

Rossendale Borough Council
Internal Audit agreed action log 2015/16

Audit work area	Overall assurance	Date of final report	Residual risk level	Agreed action	Implementation deadline	Responsible officer (key contact)
Rossendale Transport Limited	1 x Substantial 4x limited	01/04/2016	Various	As Rossendale Transport Ltd is a commercial operation the agreed actions are not included in this report, however several members of the Audit and Accounts Committee are members of the board at Rossendale Transport Ltd and have received or have access to the full report.	Various	Finance Director
Business continuity	Limited	23/06/2016	High	A Business Continuity Strategy has been developed that defines the council's business continuity objectives as well as the scope of its business continuity activities and the processes to be followed.	30/06/2016	HR Manager, Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	High	Responsibility for managing business continuity and ensuring council policy and strategy are implemented has been delegated to HR Manager and Head of Customer Services & ICT.	N/A	HR Manager, Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	High	A review will be carried out to ensure business continuity plans are in place for all council services once the strategy is formally approved. As part of this responsibilities for service plans will be assigned to appropriate personnel.	31/07/2016	HR Manager, Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	Medium	The LAMIT training information will be fed down to all employees who will also be involved in the development of new service plans.	30/09/2016	HR Manager, Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	Medium	The assessment of critical functions will be prioritised based upon their criticality to the council as a whole in accordance with the corporate strategy.	30/09/2016	HR Manager, Head of Customer Services &

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						ICT
Business continuity	Limited	23/06/2016	Medium	The assessment of critical functions will be prioritised and maintained based upon their criticality to the council as a whole in accordance with the corporate strategy to ensure a standard approach. Recovery priorities will be assessed based on this assessment.	30/09/2016	HR Manager, Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	Medium	Annual exercises on all critical functions identified will be carried out as a minimum.	Ongoing	HR Manager, Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	Medium	Requirements for debriefs have been defined in the new strategy. In addition business continuity readiness is to be considered quarterly by the Management Team	Ongoing	HR Manager, Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	Medium	Responsibilities for updating plans regularly to take account of any changes that may impact their effectiveness are defined in the corporate strategy. This will include ensuring all contact details remain up to date.	30/06/2016	HR Manager, Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	Low	The governance arrangements for the whole business continuity process have been defined in the corporate strategy. A document control section has been added to the business continuity plan template to provide a history of reviews and updates, including a version number, date and responsible personnel for changes and approvals.	30/09/2016	HR Manager, Head of Customer Services & ICT
Business	Limited	23/06/2016	Medium	Risks relating to telephony and the disaster recovery	30/09/2016	HR Manager,

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continuity				contract will be identified and monitored as part of the service plan. The number of remote access licenses has been increased to 50.		Head of Customer Services & ICT
Business continuity	Limited	23/06/2016	Medium	The number of remote users has already been increased to 50 and this will be monitored as part of the service plan. Responsibilities for keeping the plan up to date are defined in the corporate strategy.	30/09/2016	Head of Customer Services & ICT
Accounts Payable 2015/16	Substantial	15/06/2016	Medium	This will be addressed as part of the Procurement Strategy review and will be included in the training being planned at the implementation phase of this review. - All data fields in the contracts register should be completed to ensure the Council complies with the Local Government Transparency Code 2014 Procurement information which requires for example start, end and review dates to be recorded.	Q2 of 2016/17	Finance Manager
Accounts Payable 2015/16	Substantial	15/06/2016	Medium	The Middle Managers forum is no longer being held to address this action a reminder will be issued by the Finance Manager to staff at the next Team Brief. This will then be reinforced via the Procurement Strategy review and will be included in the training being planned at the implementation phase of this review. - There is no order for which the invoice can be checked against prior to payment. Expenditure may be incurred which has not been authorised and no commitment has been entered in the general ledger.	Q2 of 2016/17	Finance Manager
Accounts Payable 2015/16	Substantial	15/06/2016	Low	The Finance Manager and Exchequer Manager will review the monthly list of leavers produced by HR and ensure that any leavers with access to Civica are removed in a timely manner.	Q2 of 2016/17	Finance Manager & Exchequer Manager

