

Appendix A - Overdue High Risk Actions

Year	Report Title	Recommendation	Rating	Action Owner	ED/AD	Directorate	Service	Implementation Date	Status	Days (as at 5th February 2024)	Age Analysis	Updates Received since November 2023 Audit and Corporate Governance Meeting
21/22	24.21/22 GDPR Governance	The Data Flow Capture Spreadsheet will be updated to include the following areas: • name and contact details of joint controller (if applicable); • categories of individuals; • names of third countries or international organisations that personal data are transferred to (if applicable); • safeguards for exceptional transfers of personal data to third countries or international organisations (if applicable); • Data Protection Act 2018 Schedule 1 Condition for processing; • GDPR Article 6 lawful basis for processing; • link to retention and erasure policy document; and • whether personal data retained and erased in accordance with the retention policy document - reasons for not adhering to retention policy document (if applicable).	High	Alex Cowen	Sarah Hayward	Strategy and Improvement	ICT and Digital	30/09/2022	Overdue	493	> 1 Year < 2 Years	Need to confirm Information Asset Owners following the restructure. ICT&D need to replan approach to complete action. No ETD provided

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22/23	10.22/23 Council Tax	The Revenues Manager will undertake a review of current Council Tax arrears cases in order to identify cases where debts are not considered economically viable to be chased. These cases will be recommended for write off	High	Laverne Belle	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	30/09/2023	Overdue	128	Five Months	Work continues to complete this action. This work will not be completed until the end of this financial year. Current ETD - March 2024
22/23	12.22/23 Housing Benefits	We will implement a process whereby we will cleanse the data available on accumulated aged debt and look to maximise recovery potential and write off any debt that we consider cannot be recovered. This will include a periodic report on accumulated aged debt.	High	Baljit Nijjar	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	30/09/2023	Overdue	128	Five Months	Work continues to complete this action. Current ETD - Ongoing
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	Jasvinder Dalvair	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	311	> Six Months < 1 Year	A full month end timetable is in place but there is no detail or breakdown of Finance tasks listed that should be completed. There is only a high level review of key milestones so this action has not been closed. Current ETD - March 2024
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	Steve Yeo	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	311	> Six Months < 1 Year	Progressing the move to SSO for Agresso, meetings held, now in process of collating data to enable testing and then roll-out Current ETD - March 2024
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	Thomas Mulloy	Tom Mulloy (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	311	> Six Months < 1 Year	Due to turnover of staff, this has not been carried out. However, work is underway to develop a clear plan to address this gap. Target date now Sept 2024 - this will factor in the recruitment of senior roles within the Systems team to help deliver the work programme Current ETD - September 2024
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	31/03/2023	Overdue	311	> Six Months < 1 Year	Need to undertake a review of policies in this space to see how detailed these are. Will also need to understand how a specific DR policy will work alongside our more general approach to business continuity. No ETD provided
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	Strategy and Improvement	HR	30/06/2023	Overdue	220	> Six Months < 1 Year	This will be completed 31 March 2024 when recruitment processes will be updated to complement this system and training completed. Updated in HRDLT. Current ETD - March 2024

22/23	4.22.23 Workforce recruitment and retention	Following the completion of service delivery plans for each service, outcomes relating to recruitment (such as hiring additional staff and restructuring) will be identified and referred to HR. Implications from the outcomes will be assessed and used to define recruitment initiatives.	High	Adrian Thomson, Recruitment Lead	Sarah Hayward	Strategy and Improvement	HR	30/09/2023	Overdue	128	Five Months	Subject to the completion of the overall Senior Management re-structure process Current ETD - March 2024
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	Carol Maduka	Adele Taylor	Finance and Commercial	Revenues, Benefits and Charges	30/06/2023	Overdue	220	> Six Months < 1 Year	No update or ETD provided
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;	High	Jasvinder Dalvair, Interim Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/10/2023	Overdue	97	Four Months	There is a plan in action for Agresso support to generate an automated the 3 points by creating a report that systematically runs and identifies any duplicate suppliers, existing supplier redundancies, and duplicate bank details. Note that bank details verification has already been undertaken as a separate
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	30/09/2023	Overdue	128	Five Months	We have reviewed 3,795 suppliers from an Agresso report. After this review, we have potentially closed down 857, which were duplicates. Upon further examination of the report, we still need to investigate another 105. Once this is complete, we will have a unique list of suppliers. Additionally, we are implementing a report that will be run at the end of every month to identify and address any duplicate suppliers. Current ETD - March 2024
22/23	22.22/23 Temporary Accommodation	In line with current plans, the Council will ensure that an up-to-date Housing Strategy and Homelessness Strategy is created. Additionally, progress against the action plan will be periodically monitored by an appropriate forum.	High	Chris Stratford, Director of Housing	Pat Hayes	Housing, Property and Planning	Housing	31/10/2023	Overdue	97	Four Months	The Housing Strategy development will be complete by December 23. This has been held up as additional needs assessment work was required and also to allow work to be aligned with the Safe Homes strategy also being completed by Campbell Tickell. No ETD provided
22/23	22.22/23 Temporary Accommodation	The Annual Compliance Statement issued to Private Providers will be reviewed to assess whether the terms and conditions satisfies the Council's legislative duties as a housing provider. Following this, the Council will introduce a monitoring mechanism to ensure: *Providers are only engaged with should they have a signed Compliance Statement in place; *These Compliance Statements are reviewed and signed annually.	High	Ian Blake, Special Projects Manager	Pat Hayes	Housing, Property and Planning	Housing	30/11/2023	Overdue	67	Three Months	New monitoring arrangements now being drafted to use once data collected and private sector landlord forum established March 24. compliance statements to be reviewed and initiated after all compliance data has been established and Landlords contacted. Current ETD – End of March 2024
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	Georgina Watson, Senior H&S Professional	Pat Hayes	Housing, Property and Planning	Housing	30/06/2023	Overdue	220	> Six Months < 1 Year	This action is on CLT not the H&S Team. The H&S Team provide non completion data of H&S Mandatory training to the H&S Board. Current ETD – March 2024

