

Appendix B - Overdue High Risk Actions

Year	Report Title	Recommendation	Rating	Action Owner	ED/AD	Directorate	Service	Implementation Date	Status	Days (as at 16 August 2023)	Age Analysis
22/23	7.22/23 Leavers Process	We will ascertain why a leavers report was not provided to IT for April 2022 and take any action to ensure reports are provided consistently. Where reports are not received in the first week of the month, the IT Team will confirm with HR whether there any leavers.	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	30/09/22	Overdue	320	> Six Months < 1 Year
22/23	7.22/23 Leavers Process	We will establish a system of identifying and assigning all IT equipment within Agresso to employees of the Council and Slough Children First. When equipment is returned, this will be marked as such on Agresso by line managers. IT will monitor leavers against Agresso to ensure equipment is returned and reallocated.	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	31/12/22	Overdue	228	> Six Months < 1 Year
22/23	6.22/23 Risk Management Follow Up	Risk Owners, as part of the review of the Corporate Risk Register, will review assurances against the controls in place, scrutinising the source and strength of that assurance. Where the assurances either indicate issues, or where there are a lack of assurances against controls, action will be taken to address these, and the residual risk scores for risks will be updated accordingly	High	Head of Financial Governance, Internal Audit	Alistair Rush (Adele Taylor)	Finance and Commercial	FG, IA, CF, R AND I	31/03/2023	Overdue	138	Five Months
22/23	6.22/23 Risk Management Follow Up	We will ensure that each department in the new organisational structure has an up-to-date risk register in place that follows a standard format and is subject to regular review and scrutiny by the Risk and Audit Board	High	Head of Financial Governance, Internal Audit	Alistair Rush (Adele Taylor)	Finance and Commercial	FG, IA, CF, R AND I	31/03/2023	Overdue	138	Five Months
22/23	10.22/23 Council Tax	The Council will restrict the ability of staff to place markers on accounts. This may include limiting such action only to relevant	High	Laverne Belle	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	138	Five Months
22/23	9.22/23 General Ledger	The Finance Team will assign an appropriate individual to review and manage all suspense accounts, including identifying those entries that can be cleared and action this. (Restated from 2021/22, we noted that this High action was reported to the Audit Committee as overdue) Management Update January 2023 There are 3 Suspense Accounts that require the intervention of a Civica Specialist to provide a link between the debits and credits that are all processed via the IKON platform. Suspense Accounts will be transferred to Service Accountants & the process will be complete by 31 January 2023. All other suspense accounts will be cleared in closing the 22/23 and subsequent years accounts and will be fully reconciled by 31st August 2023.	High	Jasvinder Dalvair, Interim Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months

22/23	9.22/23 General Ledger	An exercise will be completed to identify all tasks to be completed as part of the month end process. A full month end timetable will be prepared, and tasks will be assigned to appropriate staff members. The completion of tasks will be confirmed each month to a relevant manager responsible for overseeing the closedown process. (Restated from 2021/22, we noted that this High action was reported to the Audit & Corporate Governance Committee as overdue)	High	Alistair Rush and Jasvinder Dalvair	Adele Taylor	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months
22/23	9.22/23 General Ledger	The Council will review the password functions within Agresso to ensure that: • Password require changing on a periodic basis; and • Acceptable passwords will be subject to rules (certain lengths and unique characters to strengthen them and minimise the possibility of a security breach.	High	Alistair Rush	Adele Taylor	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months
22/23	9.22/23 General Ledger	The Council will complete an exercise to identify those roles/positions requiring access to Agresso finance functions and the access/functions required. Based on this the Council will implement a training programme covering finance functions on Agresso. Training will be a requirement before system access is granted and will focus on the processes required as part of job roles. (Restated from 2021/22, we noted that this High action was reported to the Audit Committee as overdue)	High	Alistair Rush	Adele Taylor	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months
22/23	14.22/23 Follow Up IT Business Continuity and Disaster Recovery	T DR Policy The Council will document a Disaster Recovery Policy, independent of the Disaster Recovery Plan	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	31/03/23	Overdue	138	Five Months
22/23	4.22.23 Workforce recruitment and retention	As part of reviewing and updating the recruitment process, the following will be incorporated into procedure documents:	High	Adrian Thomson, Recruitment Lead	Sarah Hayward/Surjit Nagra	Strategy and Improvement	HR	30/06/23	Overdue	47	Two Months
22/23	16.22.23 Rent Arrears Recovery – Full Follow Up	An action plan will be put in place and monitored in order to resolve the problems and known issues surrounding the new Housing System. This will set out clear activities, responsible officers, and deadlines. We will additionally consider escalation of risks to the corporate risk register.	High	Baljit Shari, Interim Housing Project Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Revenues, Benefits and Charges	30/06/23	Overdue	47	Two Months
22/23	19.22/23 Creditors	We will develop an efficient method to output new suppliers over a given period of time for audit testing. In addition, we will complete the following checks as part of setting new suppliers up: •supplier names against existing supplier accounts; •supplier addresses against existing supplier accounts; •bank details against existing supplier accounts; and •verification of bank details being input for new supplier accounts.	High	Jasvinder Dalvair, Interim Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/05/23	Overdue	77	Three Months
22/23	19.22/23 Creditors	We will undertake a review of all supplier accounts on Agresso and remove any duplicates.	High	Jasvinder Dalvair, Interim Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	30/04/23	Overdue	108	Four Months
22/23	17.22/23 Health & Safety Full Follow Up	The CLT will determine further steps that can be taken to address training noncompletion. This may include directly contacting individual staff members or targeting directorates once breakdowns can be prepared.	High	Sarah Hayward, Executive Director Strategy & Improvement	Sarah Hayward	Strategy and Improvement	Strategy and improvement	30/06/23	Overdue	47	Two Months

