

Appendix 2

High Priority Recommendations Partially Implemented / Not Implemented

Amber priority recommendations outstanding at time of December 2018 follow-up (implementation due by 30th November 2018)

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Barbican						
Visitor Experience – Definitions	31/08/18	N/A	31/12/19	1	0	As agreed with Members, our aim is to create an environment that enables and inspires others to achieve their best. It was agreed that this is to be achieved through the delivery of the following prioritised areas: 1) Compliant, 2) Efficient, 3) Appropriate. We have been delivering a ground-up review and much resultant change and this has meant that people have had to prioritise their finite time on areas of compliance including fire safety and terrorism for example. The Barbican’s Strategic Plan defines the goals, one of which is Visitor Experience, (which, unfortunately, shares its name with one of our teams, causing confusion during the audit). Within that goal are contained the objectives all of which have a direct and indirect impact on audience experience. Within these are projects which deliver change in the areas of audience experience. Our prioritised plan means that we will focus on the points raised in the audit and bring together the projects under the ‘appropriate’ priority. In the meantime, the works under ‘compliant’ and ‘efficient’ have all contributed to the Visitor Experience.
Visitor Experience – SMART Objectives	30/11/18	N/A	31/12/19	1	0	
Visitor Experience – Business Plan Monitoring	30/11/18	N/A	31/12/19	1	0	
Equality & Inclusion - Reporting to Management	30/09/18	N/A	30/06/19	0	1	Revised target date as this is when it is timetabled to go to SMT.
Chamberlain’s						
Human Resources Starters & Leavers – Payroll Leavers Checks	31/08/18	N/A	31/01/19	1	0	Target dates amended due to staffing changes within Payroll.
Human Resources Starters & Leavers – Secondary Checks on Payroll Changes	31/05/18	N/A	31/01/19	1	0	Target dates amended due to staffing changes within Payroll.

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Corporate Wide Business Travel – Scheme Update	31/05/18	N/A	31/03/19	1	0	The review of business travel by City Procurement has identified the challenges in implementing and monitoring compliance to this recommendation due to the fact that the travel authorisation /purchasing process is manual. City Procurement will therefore commence procurement of travel services that will include software to facilitate and track travel purchases. Timescale to be revised to end of FY2018.
Corporate Wide Business Travel – Contract for Taxis	31/05/18	N/A	31/03/19	1	0	
Corporate Wide Business Travel – Business Travel Insurance	31/05/18	N/A	31/03/19	1	0	
Corporate Wide Business Travel – Single Policy	31/05/18	01/10/18	31/03/19	1	0	
Corporate Wide Business Travel – Travel Arrangements	31/05/18	N/A	31/03/19	1	0	
Corporate Wide Business Travel – Travel Arrangements	31/05/18	N/A	31/03/19	1	0	
Corporate Wide Procurement Consultation with Stakeholders – Consultation Guidance	31/08/18	N/A	31/03/19	1	0	
Chamberlain's IT Remote Access – New User Access Authorisation	30/05/16	30/09/18	31/03/19	0	1	New Account Process – Technical issues with integrating Firmstep (Forms) and Active Directory have disrupted the initial plan to implement a cost centre manager sign off workflow for all new

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						<p>starters. In parallel, a broader piece of work to implement a staff onboarding tool has recently been scoped, and subject to commercial review will be implemented. This will include a workflow to automate the cost centre manager sign off and upon authorisation will automatically create the Active Directory account.</p> <p>The Active Directory data is now in a state which is ready to be the master data source for this work. In addition, the onboarding tool can apply the movers and leavers process at 30, 60 and 90 days and subsequently harvest O365 licences, reducing the risk of unauthorised access further. Implementation Date - 31st March</p>
City of London Police						
Budget Monitoring – Profiling Budgets	31/03/18	31/03/19	30/04/19	1	0	It is too early in the budget process to undertake this for 2019-20.
Budget Monitoring – Budget Estimating: Financial Limits	31/03/18	30/09/18	30/04/19	1	0	Internal Audit comment: The CoLP Interim Director of Finance advised that this has been stressed to Finance Business Partners in their team meetings, but implementation can only be evidenced once the 2019/20 budget has been uploaded on the system. Therefore, the target implementation date has been changed to April 2019.
Seized Goods – Property Storage Locations	31/03/18	30/06/18	TBC	1	0	Still being progressed with ECD. Revised timescale required for implementation.
Seized Goods – Cash Counting Policy (i)	31/03/18	30/06/18	30/04/19	1	0	The Asset Recovery SOP is still in the process of being reviewed. ECD staffing issues have meant this task has been delayed until the appointment of a new DCI mid-November. It is anticipated the review will be complete before the end of April 2019.
Seized Goods – Cash Counting Policy (ii)	31/03/18	30/06/18	30/04/19	1	0	
Seized Goods – Witness of Disposals	31/03/18	30/06/18	N/A	1	0	Risk Accepted. Please bear in mind the audit was done in 2016 and yes, it is the officer's responsibility to obtain a receipt. In 2016 we used PMs and in general the system can hold two signatures, one for the person handing the goods over and for second for the person receiving it. Due Front Offices IT terminals in use sometimes officers

