the aim of reducing the age analysis biased towards older debts.
29	Sundry Debtors 1982 2014/15	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.	01/04/2015	31/08/2015 – changed from 30/06/2015	Income Officer	All new suppressions have an end date. Lists have been produced for all other suppressions and work upon them is continuing to either lift suppression, cancel invoices etc. Need to revise target date due to volume of work.
30	Housing Benefits	9.1 As intended action should be taken to bring actual accuracy performance towards the target	14/04/2015	30/06/2015	Operations Manager	All suppressions with an "end date" are automatically deleted by the system. All other

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
	1997 2014/15	set of 99% accuracy.				suppressions are currently being reviewed.
31	Bryn Trewan 1993 2014/15	2 Invoices for the current year should be issued to those identified as liable under the land registry search (APPENDIX B)	06/05/2015	31/07/2015 – changed from 31/05/2015	Income Officer	Land Registry Searches have been obtained. Meeting to be arranged within Finance to agree way forward.
32	Affordable Housing, into Homes, Bridging Loan Scheme 025 2015/16	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.	16/12/2015	01/04/2016	Revenues & Benefits Manager	
33	Fleet and Driver Management 016 2015/16	3.4a Responsibility for management of the LPG fuel contract should be clarified between the Building Service Engineer and the Procurement Manager.	19/01/2016	31/03/2016	Procurement Officer	
34	Fleet and Driver Management 016 2015/16	3.4b The extension period of the current contract between the Authority and MoD Commercial for supply of LPG fuel should be confirmed (Details were provided as at 22/12/2015)	19/01/2016	31/03/2016	Procurement Officer	
35	Council Tax 1987 2014/15	4.2 Suppressed accounts should be reviewed by a senior officer on a regular basis and evidence of review retained on file.	13/05/2014	30/09/2015 – changed from 31/03/2014	Operations Manager	Re-iterated from 2013/14 audit report (1921 13/14). Suppressions with "end dates" are removed automatically by the system. Those which remain open are being reviewed currently.
36	Council Tax 036 2015/16	2.1 Reconciliation should be made on a prompt basis of the number of Council Tax bills generated as per the billing files and the bills issues as per the postal docket provided by the contractor. The Reconciliation should be signed	30/03/2016	30/04/2016	Operations Manager	

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
		accordingly by a senior officer to evidence the check carried out.				
37	Council Tax 036 2015/16	3.2c Forms for notification of occupancy single status and changes in circumstances should be made available on the Council's website / should include a declaration that the information provided is correct.	30/03/2016	30/06/2016	Revenues Supervisor	Integrating e-forms to Northgate system identified as priority within SDP – Victoria forms developed and intended to be fully functional by June 2016.
38	NDR 037 2015/16	2.1 Reconciliation should be made on a prompt basis of the number of NDR bills generated as per the billing files and the bills issues as per the postal docket provided by the contractor. The Reconciliation should be signed accordingly by a senior officer to evidence the check carried out.	30/03/2016	30/04/2016	Operations Manager	
39	Main Accounting 1984 2014/15	6.1 The bank reconciliation should be undertaken on a monthly basis and promptly from the relevant month end. The bank reconciliation records should be checked, reviewed, signed and dated by a senior officer within the Finance Service on a monthly basis in order to confirm that the reconciliation work has been undertaken in line with the controls.	16/06/2015	30/06/2016 – changed from 31/12/2015	Accountancy Manager	
40	Main Accounting 040 2015/16	1.2.3 Items within the suspense holding account should be investigated promptly and cleared out on a monthly basis.	18/04/2016	31/05/2016	Income Officer	
41	Main Accounting 040 2015/16	2.1.2 Reconciliations of Debtors should be undertaken on a monthly basis.	18/04/2016	31/05/2016	CIVICA Accountant	
Housing						
42	Homelessness 1868 2014/15	2.1 Key aspects of Homelessness procedures need improving to reflect the increase in focus on homeless prevention. Procedures need to be enhanced to: <ul style="list-style-type: none"> • Reflect administrative changes including the introduction of the new combined assessment 	23/12/2014	30/10/2015	Principal Housing Officer	