22/23	1.22/23 Governance – Council Subsidiary Companies	Management will review governance documentation required for the full year 2022/23 and put these in place to ensure clarity on levels of authority and on financial responsibilities and controls. Key documents will be standardised across the companies.	High	Ellen Little, Commercial Finance Lead	Adele Taylor & Pat Hayes	Finance and Commercial	Finance and Commercial	31/03/23	Overdue	138	Five Months
22/23	24.22/23 Housing Management – Health and Safety (Gas, Electrical and Legionella)	The Council will implement the flagging mechanism on the repairs system to identify properties without safety compliance checks. Repairs will only be scheduled once overdue checks are completed.	High	Ian Stone	Patrick Hayes	Housing, Property and Planning	Housing	31/07/23	Overdue	16	One Month

Reports in Draft - No Allocated Action Owner or Agreed Implementaion Date

22/23	19.22/23 Creditors	We will develop reporting functionality to list all amendments to suppliers over a selected time period to enable selection of changes such as those to supplier bank details or contact details.	High			Finance and Commercial	Finance and Commercial				
22/23	23.22/23 Debtors Management	We will finalise the Debt Recovery Policy and ensure it includes guidance on recovering debts (frequency of chasing and taking further actions), how often debts should be reviewed for write off and who approves debt write offs. We will also ensure it is approved by an appropriate forum. It will then be made available to staff.	High			Finance and Commercial	Finance and Commercial				
22/23	23.22/23 Debtors Management	We will implement a training programme covering accounts receivable functions on Agresso. Training will be a requirement before system access is granted and a refresh periodically.	High			Finance and Commercial	Finance and Commercial				
22/23	23.22/23 Debtors Management	The ability to park invoices will be restricted to the AR Team and the Finance Manager, and evidence relating to why invoices have been parked will be uploaded to Agresso against the relevant invoice. Following this new control, the Finance Manager will review parked invoices on a quarterly basis and report outcomes to an appropriate finance manager.	High			Finance and Commercial	Finance and Commercial				
22/23	3.22/23 Budget Setting and Budgetary Control	The Council will ensure the agreed capitalisation directive is the basis of their upcoming budgets with a focus on the target savings to ensure the directives are sufficient.	High			Finance and Commercial	Finance and Commercial				
22/23	3.22/23 Budget Setting and Budgetary Control	The processes and expectations for local budget monitoring will be agreed and implemented. These will include: <ul style="list-style-type: none"> •Clarifying the process for submitting reforecasts. •Preparing / reviewing monthly cost centre budget reports. •Setting out the expectations, which may include service / directorate review and challenge sessions. •Hosting regular meetings between budget holders and accountants. •Agreeing action plans to address identified adverse performance. 	High			Finance and Commercial	Finance and Commercial				

22/23	26.22/23 Rent Accounts	The Council will complete the stock reconciliations for 2018/19 2019/20, 2020/21, 2021/22 and 2022/23. Once complete, the reconciliation will be passed to the Housing Finance team for completion on a quarterly basis. Evidence will be retained to confirm that the variances identified by any reconciliations have been resolved. Finance will assign a point of contact to the Rent Accounting and Neighbourhood teams.	High			Finance and Commercial	Finance and Commercial				
22/23	26.22/23 Rent Accounts	The Council will carry out dip sampling of tenancy terminations on a routine basis to ensure that they are processed appropriately. Where exceptions are identified relevant staff will be reminded of the requirements.	High			Finance and Commercial	Finance and Commercial				
22/23	26.22/23 Rent Accounts	We will ensure that the accounts are set up promptly on the Slough Housing system. We will ensure that we will get the issue about the letters fixed on the Slough Housing system, so that arrears could be chased promptly.	High			Finance and Commercial	Finance and Commercial				
22/23	26.22/23 Rent Accounts	We will ensure that the system issues are resolved at the earliest to make the system workable, so that it can support the various functions carried out for housing rents. We will also ensure that the issues within the system are resolved, so that the system will be able to provide meaningful reports and management information.	High			Finance and Commercial	Finance and Commercial				
22/23	26.22/23 Rent Accounts	The Tenancy Commencement and Sign-Up Policy will be reviewed and updated, including the removal of out-of-date references and processes. This review will also incorporate any significant amendments made to the Fact Sheets. The updated policy will then be approved by an appropriate committee and disseminated to all relevant staff, including the Rent Accounts team.	High			Finance and Commercial	Finance and Commercial				
22/23	27.22/23 Capital Expenditure	We will ensure that the correct business case is used for all capital projects and record of review and approval of these is held centrally to support delivery of the capital programme, in line with the new Capital Programme Process for 2023/24.	High			Finance and Commercial	Finance and Commercial				
22/23	27.22/23 Capital Expenditure	Monitoring and reporting arrangements for all capital projects included on the capital programme will be agreed and adhered to. These arrangements will cover 'on' and 'off portfolio' projects and will include ensuring progress updates are received.	High			Finance and Commercial	Finance and Commercial				