High Priority Recommendations Partially Implemented / Not Implemented

Amber priority recommendations outstanding at time of April 2019 follow-up exercise (implementation due by 31st March 2019)

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	**Partial**	
Barbican Equality & Inclusion - Performing Artists: Use of Third Parties	31/01/19	N/A	30/04/19	0	1	No management comment supplied re delay in implementation. Revised target timescale of 30/04/19 supplied.
Retail and Bars - Functionality of Revel system for Ordering of Retail Stock	31/07/18	31/03/19	31/12/19	0	1	We have decided that rather than looking at a stock system the best available system would place both stock and epos, therefore we need to go out to tender. This will happen in the next couple of months – with implementation hoping to happen at the end of the year.
Retail and Bars - Bars Cost Price on Revel	31/05/18	31/03/19	31/12/19	0	1	
Retail and Bars - Online shop - Integration of Revel and Shopify	31/07/18	31/03/19	31/12/19	0	1	
Retail and Bars - Retail Stock-take Revel System Functionality	31/07/18	31/03/19	31/12/19	1	0	
Retail and Bars - Recording of Cross charges on Revel	31/07/18	31/03/19	31/12/19	1	0	
Chamberlain's FSD Human Resources Starters & Leavers – Payroll Leavers Checks	31/08/18	N/A	TBC	1	0	'Rectification of error loans' has been incorporated within the payroll system. Internal Audit comment: further clarification / evidence is required in order to close this down; this has been requested.
Human Resources Starters & Leavers – Secondary Checks on Payroll Changes	31/05/18	N/A	TBC	1	0	Written procedures have been revised. 'Later' amendments are not accepted to allow time for checking to take place. Internal Audit comment: further clarification / evidence is required in order to close this down; this has been requested.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Chamberlain's IT IT Data Storage Management - Information Management Strategy	31/12/18	N/A	31/07/19	1	0	This will now be completed by 31st July 2019. This has been delayed due to the following: The production and approval of an overarching Data retention Policy is in progress. The implementation of such requires the business units to provide their information retention requirements for the IT function to deliver within the various Data retention policies across systems and applications. The owner for the delivery of the data retention process is the IT Director, who is responsible for ensuring delivery against the Corporation's Information Retention schedules The IT Director on behalf of the Information Management Board will now commission the work to complete an overarching Data Retention Policy that links to the work completed on Departmental Retention Schedules. However this work will not be completed and signed off until the end of July 2019.
Oracle Application - Restart Procedure	30/12/18	N/A	31/05/19	1	0	COL IT and Business Continuity Teams have planned a DR test of key systems (including Oracle and Paris) for May 2019, following a request from Finance to delay this test until year end activities are complete.
Chamberlain's Procurement Declarations of Interest - Annual Submissions	30/04/18	N/A	TBC	0	1	HR are leading on the new policy and process for Declarations of Interest which will be reflected in the Employee Code of Conduct. HR have confirmed that the union consultation ended 30 March, and the report and policies have gone to Summit Group. HR will be reporting to Establishment Committee on 30 April and Policy and Resources Committee on 2 May. A revised timescale for full implementation is to be confirmed following the decision of Policy and Resources Committee.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Corporate Wide Procurement Consultation with Stakeholders - Consultation Guidance	03/09/18	31/03/19	TBC	1	0	Internal Audit comment: a management comment has been obtained and further clarification is required in respect of the controls introduced since the audit was finalised. Revised target date for demonstration of full implementation to be confirmed.
City Procurement - Strategy 1	19/11/18	N/A	31/07/19	0	1	The new Procurement Strategy is in draft form and Members have been asked to provide feedback on the Draft Procurement Strategy at Procurement Sub (Finance) Committee on 3 April 2019. A final draft strategy will be presented to Committee in July 2019 for approval.
City Procurement - Strategy 2	19/11/18	N/A	31/07/19	0	1	The original target date has not been met because the new Procurement Strategy is still in draft form and Members have been asked to provide feedback on the Draft Procurement Strategy at Procurement Sub (Finance) Committee on 3 April 2019. A final draft strategy will be presented to Committee in July 2019 for approval.
Corporate Wide - Business Travel - Contract for Taxis	31/05/18	N/A	TBC	0	1	Sharepoint has been updated with Addison Lee details, however corporate wide comms will only be undertaken once the contract with Addison Lee has been finalised. Revised target timescale for full implementation to be confirmed.
City of London Freemen's School Cyber Security – Digital Strategy	31/12/18	N/A	30/06/19	1	0	Whilst the 'Cyber Handbook' has been drafted, the School needs to identify the required format and agreed policies. SLT have some reservation about the early draft, so further work is needed.
Cyber Security - Related Policies	28/02/19	N/A	30/06/19	1	0	We are continuing to work with CoL police and other CoL schools and hope to have the policies written in the 'Cyber Handbook'.
Cyber Security - Document Version Control	31/12/18	N/A	TBC	1	0	Internal Audit comment: Management update required and revised timescale for demonstration of full implementation.
Cyber Security – Penetration Tests	28/02/19	N/A	30/09/19	0	1	Corrective action date now September 2019. There is a large scale infrastructure upgrade taking place from April 2019.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Cyber Security – Windows 7 Machines	31/01/19	N/A	31/05/19	1	0	All school systems are being upgraded to the latest OS/application versions and it is expeced these will reduce a large number of required corrective actions. Once the upgrade has been complete, we intend to perform a fresh PEN test and will be in position to remedy any further corrective actions at that time. Revised end date now May 2019. There school had 3 power outages and on going building works of Christmas break when this work was planned. Staff using these machines are in the finance department, so we are having to wait for year-end financials to be completed. We shall be able to start the upgrade process over the Easter recess and in to the start of next term.
Cyber Security - Laptop Disk Encryption	28/02/19	N/A	TBC	1	0	We have engaged a consultancy (Geminet) to review our options for this work. At the moment it is unclear if we need to re-image our entire fleet of laptops or the work can be carried out in the background. Originally scheduled for Christmas break, but power outages meant equipment/resources not available for this work. There is a potential to carry out this work over the Easter recess depending on the consultancy report.
Cyber Security - SLT Meetings	31/01/19	N/A	TBC	1	0	Internal Audit comment: Management update required and revised timescale for demonstration of full implementation.
Cyber Security - Digital Strategy Roll-Out	31/12/18	N/A	TBC	1	0	Internal Audit comment: Management update required and revised timescale for demonstration of full implementation.