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Demand and Event Policing – Record of Event Income and Expenditure	30/09/18	N/A	TBC	1	0	<p>were not able to use the terminals to hand property back, hence the paper receipt. With NICHE there is no electronic way therefore paper would have to be used. Your recommendation with regards to Property Officers to send a task/workflow to officers and chase these up in case there is no response would be nice, however due to the already staff shortage (from 3 Prop Officers down to 1.5) this cannot be implemented at this stage.</p> <p>Finance Business Partners are working on completing an income log for review by the Director of Finance and will be used as part of the Medium-Term Financial Planning Process in conjunction with the Corporation. Internal Audit are awaited a copy of the spreadsheet prepared to analyse income from demand and event policing.</p>
Business Continuity – Finalisation of Business Continuity Plans	01/06/18	N/A	31/03/19	1	0	<p>The revised date for approving the documents will be end of March 2019, there required to be consultation with our security group for the lockdown procedure. The draft has been refreshed and will be submitted to the group in December, the team will then have to work on making amendments and should have the plan agreed by March next year. The network recovery will be finalised as above, and the Fuel Shortage SOP is currently on hold, we will be following the national guidance/action plan in this area.</p>
Freedom of Information Requests - Incorporate FOI Training into the Triple A Training	30/06/18	N/A	TBC	1	0	<p>Internal Audit comment: A number of attempts have been made by telephone and email to arrange to examine the Triple A Training programme; however, no response has been forthcoming.</p>
Freedom of Information Requests -	01/08/18	N/A	TBC	1	0	<p>A plan has been agreed with the Performance Information Unit where they have agreed to provide data for 5 cases a day in respect to the backlog cases concerning statistical data. In addition, the drafting of additional statistical output from PNC is being considered to help clear the backlog. The complexity and frequency of BAU work from the public where PIU are required to answer will affect our ability to clear the backlog and are factors outside of organisational control.</p>

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						<p>The backlog and progress is being actively monitored by the Commissioner at Information Management Board.</p> <p>Internal Audit Note: A number of attempts have been made by telephone and email to arrange to examine Management Board updates; however, no response has been forthcoming.</p>
City of London Freeman's School Institutional Review – Capture of Asset Purchases	30/09/17	30/09/18	31/08/19	0	1	Random checks have not been undertaken due to staff changes and shortages to undertake this task. Revised target date - Summer 2019.
City of London School Financial Management - Timeliness of Interface & Reconciliations	30/06/18	30/11/18	31/01/19	0	1	<p>The finance department were obliged to move our payment software system from SIMS to ISAMS last year, as the whole school moved to ISAMS. Sadly the finance package associated with ISAMS (AccountIQ) was imperfect. We managed a manual reconciliation of the ledger at the March year end, but have struggled to automate this since. We are asking the software provider to assist, but so far we have been dissatisfied with the result. Thus we are still obliged to manually reconcile the ledgers, and I am afraid that this will take longer than the 30th November deadline.</p>
City of London School for Girls ICT Strategy, Security & Operations - Disaster Recovery Testing	11/12/15	15/11/18	28/02/19	0	1	<p>Summer 2018 saw the completion of the wholesale replacement of CLSG's network infrastructure, moving much of it to the cloud and the replacement of all desktop and laptop PCs in the school to ensure that they had the latest operating systems available. Knowing this work was imminent and would completely change the type of DR needed, as well as needing to prioritise the network changes it has not been possible to carry out the DR walkthrough to this point. The Christmas break sees the school closed with staff who worked through their summer to get the school operational again for the new academic year taking leave and so the next opportunity to carry out the DR walkthrough will be the February half term.</p>

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ICT Strategy, Security & Operations – Penetration Testing	01/12/15	01/11/18	31/01/19	0	1	We had initially hoped that the City of London Police would help us with this. However, it is clear that they do not have the resources to assist the school at this time. We have found an external company who offer the service at a good price. In the meantime our IT infrastructure has been completely rebuilt with new firewalls and security provision.
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	30/09/18	31/03/19	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 specification for these works is currently being developed and agreed.
Service Based Property Contracts – Ad-Hoc & Fixed Price Spend	30/09/18	N/A	TBC	0	1	Internal Audit comment: evidence has been supplied of budget-monitoring meetings to demonstrate partial implementation. Full implementation will be confirmed once evidence is supplied of the following outstanding element in respect of monthly review of ad-hoc and fixed price spend: variances should be investigated, and records maintained of both discussion and corrective action taken.
Community & Children's Services Welfare Reform - Discretionary Housing Policy	09/09/18	N/A	31/01/19	0	1	A draft version of the DHP Policy will be presented to the Almshouses and Housing Management Sub Committee in January 2019 for approval and implementation.