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
		<p>form and Orchard System;</p> <ul style="list-style-type: none"> • The use of the new CIVICA financial system; • Include more detail e.g. administration of the Homeless Prevention Fund, protection of the belongings of homeless persons. 				
43	Homelessness 1868 2014/15	3.1 The key duties of the post of Accommodation Officer including arranging annual inspections of premises used to provide Bed & Breakfast or emergency accommodation for homeless applicants should be formally re-allocated.	23/12/2014	30/10/2015 – changed from 31/03/2015	Principal Housing Officer	<p>As part of Licencing Conditions B&Bs are inspected by Environmental Health.</p> <p>This action was put on hold until the new Housing Options Team were appointed, commencement date 10/08/2015 – this action falls within the remit of the Solutions Officers (1 post still needs to be allocated). Officers currently in training.</p> <p>Use of B&Bs will also now be influenced by the 'suitability' criteria as referred to in the Housing Wales Act 2014, which became effective 27/04/2015.</p> <p>Procedures to be implemented with Housing Options Manager to ensure compliance include:</p> <ul style="list-style-type: none"> • formalise inspection procedure (both annual & routine inspections) • create database of all B&Bs used to include property & room description, amenities & facilities available within each of the premises.
44	Homelessness 1868 2014/15	6.5 Management should re-introduce formal checks to verify that Bed and Breakfast accommodation paid for continues to be occupied to ensure that only valid payments are made.	23/12/2014	30/10/2015 – changed from 31/01/2015	Principal Housing Officer	<p>Involves routine checks of B+B premises.</p> <p>This aspect of management of the B+B accommodation has not been addressed due to staffing pressures within the homelessness team (as was) and the preparation for the implementation of the Housing (Wales) Act 2014.</p> <p>This action forms part of the role of the newly restructured Housing Options Team and these duties will be tasked to the Solutions Officers within the team.</p>
45	Homelessness	6.7a Responsibility for conducting a systematic	23/12/2014	30/10/2015 –	Principal	Agreed that this would be implemented by the

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
	1868 2014/15	check (and taking remedial action as appropriate) of all Housing Benefit payments made to the Council's holding account by reference to the weekly schedule of payments and access to the database of current B&B accommodation placements should be formally allocated. Additional columns could be added to the database to allow a record to be made of the start date of the HB claim, the amount of benefit awarded, the cost of the accommodation, and the date the Housing Benefit Section was informed as to when the client left the accommodation.		changed from 31/01/2015	Housing Officer	Housing Options Team.
46	Bryn Trewan 1993 2014/15	4 The Service should review the current rates and decide whether rates re-charged are increased in line with expenditure each year.	06/05/2015	30/10/2015 – changed from 31/05/2015	Technical Services Manager	
47	Affordable Housing, Houses into Homes, Bridging Loan Scheme 025 2015/16	3.1b Housing should ensure that each prioritisation form can be backed up with the priority assessment to demonstrate that a fair assessment has been undertaken and decisions validated.	16/12/2015	31/12/2015	Business Manager	
48	Affordable Housing, Houses into Homes, Bridging Loan Scheme 025 2015/16	4.2 Housing should ensure that the agreement with Grŵp Cynefin is reviewed and renewed to ensure that the agreement reflects current procedures and these are agreed upon by both parties.	16/12/2015	31/03/2016	Business Manager	Update 12/4/2016 – Not reviewed as intended by the 31 st of March 2015/16, but will be reviewed during the first quarter of 2016/17.
49	Affordable Housing, Houses into Homes, Bridging Loan Scheme	6.1b Records for all future/new schemes should be maintained centrally to ensure that all relevant staff are able to access information to cover staff on sickness / leave.	16/12/2015	31/03/2016	Business Manager	