Cyber Security - IT Infrastructure	28/02/19	N/A	30/06/19	1	0	Revised end-date now June 2019. Together with newly appointed Director of Technology, new school Bursar, will shall be working other City of London departments to agree and produce a standard set of policies. Essentially we do not want to re-invent the wheel when other CoL departments may have existing policies that apply.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
City of London Police FOI - Action Plan to address Non-Compliance	01/08/18	N/A	TBC	0	1	Internal Audit comment: Recent Information Management Board reports reflect a reduction in the number of outstanding FOI requests but suggest that resourcing remains an issue in this area; recommendation remains live on this basis. Revised target timescale required for full implementation.
Police Bank Accounts - Reconciliation of Funds	31/12/18	N/A	TBC	1	0	Internal Audit comment: There is confusion as to who is responsible for undertaking the bank account reconciliations in respect of defendants' and found funds. It is understood from the CoL Corporate Treasurer that bank statements are sent to the Force for reconciliation but the Head of Courts & Covert Finance, CoLP, advised that the only statements received are US dollar and Euro ones from Lloyds and reconciliation is undertaken to local spreadsheets as this team has no access to the General Ledger. Confirmation required of the action owner and revised target timescale for full implementation.
Demand and Event Policing - Record of Event Income and Expenditure	30/09/18	N/A	TBC	1	0	New FBPs will work more closely with services and identify Demand and Events Policing required in advance. Income due will be identified at monthly meetings and logged centrally by the Senior FBP. Internal Audit comment: revised target timescale required for full implementation.
Key Financial Controls - Budget-Setting Timetable	31/12/18	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Budget-Setting Process	31/03/19	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Financial Administration Guidance	31/03/19	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Identification of Income	31/12/18	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Key Financial Controls - Debt Management Arrangements	31/12/18	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Goods Receipting	31/12/18	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Procurement Compliance	31/03/19	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls – Waivers	31/03/19	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Finance Dashboard	31/03/19	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Monthly Budget Monitoring	31/12/18	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Funded Unit Overspend	31/03/19	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Budget Variances	31/03/19	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
Key Financial Controls - Reporting Deadlines	31/03/19	N/A	TBC	1	0	Status update and revised target date required for demonstration of full implementation.
City of London School for Girls ICT Strategy, Security & Operations - Disaster Recovery Testing	11/12/15	28/02/19	TBC	0	1	An audit has recently been undertaken at the School which is expected to make further recommendations in this area. The revised target date for making the necessary control improvements related to DR will be confirmed in the management response to the current audit.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
ICT Strategy, Security & Operations – Penetration Testing	01/12/15	31/01/19	TBC	0	1	Internal Audit comment: The DR walkthrough is the outstanding element of the original recommendation. An audit has recently been undertaken at the School which is expected to make further recommendations in this area. The revised target date for making the necessary control improvements related to penetration testing will be confirmed in the management response to the current audit.
Institutional Review – Inventory Maintenance	08/07/16	30/09/17	TBC	0	1	Internal Audit comment: There are two elements of the original recommendation outstanding - development and rollout of a procedure for undertaking periodic asset register checks, and communication of the agreed procedures to all interested parties at the School. An audit is in progress at the School which is expected to make further recommendations in this area. The revised target date for making the necessary control improvements related to inventory maintenance will be confirmed in the management response to the current audit.
City Surveyor Building Services Engineering - BMS Configuration	31/12/11	31/03/19	31/08/19	0	1	The agreed solution to meet this requirement is the full segregation of the BMS communication network from the main corporate IS network. An order has been placed with Skanska for the BMS Sub-contractor, Schneider, to implement the necessary changes to the BMS infrastructure. A detailed technical specification for these works has been developed by Schneider and is currently being discussed with the IT network contractor, Roc Technologies, prior to implementation. Revised target date: 31 August 2019.
Community & Children's Services Housing Rents – Arrears Reporting to Members	31/01/18	31/01/19	31/07/19	0	1	A Housing Update and Risk Management report was presented to the HMASC in January 2019. The report sought comment from members on the format of future reports. Members comments will be incorporated into future report the first of which will be presented to the committee in July 2019. This will include information on tenant arrears and former tenant arrears against set targets.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Health and Social Care Integration - Evidence of Commissioned Projects Discussed	31/03/19	N/A	31/07/19	0	1	Contract monitoring meetings do take place and they are now consistently recorded. An example has been supplied. Internal Audit comment: revised target timescale supplied for demonstration of full implementation i.e. supply of a further sample of meeting records.
Health and Social Care Integration _ Delivery Mechanisms _ Signed Contracts	31/03/19	N/A	30/06/19	0	1	The Commissioning team are working to comply full compliance with this recommendation. A reduction in waivers demonstrates the progress made ensuring contracts are signed prior to the contract start date.
Community Centre Revenue - Strategy for Community Facilities	31/10/18	31/03/19	31/07/19	0	1	Consultation on the Community Centre Policy and Strategy took longer than anticipated and the reports missed their original planned date to go to the HMASC in January 2019. The Strategy is being further developed now that the Policy has been approved and will be presented to the committee in May. It is anticipated that good evidence of the Strategy being published and of its implementation is likely to be available by end of July 2019
Community Centre Revenue -The Application of Charges	31/10/18	31/03/19	31/07/19	1	0	Internal Audit comment - revised target timescale required for demonstration of full implementation, as follows: The Head of Estates should instigate controls to ensure that charges levied for use of community centre facilities, including the treatment of deposits, are correct and complete and that the charges are raised promptly for hall hire facilities at estates. This could include regular reconciliations of charges levied against approved pricing schedules.
Community Centre Revenue - Income Administration	30/09/18	31/03/19	31/07/19	1	0	Internal Audit comment – a revised target timescale has been supplied for demonstration that the Head of Estates has undertaken the following (i)Devise appropriate procedures for collecting, recording, reconciling and banking income received by community centres; (ii)Document and distribute these to relevant staff, providing training, where required;