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Social Care Financial Assessments – Anti-Fraud Controls	31/08/18	N/A	TBC	0	1	No management comment supplied in respect of the second part of the recommendation: “Adult Social Care management should consider the legality and viability of requesting only original supporting documents.” Revised timescale for full implementation to be confirmed.
Social Care Financial Assessments - Incomplete Supporting Evidence	30/09/18	N/A	31/12/18	0	1	It was agreed at the Adults Senior Management Meeting on the 8 October that new checks using the National Fraud Initiative AppCheck product would be implemented. The Fraud Officer has been contacted to provide training and a password for the Adults Team. It is anticipated that a permanent password and training will be implemented by the end of December 2018.
Social Care Financial Assessments – Annual Financial Assessments	30/09/18	N/A	TBC	0	1	Internal Audit comment: Partial implementation has been confirmed as a new Final Assessment Quality Assurance Procedure has been agreed, will be reviewed on an annual basis and includes version control information. Audit testing to confirm implementation of the procedure in practice cannot be undertaken until annual financial assessments are due. Revised timescale for full implementation to be confirmed.
Community Centre Revenue – Revenue Generation	31/10/18	N/A	31/03/19	1	0	Implementation will take place following approval of the Community Spaces Strategy, scheduled to go to Housing and Almshouses Sub-Committee 21/01/19.
Community Centre Revenue – Income Administration	30/09/18	N/A	31/03/19	1	0	Implementation will take place following approval of the Community Spaces Strategy, scheduled to go to Housing and Almshouses Sub-Committee 21/01/19.
Community Centre Revenue – Pricing Policy	30/11/18	N/A	31/03/19	1	0	The Community Spaces Strategy will address revenue and income; this, in turn, will inform a Community Spaces Policy (final title subject to change), which will deal with charges and how these are set. Both documents will be taken to Housing Management & Almshouses Sub-Committee in Q4. Revenue from the community spaces will form

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Community Centre Revenue – Application of Charges	31/10/18	N/A	31/03/19	1	0	part of our Senior Management Team performance management meetings and we will review the charges annually. Details will be included in committee reports at appropriate intervals (possibly as part of the six-monthly Housing Update Report). Charges will be addressed both in the Community Spaces Strategy and the associated Policy. These will apply across all estates, with some local variation as provided for in the Policy. Implementation will take place following approval of the Community Spaces Strategy, scheduled to go to Housing and Almshouses Sub-Committee 21/01/19.
Community Centre Revenue – Strategy for Community Facilities	31/10/18	N/A	31/03/19	1	0	A Community Spaces Strategy is in production, which will cover revenue, use/hire and other matters. A Community Spaces Policy will follow, which will give more detail on use and hire. Implementation will take place following approval of the Community Spaces Strategy, scheduled to go to Housing and Almshouses Sub-Committee 21/01/19.
Community Centre Revenue – Licence Renewal & Income Reconciliation	31/10/18	N/A	31/03/19	1	0	Implementation will take place following approval of the Community Spaces Strategy, scheduled to go to Housing and Almshouses Sub-Committee 21/01/19.
Guildhall School of Music & Drama						
Baxter Storey Contract Management – Documentation	03/09/18	31/10/18	TBC	0	1	Internal Audit comment: the new corporate catering service is in operation and signing of the contract has been delayed. The Comptroller and City Solicitor's Department is working with City Procurement and client departments to resolve the issues with the contractor but the timescale for signing the contract is unknown.
Baxter Storey Contract Management – Profit Share	03/09/18	31/10/18	TBC	0	1	
Baxter Storey Contract Management – KPI Monitoring	03/09/18	31/12/18	TBC	0	1	
Baxter Storey Contract Management – Sanctions	03/09/18 31/07/18	31/10/18	TBC	0	1	