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
	025 2015/16					
50	Affordable Housing, Houses into Homes, Bridging Loan Scheme 025 2015/16	6.1c Financial information for each new scheme should be available to the Housing Department for financial monitoring and/or reconciliation on a regular basis.	16/12/2015	31/03/2016	Business Manager	
51	Housing Strategy 035 2015/16	1.2 Housing should ensure that changes influencing the Corporate Objectives from the Housing Strategy should be communicated to key internal stakeholders as well as external partners.	04/05/2016	31/05/2016	Housing Strategy & Development Officer	
Adult Services						
52	Home Care Hours 1949 2014/15	4.1 A detailed plan of how the reduction in Service is to be undertaken to ensure that the Unit can plan to operate effectively and efficiently within the next three years should be produced. The review of hours should be documented and made available on request.	13/08/2014	01/01/2016 – changed from 31/12/2014	Business Manager	Evaluation tool be identified to provide assurances in relation to the quality of service provided once in-house care services are outsourced. Implement new data capture / key performance indicators/ contract monitoring/ payment processes with providers. Continued monitoring re quality assurance, safeguarding and service continuity processes. The following tasks have been identified in the project plan to ensure that the unit will operate effectively and efficiently and work closely with the external providers who will be providing the currently in housed services. A project group has been set up and are currently meeting every 2 weeks and a detailed project plan has been put in place. There is a meeting on the 23rd of June (2015) to create an options appraisal which will include a review of all current hours provided by internal and external providers within each patch across the Island.

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
Education						
53	Ysgol Cemaes 028 2015/16	4.1.1 School meals income should be accurately recorded on the PY7, CT182a, CT183a and the PY40 registers in accordance with the Education Department's directives. The school meals register should be signed by the individual collecting the monies to certify the correct monies have been received and by whom.	04/01/2016	31/01/2016	Head Teacher	
54	Ysgol Cemaes 028 2015/16	4.1.3 The school should follow the Education Department's procedures for the administration and recovery of school meals arrears and steps taken to ensure that any arrears are dealt with promptly to prevent levels of arrears becoming difficult for parents to repay.	04/01/2016	31/01/2016	Head Teacher	
55	Ysgol Cemaes 028 2015/16	4.2.1 Ordering requisitions should be completed before receiving goods. In cases of an emergency a verbal order may be raised and the relevant documentation completed the next working day.	04/01/2016	31/01/2016	Head Teacher	
56	Ysgol Cemaes 028 2015/16	4.2.2 Before any invoice is paid all relevant boxes on the requisitions form should be completed in accordance with the specified procedures to ensure appropriate certification and a complete audit trail. In cases of an emergency a verbal order may be raised and relevant documentation completed the next working day.	04/01/2016	31/01/2016	Head Teacher	
57	Ysgol Cemaes 028 2015/16	4.3.1 Letting of the school should be administered in accordance with the Authority's guidelines and use of the lettings form, which should be completed by the hirer before renting the building.	04/01/2016	31/01/2016	Head Teacher	
58	Ysgol Cemaes 028 2015/16	4.3.2 To ensure that the hirer is aware and has agreed to the Authority's terms of the letting, the hirer should return the signed agreement slip	04/01/2016	31/01/2016	Head Teacher	