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
						(iii) Put arrangements in place to monitor compliance with the procedures.
Community Centre Revenue - Revenue Generation	31/10/18	31/03/19	31/07/19	1	0	Internal Audit comment - The Head of Estates should: (i) Instigate formal arrangement for monitoring performance against community centre revenue budgets; (ii) Ensure that Senior Management and Members are provided with regular information on performance against community centre revenue budgets; and (iii) Instigate arrangements for addressing revenue shortfalls against budget, where these occur.
Housing Allocations, Lettings & Voids - Tenancy Agreements	31/12/18	N/A	31/07/19	1	0	There have been issues with the supplier of the scanning solution and these were only recently resolved; we are currently working on the go live plan. An Introductory Tenancy Policy was introduced in June 18 that was circulated to staff. All new tenants on Introductory Tenancies are being visited and paper surveys being completed. An online survey currently being developed and is anticipated to be introduced the first quarter of 2019/20. The Tenancy Visits project has entered the final phase on Golden Lane Estate. Legal advice was sought on versions of tenancy agreements in circulation at the time, so we are now able to rely on presenting copies of tenancy agreements that were issued during specific time periods.
Financial Assessments - Financial Assessment Form Anti-Fraud Checks	31/08/18	N/A	TBC	0	1	ASC is now able to log on to NFI to check anti-fraud requirements. Original documents are required, a copy is saved to clients files. A screen print of the log-in screen is attached. Internal Audit comment – audit testing to be arranged to confirm the arrangements in practice. Timescale for demonstration of full implementation TBC.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Housing Allocations, Lettings & Voids - Scanned Tenant Files	31/12/18	N/A	31/07/19	1	0	The company providing the scanning solution has now sorted out the issues that were holding up the scanning of documents. This has now commenced and it is likely that the projects and evidence of implementation will be available by 31 July 2019.
Housing Rents - Arrears Levels	31/07/18	31/03/19	31/07/19	0	1	A Housing Update and Risk Management report was presented to the HMASC in January 2019. The report sought comment from members on the format of future reports, see highlighted paragraphs 28 & 29 and Appendix 2 (presenting a new dashboard approach) on attached reports. Members comments will be incorporated into future report the first of which will be presented to the committee in July 2019. This will include information on tenant arrears and former tenant arrears against set targets.
Housing Allocations, Lettings & Voids - Anti-Fraud Checks	31/12/18	N/A	30/04/19	0	1	The third and final deadline for census returns was last Friday 29th March. All those who have not responded were sent a cancellation letter week commencing 8 April 2019. Housing will also as a consequence turn off these tenants ability to log onto the bidding website.

