This is a schedule of all recommendations where the target date for implementation has passed and either the recommendation has not been fully implemented, or the auditee has failed to provide information on whether it has been implemented.

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
1	2010/11	School	St Mary's Catholic Primary School	Nil	It is recommended that the School completes a full check of the budget uploaded onto the SIMS system against the approved budget plan from review of the report "Chart of Accounts". Further, upon formal approval of the budget plan, it should be signed and dated by the Chair of Governors and the Headteacher to evidence its approval.	2	22/11/2010	Headteacher/ SAO	Action point ongoing at present
2	2010/11	School	St Mary's Catholic Primary School	Nil	Invoices received for payment should be stored securely and processed in line with the supplier's payment terms and conditions or in line with the Financial Procedures Manual. The current budget and current School bank account should be checked to ensure that funds are available in order to process all outstanding invoices at the earliest convenience. Further, all suppliers which the School is indebted to should be contacted with immediate effect and a copy of the initial invoice requested and payment made accordingly.	1	30/11/2010	Headteacher/ SAO	Action point ongoing

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
3	2010/11	School	St Mary's Catholic Primary School	Nil	The School should ensure that there is adequate separation of duties within the day to day financial management process. This should include, but not be limited to: • The raising of a purchase order should not be done by the person approving the order; • The person placing an order should not be the same person committing the order on the system; • The person checking the goods to the orders upon receipt should not be the same person who signed the order; • The person certifying the invoice for payment should not be the same person who raised the order or authorised the cheque; and • The person administering the day to day financial activities within the school should not be the same person preparing the monthly bank reconciliation.	2	9/11/2010	Headteacher/ SAO	Action point ongoing
4	2010/11	School	St Mary's Catholic Primary School	Nil	Management should ensure that all bank accounts held on behalf of the School are monitored periodically and bank statements obtained and reconciled with the SIMS system monthly.	1	30/11/2010	Headteacher/ SAO	Action point ongoing
5	2010/11	School	St Mary's Catholic Primary School	Nil	Inventory records should be updated to record the date of acquisitions, purchase price, and disposals of portable and valuable assets prior to the inventory being circulated for use. An annual inventory check should be undertaken, certified as correct and the results reported to the Governing Body.	2	22/11/2010	School Administration Officer	Ongoing - will review at Finance sub committee meeting 24/1/11

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
6	2010/11	School	St Mary's Catholic Primary School	Nil	Equipment loans should be adequately recorded and authorised by an appropriate member of staff and the loan period specified on the loan form.	2	31/10/2010	Headteacher	In process
7	2010/11	School	St Mary's Catholic Primary School	Nil	An Income and Expenditure Statement for the School Fund account should be produced and reconciled to the bank statements monthly. Management should ensure that all bank statements for the account are requested and retained at the School. Further, the School Fund account should be independently audited on an annual basis and the results presented to the Governing Body for approval. Evidence of the approval should be documented in the minutes of the relevant meeting.	1	30/11/2010	Headteacher/ SAO	Past statements requested from School Funds. Ongoing
8	2010/11	School	St Mary's Catholic Primary School	Nil	On completion of the reconciliation of the School Meals Account to paying-in slips and student number, the reconciliation should be reviewed and agreed by an independent person prior to being submitted to the Local Authority.	2	31/10/2010	Headteacher	To be agreed

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
9	2009/10	School	Cambridge School	Substantial	Inventory records should be promptly updated to record all acquisitions and disposals of valuable and portable assets prior to the inventory being circulated for use. All assets should be indelibly and visibly security marked with the name of the school. Further, an annual inventory check should be undertaken, recorded, certified as correct and its results reported to the Governing Body.	2	02/11/2010	Business Manager	Inventory check has been undertaken by the Site Care Manager. The school is currently looking into marking systems - taking a little longer than originally thought as actively seeking the right system that also offers value for money. Once all items marked asset register will be updated and presented to the governing body (GB meeting 2/11/10 - confirmed to IAM 7/9/10)
10	2009/10	School	Cambridge School	Substantial	The School should register the computer data with the Data Protection Registrar. Once registration is complete, the School should retain a copy of the certificate on site so as to demonstrate compliance with the Data Protection Act 1998 Further, the Governing Body should formally approve the Confidentiality Policy. Evidence of the approval should be documented in the minutes of the relevant meeting to which the policy was approved.	1	02/11/2010	Headteacher	The School registered with the Data Protection in November 2009 and has a copy of the certificate on file. The Confidentiality policy is currently under review and will be submitted to the full governing body at the next meeting - 02/11/10
11	2009/10	School	Addison Primary School	Substantial	An annual Income and Expenditure and Fund Balance Statement for the School Fund account should be produced, independently audited and presented to the Governing Body for approval. Evidence of the approval should be documented in the minutes of the relevant meeting.	2	31/12/2010	Headteacher/ Chair of Governors	

