

Appendix 3 – Recommendations 6-9 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Expenses: Compliance Audit 22 August 2017	30 April 2018	The Head of Organisation Development should ensure that there are training opportunities in place to make managers aware of key aspects of expenses policy and procedure. This should consider any required amendments following the implementation of MiPeople, including claimant retention of supporting evidence. All employees and managers should be made aware of any changes to the arrangements for dealing with expenses, and updated policies and procedures should be documented.	Financial training for managers is currently being developed, which will include some content on the roles and responsibilities of managers around the approval of expenses. The Management Induction programme will also include this area. In addition, HR Business Partners will cascade this recommendation through Directorate Management Teams. This will be set in the context of broader corporate work to emphasise the roles and accountabilities of managers.	Draft training material has been developed and feedback from the Directorate Head of Finance has been incorporated into its content. However, production of the final training material has been delayed owing to a planned SAP upgrade. This is now anticipated to be completed in mid-November. Internal Audit Opinion: Partially implemented	Director: Lynne Ridsdale, Director of HROD Executive Member: Councillor Ollerhead Status: Six months overdue Action: Letter issued to Director and Executive Member to confirm requirement to attend Audit Committee if agreed actions are not completed at nine months.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Data Analysis: Mobile Devices Billing and Usage</p> <p>31 October 2017</p>	<p>31 March 2018</p>	<p>ICT should ensure that online billing management data accurately reflects the ownership of mobile device connections (as notified to them).</p> <p>ICT should agree a process to terminate unused connections.</p> <p>The findings for this report required a coordinated approach from various elements of the Council to address them. Internal Audit facilitated a workshop for relevant officers (including those from ICT, HROD, and Finance) to produce and agree the management response to address the issue. As such this recommendation was not explicitly stated but was discussed in the workshop where the response was agreed.</p>	<p>To obtain SMT support to undertake the necessary activity to address existing data issues. ICT plan to take a risk based approach, ensuring data is correctly recorded for new connections and that changes in ownership can be accurately captured. Focus will then be maintained on the connections using highest data, and those which appear unused. Following this, the impact of changes made will be assessed and further action proposed to ICT Board based on the level of improvement achieved.</p>	<p>A high number of unused connections have been switched off, and the associated cost savings are being delivered. However, Internal Audit has not seen sufficient evidence that there has been significant improvement in data quality for the remaining connections, or that processes have been adopted to reduce the risk of ongoing data quality degradation.</p> <p>Internal Audit has asked ICT to develop an action plan outlining the steps they are taking and the planned deliverables for the next three months.</p> <p>Internal Audit Opinion: Partially implemented.</p>	<p>Director: Bob Brown, Chief Information Officer</p> <p>Executive Member: Councillor Ollerhead</p> <p>Status: Seven months overdue</p> <p>Action: Letter issued to Director and Executive Member to confirm requirement to attend Audit Committee if agreed actions are not completed at nine months.</p>