It is currently anticipated that approximately 195 applications will be sent cancellation letters but expect that this will encourage a number of applicants to contact us and we may reinstate their accounts if they still qualify. We anticipate being able to provide evidence of implementation and actions taken by the end of April 2019.

Internal Audit comment – audit testing to be arranged to confirm the arrangements in practice. |

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Guildhall School of Music and Drama Student Affairs - Service Provision Business Planning - Consistency of Reporting	28/02/19	N/A	31/12/19	0	1	Internal Audit: although the new annual report shows a more consistent approach across the services provided by Student Affairs, the second part of the recommendation - Reporting of outcomes against relevant aims / objectives set at the start of the year - is still to be implemented.
Student Affairs - Recording of Budget Monitoring Outcomes	28/02/19	N/A	30/06/19	1	0	No detailed meetings have taken place in order to demonstrate this.
Student Affairs - Financial Management - CBIS additional training	28/02/19	N/A	31/05/19	1	0	Due to early closing there has not been a convenient time. This will take place after year-end.
Student Affairs Financial Management - Payments to third parties	28/02/19	N/A	N/A	1	0	Internal Audit: School management have advised that this has been implemented; evidence is awaited from the School.
Baxter Storey – Sanctions	03/09/18	31/10/18	TBC	0	1	Full implementation of this recommendation is delayed pending sign-off of the new corporate contract, which is outside of the control of the School. Revised target timescale to be confirmed.
Baxter Storey - Share of profits	03/09/18	31/10/18	TBC	0	1	Full implementation of this recommendation is delayed pending sign-off of the new corporate contract, which is outside of the control of the School. Revised target timescale to be confirmed.
Baxter Storey - KPI monitoring	03/09/18	31/03/19	TBC	0	1	No management comment received. Internal Audit: implementation can take place without contract sign-off. Revised target timescale awaited from the School.
Baxter Storey - Contract Documentation	03/09/18	31/10/18	TBC	0	1	Full implementation of this recommendation is delayed pending sign-off of the new corporate contract, which is outside of the control of the School. Revised target timescale to be confirmed.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Succession Planning - Talent Management	31/01/18	31/12/18	31/05/19	1	0	Discussed as part of the Professional Development framework at the February staff development committee but changes needed so needs to be signed off at the next meeting on the 22nd May.
Satellite Sites - Collaboration Agreements	31/10/17	31/03/19	31/07/19	0	1	The review that has taken place has meant changes have been needed to the draft MOU's. We are signing one year contracts that then can be tweaked as we learn more through this next year.