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	Alistair Rush, Deputy S.151 Officer	Adele Taylor	Finance and Commercial	Finance and Commercial	31/12/2023	Overdue	36	Two Months	No update or ETD provided
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	Alistair Rush, Deputy S.151 Officer	Adele Taylor	Finance and Commercial	Finance and Commercial	31/12/2023	Overdue	36	Two Months	No update or ETD provided

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23/24	2.23/24 Q1 Follow Up	Management will review governance documentation required for the full year 2023/24 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	Pat Hayes	Housing, Property and Planning	Housing, Property and Planning	30/11/2023	Overdue	67	Three Months	Governance documentation is in place for GRE5, with the exception of the Shareholders Agreement, which is in draft form currently. Strategic reviews of options are ongoing for JEH and DISH in order to establish the future direction of the companies. This may impact the governance documentation needed. No ETD provided
23/24	4.23/24 Cash Collection and Management	The Council will investigate the user access reports for Civica ICON and Agresso to identify whether any further individuals have inappropriate access rights across both systems. Those with inappropriate access identified will have access suitably removed / amended. The Council will periodically review access rights between Civica ICON and Agresso and ensure where required, an adequate segregation of duties is maintained for those who are receipting income and journaling income.	High	Steve Yeo, Strategic Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/12/2023	Overdue	36	Two Months	Have now received user data from IT in relation to Civica Icon, and reviewing user access. Next steps are to check same users access within Agresso to ensure appropriate No ETD provided

Appendix A - Overdue High Risk Actions By Aged Analysis (FY2021/22 and FY2022/23)

> 1 Year < 2 Years												
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21/22	24.21/22 GDPR Governance	The Data Flow Capture Spreadsheet will be updated to include the following areas: • name and contact details of joint controller (if applicable); • categories of individuals; • names of third countries or international organisations that personal data are transferred to (if applicable); • safeguards for exceptional transfers of personal data to third countries or international organisations (if applicable); • Data Protection Act 2018 Schedule 1 Condition for processing; • GDPR Article 6 lawful basis for processing; • link to retention and erasure policy document; and • whether personal data retained and erased in accordance with the retention policy document - reasons for not adhering to retention policy document (if applicable).	High	Alex Cowen	Sarah Hayward	Strategy and Improvement	ICT and Digital	30/09/2022	Overdue	493	> 1 Year < 2 Years	Need to confirm Information Asset Owners following the restructure. ICT&D need to replan approach to complete action. No ETD provided

> Six Months < 1 Year												
Year	Report Title	Recommendation	Rating	Action Owner	ED/AD	Directorate	Service	Implementation Date	Status	Days (as at 5th February 2024)	Age Analysis	Updates Received
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	Jasvinder Dalvair	Thomas Mulloy/Ruth Hodson (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	311	> Six Months < 1 Year	A full month end timetable is in place but there is no detail or breakdown of Finance tasks listed that should be completed. There is only a high level review of key milestones so this action has not been closed. Current ETD - March 2024
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	Steve Yeo	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	311	> Six Months < 1 Year	Progressing the move to SSO for Agresso, meetings held, now in process of collating data to enable testing and then roll-out Current ETD - March 2024
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< Six Months

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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	Adele Taylor	Finance and Commercial	Finance and Commercial	31/10/2023	Overdue	97	Four Months	There is a plan in action for Agresso support to generate an automated the 3 points by creating a report that systematically runs and identifies any duplicate suppliers, existing supplier redundancies, and duplicate bank details. Note that bank details verification has already been undertaken as a separate action. No ETD provided
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	30/09/2023	Overdue	128	Five Months	We have reviewed 3,795 suppliers from an Agresso report. After this review, we have potentially closed down 857, which were duplicates. Upon further examination of the report, we still need to investigate another 105. Once this is complete, we will have a unique list of suppliers. Additionally, we are implementing a report that will be run at the end of every month to identify and address any duplicate suppliers. Current ETD - March 2024
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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	Alistair Rush, Deputy S.151 Officer	Mark Halligan (Pat Hayes)	Finance and Commercial	Finance and Commercial	31/12/2023	Overdue	36	Two Months	No update or ETD provided

23/24	2.23/24 Q1 Follow Up	Management will review governance documentation required for the full year 2023/24 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	Pat Hayes	Housing, Property and Planning	Housing, Property and Planning	30/11/2023	Overdue	67	Three Months	Governance documentation is in place for GRE5, with the exception of the Shareholders Agreement, which is in draft form currently. Strategic reviews of options are ongoing for JEH and DISH in order to establish the future direction of the companies. This may impact the governance documentation needed. No ETD provided
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