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
		prior to the letting being agreed.				
59	Ysgol Cemaes 028 2015/16	4.3.4 The school should set the lettings fees, which should be approved by the Governing Body.	04/01/2016	31/01/2016	Head Teacher	
60	Ysgol Cemaes 028 2015/16	4.3.5 Lettings income should not be paid into the school fund account. Lettings should be banked using the CT202 "Girobank School Income Analysis Form" same as school meals income.	04/01/2016	31/01/2016	Head Teacher	
61	Ysgol Cemaes 028 2015/16	4.4.1 The school fund accounts should be independently audited in accordance with the Guidelines for Governors and Head teachers on the Administration of School Funds and presented annually to the Governing Body.	04/01/2016	31/01/2016	Head Teacher	
62	Ysgol Gynradd Bodedern 029 2015/16	5.5.1 The teachers' review of pay forms should be forwarded promptly to the Contract and Pensions Team.	29/02/2016	31/03/2016	Head Teacher	
63	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.	29/02/2016	31/03/2016	Head Teacher	
64	Ysgol Gynradd Bodedern 029 2015/16	5.8.1 A CCTV Policy should be drawn up in accordance with statutory requirements. The requirement for an annual assessment of the equipment should be included in the policy.	29/02/2016	31/03/2016	Head Teacher	
65	Ysgol Talwrn 029 2015/16	4.3.1 A receipt should be accurately completed, signed by the member of staff in receipt of any income and issued to the payer on receipt of any income.	15/03/2016	31/03/2016	Head Teacher	
66	Ysgol Talwrn 029 2015/16	4.6.1 A risk assessment should be undertaken to identify risks associated with responding to the security alarm.	15/03/2016	31/03/2016	Head Teacher	
67	Ysgol Talwrn	4.7.1 Weekly checks on the fire alarm system	15/03/2016	31/03/2016	Head	

Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
	029 2015/16	should be undertaken and recorded, including periods during the absence of the Head Teacher.			Teacher	
68	School Meals Arrears – Thematic Review (Ysgol Parch. Thomas Ellis) 047 2015/16	1.5 The Head Teacher should complete detailed supervisory checks of school meals records to ensure completeness and accuracy in accordance with Education Service guidance.	21/04/2016	30/04/2016	Head Teacher	
69	School Meals Arrears – Thematic Review (Ysgol Parch. Thomas Ellis) 047 2015/16	4.4 The Head Teacher should ensure that the school follows Education Service procedures for dealing with school meal arrears in order to ensure that arrears are effectively managed and not allowed to escalate to a problematic level.	21/04/2016	30/04/2016	Head Teacher	
70	School Meals Arrears – Thematic Review (Ysgol Llanfawr) 047 2015/16	1.3b The Head Teacher should complete detailed supervisory checks of school meals records to ensure completeness and accuracy in accordance with Education Service guidance.	21/04/2016	31/05/2016	Head Teacher	
71	School Meals Arrears – Thematic Review (Ysgol Llanfawr) 047 2015/16	4.1 The Head Teacher should ensure that the school follows Education Service procedures for dealing with school meal arrears in order to ensure that arrears are effectively managed and not allowed to escalate to a problematic level.	21/04/2016	31/05/2016	Head Teacher	
72	School Meals Arrears – Thematic Review (Ysgol Kingsland) 047	4.1 The Head Teacher should ensure that the school follows Education Service procedures for dealing with school meal arrears in order to ensure that arrears are effectively managed and not allowed to escalate to a problematic level.	21/04/2016	21/04/2016	Head Teacher	

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Ref	Report	Recommendation	Date Raised	Agreed Date of Implementing	Responsible Officer	Comments
	2015/16					
73	Ysgol Llanerchymedd 058 2016/17	4.2.1 The school should raise invoices for lettings to the Community Council on a regular basis.	10/05/2016	31/05/2016	Head Teacher	
74	Ysgol Llanerchymedd 058 2016/17	4.2.2 Payments made by the Community Council for hiring the school should be paid into the Authority's bank account and not the school fund as the monies belong to the Council and not the school.	10/05/2016	31/05/2016	Head Teacher	
75	Ysgol Llanerchymedd 058 2016/17	4.11.1 Driver records should be updated annually and every member of staff required to complete a form – Declaration for Drivers of Council or Private vehicles.	10/05/2016	30/06/2016	Head Teacher	
76	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.	15/06/2016	30/06/2016	Head Teacher	
77	Ysgol Esceifiog 055 2016/17	4.1.1 Ordering requisitions should be completed before receiving an invoice or goods. In cases of an emergency, a verbal order may be raised and the relevant documentation completed the next working day.	16/06/2016	30/06/2016	Head Teacher	
78	Follow Up of School Audits (Ysgol Bodorgan) 050 2015/16	3.1.6 The monthly CT182a register should be accurately completed and certified by the Head Teacher as a true and accurate record after the final banking.	15/06/2016	30/06/2016	Head Teacher	Re-iterated from 2013/14 audit report (1918 2013/14).
79	Follow Up of School Audits (Ysgol Bodorgan) 050 2015/16	3.1.18 The Governing Body Constitution should comply with the relevant statutory requirements.	15/06/2016	30/06/2016	Head Teacher	Re-iterated from 2013/14 audit report (1918 2013/14).