Peterborough - A new partnership agreement/MOU is being drawn up by Peterborough City Council. This has taken some time. Sign off early Summer term.

Saffron – Agreed - Sign off on the Board meeting of the 2nd May.

Taunton – This has taken longer due to the relationship with the host School. Sign off early Summer term.
. |
| **Mansion House**
Hospitality & Catering Contract Management – 'How to raise a concern' details | 30/09/18 | 31/12/18 | TBC | 0 | 1 | Internal Audit comment: Internal Audit has provided details of the current wording of the Whistleblowing Policy, which should be used as the basis for including a relevant section in the new contract. A revised target timescale is required for full implementation. |
| **Markets & Consumer Protection**
Consumer Protection – Recording of Seized Goods Disposal | 30/03/18 | N/A | TBC | 0 | 1 | Arrangements are currently being made to dispose of one seized item (a nut seller's trolley). The process is taking longer than anticipated as it is proving difficult to find a contractor willing to take the item. As soon as this has been resolved, the disposal process will be completed. A further update and evidence will be provided as soon as possible to enable this recommendation to be closed.

Internal Audit: Implementation could not be confirmed previously as there were no disposals, hence no previous revised target date. |

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Markets Fraud Risk – Fraud Awareness Training	30/11/18	N/A	TBC	0	1	The Department of M&CP is not yet able to confirm the timescale for full implementation of this action. The unresolved problems with the existing training module prevent us obtaining accurate records of when individual members of staff last completed the module. As has been confirmed by the CoL's Anti-Fraud Manager, the new eLearning package on this subject is still being developed. When the new module is live, we will be able to progress this action, ensure all our staff undertake the Fraud Awareness training at the mandated intervals, and obtain evidence of this.
Licensing Database - Northgate Contract	31/03/19	N/A	TBC	0	1	Advice has been sought from the CoL's Contracts Team which has agreed to investigate the existence and location of the current contract and provide guidance to the department.
Licensing Database - Admin Accounts	31/03/19	N/A	TBC	0	1	Internal Audit: Revised timescale required for full implementation i.e. when the course of action recommendation by the Contracts Team is complete. Confirmation was received from IS regarding the two user accounts within the 'privileged' Admin Group for which the rationale for their inclusion was unclear: one such account (DES_M3PP_LIVE) needs to remain within the group, the other account (ADMINE) has now been removed from the group. Two other unidentified accounts which were in the 'Admin' Group were also confirmed to be unnecessary and have also been removed. Internal Audit: evidence is required of the closure of accounts.
Open Spaces Financial Management - Hampstead Heath Cash Handling Procedure	30/12/18	N/A	TBC	1	0	The staff member from Hampstead Heath that would be able to provide the required information is on annual leave.

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
SJC Foundation School Income Generation – Dinner Money Debt Reports	16/02/19	N/A	26/04/19	0	1	Refunds in relation to the free school meals pilot have been issued to parents. New suppliers have been set up in respect of all eligible parents. Cheques have been issued to parents. After Easter the school will start to chase all other dinner debts to see if partial recovery is possible. Revised target timescale for full implementation 26/04/19.
Town Clerk's Business Travel – Purchase Supporting Documentation	31/05/18	31/03/19	31/10/19	1	0	The updated Policy has not yet been added to Colnet as the procurement process is still underway. A bulletin will be issued by mid-October setting out the need to ensure all costs claimed are supported by appropriate documentation.
Human Resources Starters and Leavers - Overpayment Procedures	31/03/19	N/A	31/05/19	1	0	New interim Payroll Manager is in post and working with HR team to improve the working process for recovering overpayments for employees who leave the organisation which currently involves payroll and HR. Likely to sit with payroll/cashiers once initial letter has been issued to the employee.
TOTAL				42	33	