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
12	2010/11	Children's Services non-school	Frameworki	N/A	The review of the reconciliation between OLAS and Frameworki should be documented within the monthly budget monitoring meeting minutes.	2	31/12/2010	Frameworki Team Manager	
13	2009/10	Children's Services non-school	Leaving Care	Substantial	The YPS team should liaise with the Corporate Anti Fraud Service (CAFS) to determine whether a data matching exercise can be undertaken to identify care leavers receiving both government benefits and subsistence payments from YPS. Following this, YPS should also determine how this information can be used to monitor the level of government benefits claimed by care leavers.	2	31/12/2010	Senior Business Support Officer	
14	2009/10	Children's Services non-school	Leaving Care	Substantial	The 'Young Peoples' Leaving Care - Policy & Procedure' document should be updated to include external funding streams for care leavers in Higher Education.	2	30/11/2010	Education and Development Worker	
15	2009/10	Children's Services non-school	Leaving Care	Substantial	All 'Budget/Assessment' forms should be completed by care leavers in Higher Education, receiving support from YPS.	2	30/11/2010	Education and Development Worker	

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
16	2008/09	Environment	ICPS Application	Substantial	It is recommended that a periodic review of the user accounts and permissions on the ICPS application be performed to ensure that all users are active and current and that their access is allocated in line with their job role. A process should also be established for the authorisation of changes to user permissions.	2	30/04/2010	Parking Control Group Officer and Principal Parking Control Officer	Agreed: Will investigate with MTS for the possibility of reporting users and their current permission levels and to review thereafter. Other Councils might have reported this to MTS before. In the absence of a solution by MTS, it will take long for individual users to be reviewed manually. To investigate by the end of July 2008 to be followed up with responsible officers **Update - January 2010.** A range of "Dummy User" accounts have been set up which have the necessary permissions for each group of users. This needs to be tested and, once this is done, we can clone existing users to those accounts *{Target date extended to April 2010 by IAM to allow for testing to be completed.}*
17	2009/10	Finance & Corporate Services (HFBP)	IT Service Desk	Substantial	A formal strategy should be developed which clearly defines the service desk's medium to long term objectives and how these will be achieved. This could be included in the overall IT strategy and should outline the plan to achieve the service desk objectives. In addition, the strategy should be monitored and reviewed periodically to ensure that the plan is achieving its objectives and goals.	2	30/09/2010	Service Desk Manager/ H & F CMO	26/08/2010 HFBP - A formal strategy has been defined but has not yet been documented. The Service Desk has formulated strategic goals aligned to the 2010/2011 business objectives related to growth, customer satisfaction, financial performance and people. Completion date expected to be end September 2010.
18	2009/10	Finance & Corporate Services (HFBP)	Data Storage and Backup Recovery Audit	Substantial	A process should be established for carrying out periodic test restores for back up data across all Council systems.	2	31/07/2010	Server Infrastructure Manager	

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
19	2009/10	Finance & Corporate Services (HFBP)	Citrix and VMware	Substantial	The benefits realisation achievements of the virtualisation strategy investments should be formally documented and evaluated by management to ensure that the benefit evaluation metric is effectively delivered and monitored for achievement.	2		Client Server Infrastructure Manager(HFBP)/Senior Finance and Contract Monitoring Officer	
20	2010/11	Residents Services	Anti-Social Behaviour Unit	Substantial	Management should continue to try and establish a benchmarking group to compare working practices, case volumes and performance with other local authorities. Where a benchmarking group cannot be established, benchmarking/service comparison exercises should still be conducted on a periodic basis.	2	31/12/2010	Anti-Social Behaviour Manager	

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
21	2008/09	Residents Services	Libraries - cash and banking	Limited	Management should ensure that when the new management information system is implemented, income collected is reconciled daily to sales volumes.	1	30/09/2010	Head of Libraries	FOLLOW-UP FINDING: Partly implemented. As per discussion with the Head of Libraries, the Management Information System is partly implemented. The complete implementation is still in progress UPDATE: This should be resolved at the next upgrade of the system due in July 2009. Additional overall controls involve the close monitoring of the financial take at each library by the Support Services Officer who receives and checks each entry and discusses verifies and signs each and any variation with the Head of Service. RSD reported 3/3/10 that implementation of this part of SPYDUS has been postponed to mid 2010/11. Target date amended from 31/10/2009 to 30/09/2010 at request of department.

Ref	Audit year	Department	Audit Name	Assurance	Recommendation	Priority (1/2/3)	Agreed Target date	Responsible Officer	Status/ Comments
22	2007/08	Residents Services	Mortuary Services	Limited	It is recommended that management enter into contractual agreements with key service providers, such as undertakers. When entering into contractual agreements it is recommended that appropriate procedures are undertaken as per the Financial Regulations of the Council.	1	31/12/2010	Head of Service	AP update 07/01/09 – undertakers only Still ongoing re further debate with MPS Coroner's Officers. New implementation date proposed of 31/3/09 UPDATE 07/04/09 partially complete - confirmed that undertakers rota introduced at Kingston & MPS Coroners officers will do the same for H&F. Benchmarking - copy of Camden undertakers contract obtained. Formal tender process was planned to start by 1/7/9. Undertakers have been approached but are unwilling to engage in informal contractual arrangement. UPDATE 04/08/09 - Currently considering either 1 contract for all 7 boroughs or 3 contracts (inner, middle and outer). Currently operating under rota arrangement which is working well. Benchmarking with Camden & other boroughs. Included in Business Plan to tender by 31/03/09 AP 01/02/2010 Follow-Up - We identified that contracts with service providers have still not been developed. However, management is considering whether to produce one contract for all seven boroughs or three contracts (inner, middle and outer). This has been included in the 2010/11 Business Plan as part of the objectives of delivering a high quality, value for money public services. NOT IMPLEMENTED - Planned in 2010/11 Business Plan