SCHEDULE OF FOLLOW UP AUDITS 2016/2017

	Description	Auditor	Audit Date	Follow up Date	No. Recs	Recs Outstan- Ding & WIP	High	Medium	Low	Original Audit Opinion	Revised Audit Opinion
1	Schools Recommendations – Ysgol Pentraeth Follow Up	NO	Mar 15	June 16	11	6 (3 WIP)	0	6	0	Reasonable	Reasonable
2	Schools Recommendations – Ysgol Henblas Follow Up	NO	Sept 14	June 16	5	2 (2 WIP)	0	1	1	Substantial	Substantial
3	Schools Recommendations – Ysgol Bodorgan Follow Up	NO	Aug 15	June 16	19	7	0	6	1	Reasonable	Reasonable
4	Risk Management Framework – Follow Up	SAJ	Sept 15	Jun 16	3	1	0	1	0	Reasonable	Reasonable
5	Sundry Debtors Follow Up	EWP	April 15	June 16	18	9 (3 WIP)	0	6	3	Limited	Limited

SUMMARY OF SPECIAL INVESTIGATIONS - 1 APRIL 2016 TO 30 JUNE 2016

Job No.	Type of Incident	No. of Days	Comment / Result
055.16/15	Theft of cash, burglary, Ysgol Llanerchymedd	7.36	Burglary at Ysgol Llanerchymedd, when someone stole the keys to the community hall and Mudiad Meithrin classroom from the home of one of the Mudiad's organisers. No loss of cash to the authority, but cash in excess of £500.00 was stolen from the Mudiad. Police have concluded their enquiries and no suspect was identified. Advice given to the headteacher regarding safeguarding the school and contents. Keys to the community part of the school are now held by the caretaker, headteacher and official key holder only.
052. 15/16	Mon Community Transport Time Sheet (MCT) referral	4.73	Referral from Highways and property regarding the possibility of a member of MCT staff falsifying his time sheets for financial gain. Enquiries have shown that whilst the staff member may have maximised his hours he did not exceed his contracted hours for which he was paid regardless therefore there was no criminal financial loss the Authority. There may be management issues and these are in the process of being dealt with by Highways and property. There is also a separate enquiry regarding staff relationships which are being dealt with by the department and HR. The file is still open pending the conclusion of this enquiry.
	Regulation of Investigatory Powers Act (RIPA) research re procedures etc.	1.22	Research into various RIPA issues prior to meeting with other authorising officers.
	Receipting of Planning Applications	2.43	Concern raised that Compliments slips were being issued in lieu of receipts at the Planning Department. Enquiries have confirmed that the monies received following the issue of such slips had been recorded and banked correctly. Advice given that in future an official receipt form should be issued.
	Primary School Crime Prevention report	3	Following a number of incidents of theft/loss of cash at Primary Schools a crime prevention and best practice appraisal is being carried out, with the view of producing a report for the Education Department outlining improvements and best practice that could be considered by the Primary Schools within the Authority.
	Others ongoing/continuous. HB/CTR, RIPA, NFI	16	
TOTAL DAYS		37.74	