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Accounts Payable 2015/16	Substantial	15/06/2016	Low	The Middle Managers forum is no longer being held to address this action a reminder will be issued by the Finance Manager to staff at the next Team Brief. This will then be reinforced via the Procurement Strategy review and will be included in the training being planned at the implementation phase of this review. - Whilst no interest had been charged in relation to the three invoices paid in excess of 30 days consideration should be given to issuing a reminder to staff of the importance of processing invoices in a timely manner.	Q2 of 2016/17	Finance Manager
Accounts Receivable 2015/16	Substantial	15/06/2016	Medium	The Finance Manager will remind staff of the requirements of the debt management policy via the Team Brief. - Officers should be made aware of the current debt management requirements through communication of an updated sundry debt management policy.	Q3 of 2016/17	Finance Manager
Accounts Receivable 2015/16	Substantial	15/06/2016	Low	Work continues to be undertaken by the Exchequer Manager to implement this action. - The Exchequer team will update the Debtors system so debts sent to legal are recorded against the correct recovery stage.	Q3 of 2016/17	Exchequer Manager
Accounts Receivable 2015/16	Substantial	15/06/2016	Low	The Finance Manager and Exchequer Manager will review the monthly list of leavers produced by HR and ensure that any leavers with access to Civica are removed in a timely manner.	Q2 of 2016/17	Finance Manager & Exchequer Manager
Accounts Receivable 2015/16	Substantial	15/06/2016	Low	This account will be reviewed by the Head of Finance when considering potential debts for write-off in autumn 2016. - Aged debt recovery	Q3 of 2016/17	Head of Finance
Accounts Receivable 2015/16	Substantial	15/06/2016	Medium	The Exchequer Manager will review action taken by departments and raise any further issues with the Head of Finance. - Actions not taken on a timely basis to recover	Immediate	Exchequer Manager

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				outstanding debt. In this instance it may result in invoices for the following years' waste collection being raised in error. Debts and bad debts are allowed to build up.		
Accounts Receivable 2015/16	Substantial	15/06/2016	Low	The Legal Services Manager will investigate joint working with the Police and agree any necessary protocols thereafter. - Licensing	Q3 2016/17	Legal Services Manager
Accounts Receivable 2015/16	Substantial	15/06/2016	Low	The Legal Services Manager will inform the Senior Management Team of all suspended licences.	Q3 2016/17	Legal Services Manager
Accounts Receivable 2015/16	Substantial	15/06/2016	Medium	Following the retirement of the Property Services Manager the list of outstanding accounts relating to property will be raised with the Head of Finance.	Q3 of 2016/17	Head of Finance
Payroll 2015/16	Substantial	27/04/2016	Medium	HR will ensure the receipt of an appointment form from the service area when anyone is appointed prior to commencing the payroll process.	Immediate	HR Manager
Payroll 2015/16	Substantial	27/04/2016	Medium	HR will ensure that evidence of entitlement to work in the UK is obtained as part of the interview process and kept on file. HR check that all necessary recruitment documentation is obtained prior to commencing the payroll process.	Immediate	HR Manager
Payroll 2015/16	Substantial	27/04/2016	Medium	HR will ensure that exit interview forms are completed and returned by managers and retained on file. A reminder will be sent to Managers regarding the importance of returning this information.	Immediate	HR Manager
General Ledger, Budget Setting and	Substantial	05/05/2016	Medium	A scheme of virements will be put in place which documents the officers/ members who are authorised to do virements above specified amounts and whether the virements can be made from other budgets or reserves.	Sep-16	Finance Manager

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Monitoring 2015/16						
Income Collection and Banking 2015/16	Substantial	15/06/2016	Low	This action had been implemented, however the officer responsible for this task within the Accountancy team left in December 2015 and it has not been picked up yet. It will be assigned to the new member of staff once this post holder takes up position in June 2016. - The market spreadsheet maintained by the Regeneration Team should be reviewed on a regular basis to ensure that the formulas set within the spreadsheet are working accurately.	Jun-16	Finance Manager
Income Collection and Banking 2015/16	Substantial	15/06/2016	Low	This action had been implemented, however the officer responsible for this task within the Accountancy team left in December 2015 and it has not been picked up yet. It will be assigned to the new member of staff once this post holder takes - The weekly amount due from the three markets should be entered onto the reconciliation summary sheet in order to compare it to the actual amount received and to identify outstanding amounts in a timely manner.	Jun-16	Finance Manager
Income Collection and Banking 2015/16	Substantial	15/06/2016	Low	Visits will be documented by the Locality Manager and monitored and reconciled by the new member of staff in Accounts once they take up their position in June 2016. - The Locality Manager should formally document their visits to the markets and record the traders in attendance paying particular attention to the casual traders. This information should then be agreed to that week's takings following up any non-payment as appropriate.	Jun-16	Locality Manager
Treasury Management 2015/16	Substantial	15/06/2016	Low	Access to the Bankline system is limited to a small number of staff so any staff changes should be enacted immediately. The responsible officer will be reminded of	Immediate	Finance Manager

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NNDR 2016/17	Substantial	31/08/2016	Low	A decision will be taken regarding small and old debts when outstanding debts are reviewed each month as to whether they are realistically recoverable or should be submitted for write off.	Jul-16	Revenues Manager
NNDR 2016/17	Substantial	31/08/2016	Low	The debt reports from Capita will be reviewed and monitored.	Sep-16	Service Assurance Manager
NNDR 2016/17	Substantial	31/08/2016	Low	The website will be updated with the current multipliers and small business rate relief percentage.	Immediate (Implemented)	Revenues Manager
NNDR 2016/17	Substantial	31/08/2016	Medium	Lawyers have been appointed to deal with the outstanding invoices.	Sep-16	Head of Finance and Property Services