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Sundial Court Project Governance – Accommodation Strategy	31/10/17 01/09/18 N/A	30/11/18	28/02/19	0	1	At the November BoardOG a Capital Projects Working Group will be established. This group will review this strategy and make recommendations to the next BOG in February.
Satellite Sites – Collaboration Agreements		30/09/18	TBC	0	1	No management comment and no revised timescale for full implementation supplied.
Data Quality – Management of Guildhall School Returns		N/A	31/12/19	1	0	HESA have introduced data futures which will transform how we collect, hold and report on data. This will cover all aspects of the audit and more. The School must comply to meet Office for Students requirements.
Data Quality - Student Data and Information Manager		N/A	31/12/19	1	0	Recommendation status was previously 'risk accepted'. The School's management have reviewed the original management response and have now undertaken to implement this recommendation, stating: HESA have introduced Data Futures which will transform how HEI's collect, hold and report on data.
Mansion House						
Catering Contract Management – Business Continuity Arrangements	30/09/18	N/A	31/12/18	1	0	This will be raised in the 1st quarterly business review (12th Dec), as was part of the new contract specification.
Catering Contract Management – How to Raise A Concern	30/09/18	N/A	31/12/18	1	0	This has been raised as part of the final contract draft, and revised CoL documentation concerning 'Event Participation Code of Conduct', will be appended to the final version.
Catering Contract Management – Timeliness of Invoicing (Commissions)	30/09/18	N/A	31/12/18	1	0	We will be requesting a Ch & Co commission statement to the end of Aug, to ensure it reconciles to the AR invoices raised to the same period, (i.e. the contract crossover point).
Catering Contract Management – Performance Meeting Minutes	30/09/18	N/A	31/12/18	1	0	This has been raised with CH & Co as a request to develop their existing commission monitoring spreadsheet as we moved into the new contract period. Beyond the ongoing MH client meetings and CCC mobilisation meetings, we are about to hold our first (local) quarterly business review meeting (12th Dec), where we will expect to more formally set out the parameters of monitoring this element of

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Catering Contract Management – Checks on Commission Income	30/09/18	N/A	31/12/18	1	0	<p>the new contract as the business develops. (This ties in with the first (Surveyors) Quarterly Catering Contract meeting on the same day).</p> <p>The MH client meetings have continued, and the emphasis of the new contract was on the CCC mobilisation, and all handled via minuted meetings with actions points to ensure CH & Co could operate as seamlessly as possible from day one, (and in the absence of Aramark agreeing an exit agreement, despite both mine and CCS efforts). Some of the minutes/action points are now acting as supporting docs for the new contract draft. As above, the quarterly business reviews will cover core action points, although we will intend to maintain a monthly meeting to encompass both sites.</p>
Markets & Consumer Protection Market Fraud Risks – Fraud Awareness Training	30/11/18	N/A	TBC	0	1	All Markets' staff have been instructed to complete the e-learning Fraud Awareness module as per the audit recommendation. Due to technical problems with the City Learning portal, which is not recording the date of completion, we are unable to fully evidence implementation at this time. We are liaising with HR on this issue.
Seized Goods – Recording of Disposals	30/03/18	N/A	N/A	0	1	Internal Audit comment: Implementation in practice cannot be confirmed until such time as there are any disposals. Recommendation remains partially implemented.
Consumer Protection Enforcement – Enforcement Policy	30/11/18	N/A	11/01/19	1	0	The target implementation date has slipped - the Enforcement Policy has undergone a full review under the supervision of the PH&PP Director and his management team. This has taken longer than anticipated but will be completed as quickly as possible.
Town Clerk's Declarations of Interest – Policy & Guidance	30/04/18	N/A	30/04/19	1	0	Revised Code of Conduct drafted and will be accompanied by FAQs, Examples of Conflicts of Interest, a Reviewing Managers Guide, updated DOI and ROI forms, a HR Topics page on Conflicts of Interest

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Declarations of Interest – Guidance to Employees	31/05/18	N/A	30/04/19	1	0	<p>An annual campaign will include: Town Clerk's Message, Managers Briefing, Intranet article, Employee & Manager Self-Service news items in CityPeople and an email from each Chief Officer to all staff in their department (noting an separate arrangements for absent staff or those without computer/mobile access). Chief Officers annual review will be co-ordinated by the office of the Director of HR.</p> <p>New starters will make any conflict of interest declarations on joining COL.</p> <p>DOI and ROI forms available on the Intranet.</p> <p>Comms plan agreed with Internal Communications Manager for annual campaign.</p>
Town Clerk's – Corporate HR Human Resources Starters & Leavers – City People Checks	01/06/18	N/A	31/03/19	1	0	<p>I can confirm that this is being carried out by the team. The grade D supervisors are responsible for ensuring this is done. My suggestion is that this should be included on the new starter checklist rather than an email being sent as this is where all the information pertaining to the checks etc is contained. The date checked and person who checked the information could be noted on there.</p>
TOTAL		20		39	21	